

**SEPTEMBER 2004 QUARTERLY REPORT TO THE
AUSTRALIAN STOCK EXCHANGE**

Leyshon has completed a review of over forty projects in the 469,000 square kilometre Province of Heilongjiang Northern China. The review has highlighted that the northern part of the Province hosts a major epithermal gold belt and that erosion of the near surface (often outcropping) high grade epithermal veins has been a major source for the prolific alluvial gold mines in the region.

Leyshon's strategy is to target these under explored epithermal gold veins and build an inventory of high grade gold resources over a two year period through the application of the latest exploration techniques designed to fully test the potential of each project.

Detailed field visits and investigations on twenty of the most prospective projects has lead to commencement of joint venture negotiations on the Jinchang and Gaofengshan gold projects in the east of the Province. Both projects are highly mineralized with identified high grade resources and collectively have the potential to host multi million ounce resources.

At the Zheng Guang gold project in the north east of the province further high grade intersections have been recorded following the previously announced excellent early drill results. The 4,500 diamond drilling program was concluded ahead of schedule with approximately 25% of the results still outstanding.

Leyshon continues to review other investment opportunities for exploration and potential development elsewhere in China. It retains the view that Heilongjiang is one of China's most prospective regions for the discovery and development of mineral resources and an attractive destination for Foreign Investment.

In Australia, Leyshon has entered into a joint venture agreement with Exco Resources NL (Exco) whereby Exco has agreed to spend up to \$5,000,000 to earn an 80% interest in exploration licences and applications covering 138 square kilometres of the highly prospective Mount Isa region of northwest Queensland. Activities have continued on the Company's other joint venture interests with Xstrata, Newcrest and BHP-Billiton.

1.0 China Metals Projects

Leyshon became one of the first foreign mining companies to establish a formal presence in the mineral rich province of Heilongjiang earlier this year when it established the Sino foreign Joint Venture Company Black Dragon Mining Company Limited (Black Dragon) with the Heilongjiang Bureau of Geology and Mineral Resources (HLJ-BGMR). Leyshon is earning 70% of Black Dragon and has the right to increase its equity to 90%.

Black Dragon has been issued a Business License allowing it to explore and potentially develop mining projects within northeast China. Black Dragon has commenced work on the first two projects, the Zheng Guang gold and the Duobaoshan porphyry copper projects. Both are located within the eastern extension of the Tien Shan mobile belt that hosts world-class gold and copper deposits.

1.1 Regional Review

Heilongjiang and north east Inner Mongolia is one of the most geologically prospective and under explored areas in China. The region straddles the eastern extension of the 6,000 kilometre Tien Shan Belt and was formerly one of the country's largest gold producing regions having produced over twenty million ounces.

Much of this alluvial production has now been exhausted and attention has turned to the vast hard rock potential which lies largely unexplored by modern exploration techniques due to the lack of funding. A detailed regional review of this potential has led to forty six projects being assessed with detailed field visits and investigations being undertaken on twenty of the most prospective of these.

The review has highlighted that the region is host to significant porphyry copper/gold and high grade epithermal gold mineralisation and has strong geological similarities with northeast Queensland giving rise to the potential for discoveries of similar quality as Mt Leyshon and Newmont's Pajingo.

