



# ASX Release

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## ANZ 2009 Interim Result – Excel template

ANZ will announce its 2009 Half Year Result on Wednesday, 29 April 2009.

To assist market participants in analysing the Group's results, ANZ typically provides an Excel version of key tables with the Results announcement. This will be available on ANZ's website at <http://www.anz.com/about-us/shareholders/results-announcements/> shortly after the result has been lodged with the ASX.

Traditionally, ANZ also provides a version of this template ahead of the results containing prior period numbers; this is now available through the above link.

For several years ANZ has provided a Cash Profit figure in its results. Cash Profit, a non-Statutory number, was derived by adjusting Statutory Profit for non-core items, including significant items and non-core income arising from the use of derivatives in economic hedges and fair value through profit and loss.

In line with emerging best practice<sup>1</sup> and feedback from shareholders ANZ will, from the Interim 2009 result, move to the use of an "Underlying Profit" figure. Underlying Profit adjusts for significant and non-core items, including those formerly excluded in determining Cash Profit and the impact of non continuing operations. There were several non-core items flagged in the February 2009 trading update:

- one off costs related to the One ANZ restructuring program
- a charge related to ING NZ frozen funds
- losses from non continuing Institutional businesses including credit valuation adjustments on Credit Intermediation Trades and the Private Equity/Alternate assets businesses

A table will be provided which reconciles Underlying Profit back to both Statutory Profit and during the transition period, also to the former Cash Profit number. The March 2008 and September 2008 results have been restated on a comparable basis.

ANZ has received feedback that there is a desire to better understand and analyse underlying business trends, particularly given current market volatility.

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<sup>1</sup> FINSIA/AICD have issued guidance on the use of non-statutory profit measures. It has been recommended that any non-statutory measure be termed "underlying profit". (AICD "Principles for reporting of non-statutory profit information" March 2009).