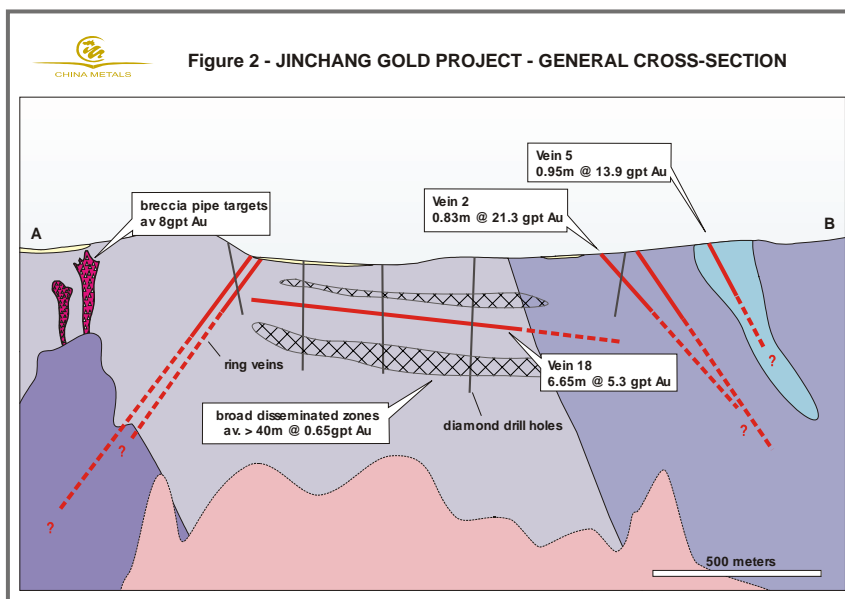
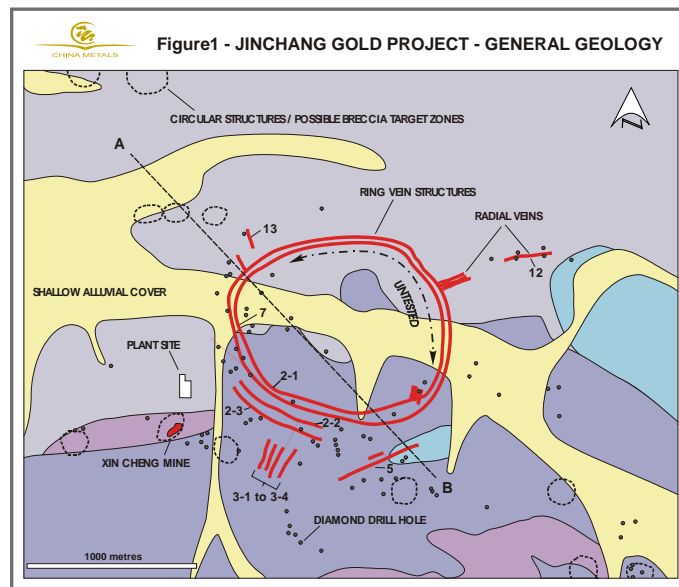
The most prospective of these include the Jinchang and Gaofengshan gold projects which lie within a highly mineralized region of porphyry associated and epithermal deposits that can be traced along the north eastern margin of Heilongjiang/Inner Mongolia and into Russia. Both projects have very strong exploration appeal and are currently the subject of Joint Venture negotiations between Leyshon and the licence holders.

Jinchang Gold Project

The Jinchang Gold Project is a high quality brown-fields project located in eastern Heilongjiang within a major copper-gold metallogenic belt. The project comprises significant zones of high grade vein and breccia gold mineralisation associated with a large porphyry intrusive complex over an area of over 20 square kilometres (Figure 1).

The extensive vein style mineralisation has been identified within and adjacent to a central ring complex that has only been partially explored, leaving a significant proportion of the overall structure untested. The tenor of this mineralisation is high grade with zones commonly exceeding 10 g/t Au (Figure 2).

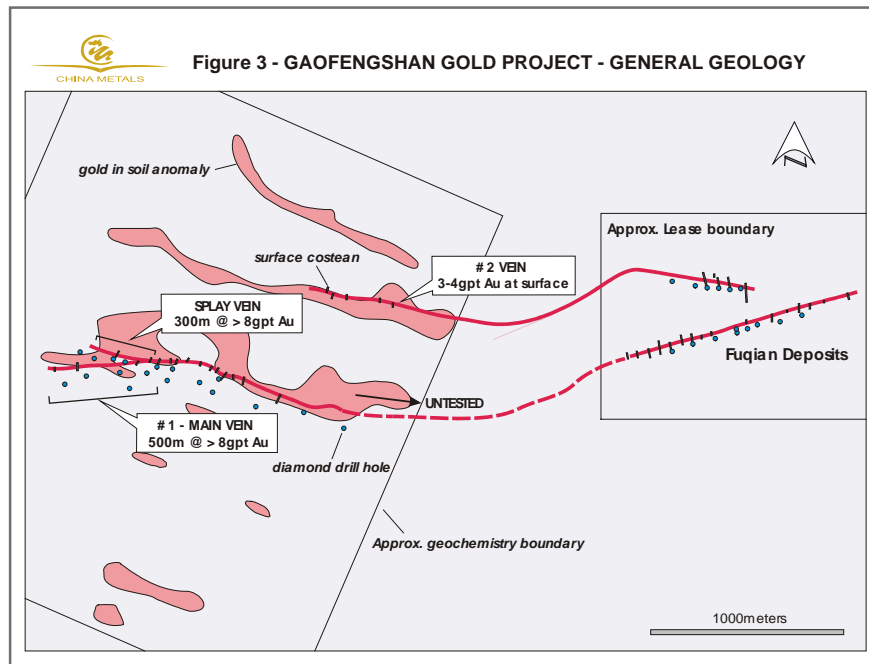
It is believed that there is considerable potential for the discovery of further high grade mineralisation based on well defined targets tested by a well directed exploration programme focused on a high quality multi-million ounce gold resource.



Gaofengshan Gold Project

Gaofengshan is an advanced gold exploration prospect located in the northern part of the province within a major epithermal gold belt. Sporadic exploration by the Exploration Licence holder over ten years has defined two high grade epithermal veins over a combined strike length of >1000 metres (Figure 3).

Strong potential exists to define strike extensions to known mineralisation and for the discovery of high grade zones both within known vein structures and within previously defined but untested geochemical anomalies.

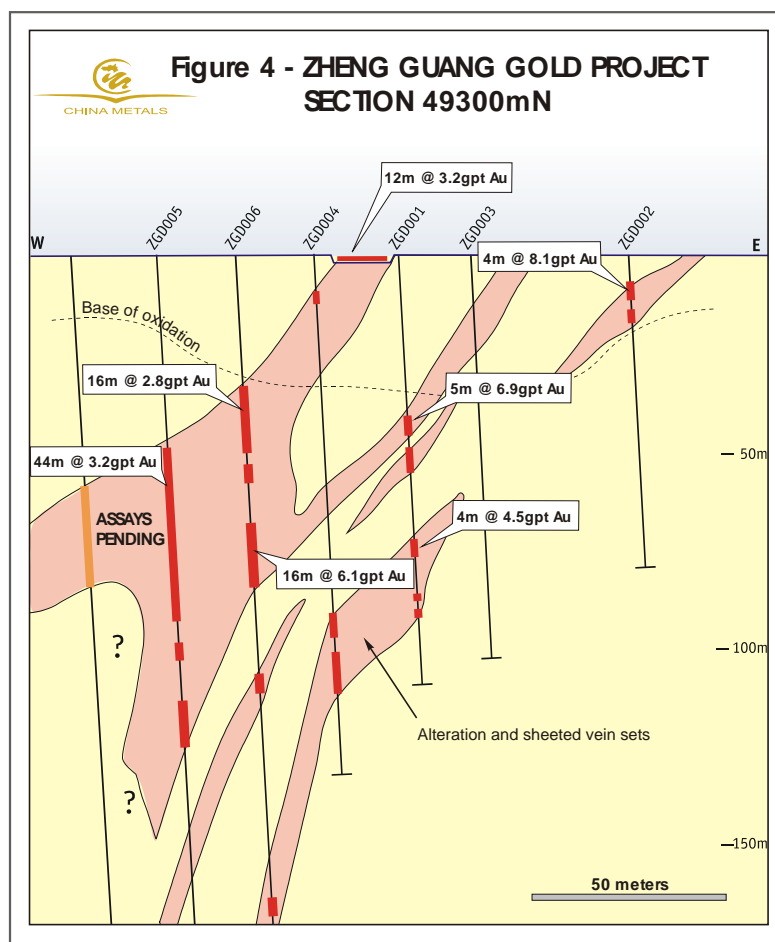


1.2 Zheng Guang

During the quarter a 4,500 metre diamond drilling programme was completed six weeks earlier than anticipated due to better than expected drilling performance.

As previously announced the results from the first six drill holes were encouraging, with strong intercepts (including 16 metres @ 6.09 gpt from 69 metres in hole ZGD006 and 44 metres @ 3.16 gpt Au from 50 metres - Figure 4) being recorded from the central section of known mineralisation.

Since the completion of this programme Leyshon's joint venture partner, the Heilongjiang Bureau of Geology and Mineral Resources ("HLJ-BGMR"), has continued exploring with a short programme of drilling, trenching and shallow shaft sinking at Zheng Guang North, located two kilometres to the north of the main mineralised area.



A number of significant assay results have been returned from both programmes confirming the high grade but complex nature of mineralisation.

Strong intercepts including 7m @ 15.04 gpt Au (ZGD012), 5m @ 6.71 gpt Au (ZGD014), and 8m @ 4.73 gpt Au (ZGD017) (Figure 5) continue to be recorded from the main zones of mineralisation both north and south of the previously reported significant drill results from section 49300mN (e.g. 44m @ 3.16 gpt Au, ZGD005) (Table 1 – Appendix).

These intersections are interpreted to be located within complex, discrete high grade zones. Individual high grade pods are believed to have modest dip and strike dimensions but are common throughout the deposit.

Approximately 25% of the assay results from the Leyshon drilling are still pending, including those from several zones of strong sulphide mineralisation and intense brecciation and alteration which are expected to yield further-high grade intercepts.

In addition, drilling by the HLJ-BGMR encountered high-grade mineralisation (6.05m @ 9.10 gpt Au, ZK2254) within an east-west trending lode near the centre of the project area (Figure 5) that has been inadequately tested in the past. This intersection is the best recorded on this lode to date and indicates the potential for high-grade mineralisation outside that defined to date. This zone remains open at depth to the south east.

2.0 Australian Projects

2.1 BHP Billiton Joint Ventures (Leyshon diluting to 49%)

Eastern Succession JV (EPM's 9462, 12807 and EPMA's 12458, 12514 and 12516)

The JV covers two Exploration Permit for Minerals (EPM's) and three applications (EPMA's). The key terms of the JV require a minimum expenditure by BHP Billiton of \$200,000, on the project as whole before withdrawal. Each licence will require expenditures of \$250,000 to earn 51%, an additional \$250,000 to advance to 70% and a further \$1,500,000 to secure 80% equity.

BHP Billiton has identified the tenements as having the potential to host both lead-zinc-silver and iron oxide copper gold mineralisation as part of an in-house regional targeting initiative.

During the quarter, several lines of ground magnetics/ground gravity were completed on the Tributary Creek tenement over a high priority gravity target generated by BHP Billiton's Falcon gravity gradiometer. The target was then tested with two diamond drill holes (mud pre-collar **Table 2 – Appendix**) that intersected a package of micaceous schist and gneiss intercalated with amphibolite. The assays from these holes are anticipated in the next quarter. Further targets within the JV tenements will be drill tested in the New Year after the wet season.

Selwyn Central JV (EPM12499)

The JV comprises the Selwyn Central EPM12499, approximately one hundred kilometres south of Cloncurry. Under the terms of the agreement, BHP Billiton has agreed to expend up to \$3,000,000 to earn 80% equity in the EPM. The Selwyn Central licence was granted during the period and fieldwork has already commenced.

BHP Billiton defined four geophysical anomalies (EM and/or gravity anomalies) of interest, within EPM12499. The anomalies are considered to have the potential to host Pg-Zn-Ag mineralisation. During the December quarter, BHP-Billiton is planning to complete soil geochemical and ground gravity surveys, followed by percussion drilling (subject to availability).

2.2 Carpentaria Joint Venture Agreement ('JV' – Leyshon Diluting to 49%)

The momentum of the exploration campaign continued during the quarter with expenditure for the JV now totaling \$2,027,930. The principal activities during the quarter have included, a dipole-dipole IP survey and RC drilling on the Paradise Shear and Jasper Prospects in the Mount Avarice EPM8588, situated on the outskirts of Cloncurry.

At the Jasper Prospect, one RC hole (JAS014RC) was completed for 108m of drilling. The hole was designed to follow up the mineralisation encountered in JAS009RC (10m @ 1.7% Cu and 0.6% Au) drilled in the previous quarter. However, JAS014RC only intersected low order anomalism with 10m @ 0.38% Cu and 0.26 g/t Au.

A dipole-dipole IP survey has commenced over the Paradise Shear Prospect, defined by MIM two years ago in a detailed soil sampling and mapping program. Data from five lines 100m apart has been collected and infill lines are currently being completed and the data will be collated and interpreted once the acquisition is complete.

2.3 Exco/Leyshon JV (Leyshon Diluting to 49%)

Negotiations for the Exco Resources NL (Exco)/Leyshon JV were concluded during the quarter. The JV comprises two licences (EPM12656 and EPMA12601) covering 138 square kilometres of the Eastern Succession of the Mount Isa region. Exco is targeting iron oxide copper gold mineralisation as part of its broader Cloncurry Copper Project. Under the terms of the JV, Exco can earn up to 80% equity by expending up to \$5,000,000, incorporating with a minimum expenditure of \$100,000 before withdrawal. Initial work will focus on progressing the remaining application to grant, refining the exploration targets through new data acquisition.

2.4 Cloncurry Project (Leyshon Resources 100%)

The Company holds a further fourteen EPMA's covering 3061 square kilometres in its own right, collectively termed the Cloncurry Project. The Company has actively pursued parties to joint venture these properties and will continue to do so.

2.5 Fenian Joint Venture (Leyshon diluting to 30%)

The JV comprises the Fenian and Laura Exploration Permits for Minerals (EPM10203 and EPM14188), covering 349 square kilometres approximately twenty-nine kilometres south of Charters Towers in Queensland. The Fenian JV was established in 2003 between Newcrest Operations Limited (Newcrest) and Leyshon. Under the terms of the JV agreement, Newcrest has agreed to expend up to \$2,500,000 to earn 70% equity in the project.

During the quarter, Newcrest completed a gravity survey, field mapping and drilled three diamond drill holes FEN007 –FEN009 inclusive (Table 3 - Appendix). This work was completed as part of the follow-up to FEN005 that had previously intersected 194m @ 0.14% Cu. Although the assay results for FEN007-FEN009 have not been received, the following comments were noted from each hole:

- FEN007 was drilled north of FEN005 but failed to intersect a similar copper bearing breccia. However, flat lying zones of weak quartz-carbonate-pyrite veining were common.
- FEN008 tested the northern flank of the Matthew's Pinnacle complex and intersected some weak pyritic brecciation. Minor base metal and molybdenum veins were also noted, peripheral to quartz feldspar porphyry dykes.
- FEN009 was almost entirely diorite, however a relatively broad zone (approximately 20-25m wide) of intensely altered diorite from 440m down hole contained a quartz stockwork zone with minor molybdenum. From this zone to the end of hole (702.4m) quartz-pyrite veining persisted.

The work in the December Quarter will focus on logging and assaying of FEN007-FEN009 as well as a detailed IP survey. Interpretation of this data will be aimed at identification of additional targets for drilling.

2.6 Other Projects

Negotiations have continued with a suitable partner for the Mount Leyshon project and it is anticipated that these will be concluded shortly. Other than data compilation, integration and program planning no further work was completed on either the Kidston or the Musgrave projects.

For further information please contact:

*Managing Director: Paul Atherley
Telephone: 61 8 9322 6322
Mobile: +61 417 475 038*

Appendix

Table 1. Selected Zheng Guang Diamond Drilling Results

Hole No.	N	E	Azim. / Bearing	T.D. (m)	From (m)	To (m)	Interval (m)	Grade g/t		Grade %	
								Au	Ag	Zn	Pb
ZGD007	49200	10080	-87/90	88.9			-nsi-				
ZGD008	49400	9960	-87/90	121.2	62.0	63.0	1	0.93	11.10	0.96	0.64
ZGD009	49200	10040	-87/90	106.8	18.0	19.0	1	0.70	2.40	0.13	0.00
ZGD010	49405	9910	-87/90	176.4	126.0	127.0	1	11.49	22.10	2.07	0.31
					131.0	132.0	1	1.35	1.90	0.32	0.10
					137.1	139.0	1.89	3.35	26.11	4.35	0.36
					159.0	160.0	1	31.13	22.10	1.18	0.18
ZGD011	49206	10000	-87/90	144.4	1.0	6.0	5	1.08	4.02	0.06	0.16
					42.0	51.0	9	1.20	51.49	0.15	0.07
ZGD012	49400	9870	-87/90	247.5	52.0	53.0	1	8.49	44.30	1.33	0.26
					69.0	74.0	5	6.71	12.36	0.98	0.22
				(Incl.	69.7	70.0	0.25	84.13)			
ZGD013	49200	9960	-87/93	144.9	25.0	32.0	7	0.74	4.73	0.20	0.03
					45.0	47.0	2	1.43	11.60	0.43	0.05
					58.0	65.0	7	1.22	5.26	0.51	0.20
ZGD014	49500	10040	-87/90	166.6	54.0	61.0	7	15.04	15.10	0.46	0.05
					64.0	66.0	2	5.97	8.85	0.50	0.17
					95.0	96.0	1	3.43	2.20	0.02	0.00
ZGD015	49100	9960	-87/91	101.4	17.0	21.0	4	2.35	10.75	0.15	0.26
					46.0	48.0	2	2.39	9.10	0.21	0.18
					51.0	53.0	2	2.61	9.40	1.09	0.02
					91.0	95.0	4	3.34	10.33	0.95	0.09
ZGD016	49498	9999	-87/90	163.3	0.0	4.0	4	4.37	3.67	0.22	0.12
					93.0	95.0	2	2.90	2.65	0.11	0.07
ZGD017	49100	9920	-87/90	186.1	47.0	55.0	8	4.73	13.34	1.31	0.41
				(Incl.	47.0	50.0	3	10.13)			
					63.0	69.0	6	3.00	8.62	0.29	0.06
				(Incl.	66.0	67.0	1	10.78)			
					87.0	94.0	7	1.10	5.63	0.21	0.15
ZGD018	49200	9920	-87/91	152.4	73.0	75.0	2	18.39	17.25	0.28	0.17
					109.0	110.0	1	1.26	12.20	1.60	0.43
ZGD020	49500	10080	-87/90	150.7	61.0	62.0	1	2.85	1.90	0.02	0.01
					92.0	94.0	2	1.33	13.50	0.83	0.15
ZGD021	49000	9940	-87/90	150.1	20.0	24.0	4	6.12	23.55	2.92	0.19
				(Incl.	21.0	23.0	2	11.52)			
					48.0	53.0	5	2.49	11.26	1.47	0.50
ZGD022	49600	10090	-87/90	101.6	11.0	16.0	5	0.77	3.54	0.05	0.04
					34.0	40.0	6	1.68	14.83	0.56	0.41
ZGD026	49600	10010	-87/90	151.0	16.0	17.0	1	2.11	8.00	0.06	0.42
					29.0	31.0	2	1.51	47.80	1.08	0.40
					80.0	81.0	1	1.23	3.70	0.08	0.01
					118.0	120.0	2	1.76	9.50	0.27	0.12

Au Analysis by Aqua-Regia digest and AAS determination on 50g charge at Qiqihar, BGMR Laboratory
Maximum 2m of internal dilution, 0.5g/t Au lower cut-off grade; and no top-cut value applied.

Table 2. Zheng Guang BGMR Diamond Drilling Results

Hole No.	N	E	Azim. / Bearing	T.D. (m)	From (m)	To (m)	Interval (m)	Grade (gpt Au)
ZK3001	49608	10065	-87/136	130.0	nsi			
ZK2254	49395	10260	Vertical	50.0	14.55	20.60	6.05	9.10
ZK2255	49454	10308	Vertical	101.0	51.40	56.40	5.00	1.31
ZK6004	49258	9896	-87/136	218.2	45.80	46.80	1.00	1.17
					65.70	68.51	2.81	5.68
					100.00	101.00	1.00	6.36
					108.00	109.00	1.00	3.19
					131.70	133.20	1.50	2.82
					149.22	160.90	11.68	3.60
ZK6081	49339	9892	-87/136	130.2	3.80	6.40	2.60	20.84
					27.00	32.00	5.00	1.75
					80.10	99.10	19.00	2.56
					102.10	107.10	5.00	3.75
					114.10	115.10	1.00	2.37
					127.50	128.65	1.15	1.69

Au Analysis by Aqua-Regia digest and AAS determination on 50g charge at Qiqihar, BGMR Laboratory
Maximum 2m of internal dilution, 0.5g/t Au lower cut-off grade; and no top-cut value applied.

Table 2 – Tributary Creek Drill Collar Details

Hole No	AMG East	AMG North	Dip	Azimuth (AMG)	Total Depth (m)
ESD 04001	497760	7660441	-70	090	102
ESD 04005	498123	7660431	-60	095	198.3
Total					300.3

Table 3 – Fenian JV Drill Collar Details

Hole ID	AMG East	AMG North	Azimuth (AMG)	Dip (°)	RL (m)	RC (m)	DDC (m)	Total Depth (m)
FEN007	429530	7759928	180	-61	342	248.8	378.8	627.6m
FEN008	429610	7760370	180	-53	313	182.8	474.8	657.6m
FEN009	429021	7759442	66	-50	299	129.7	572.7	702.4m
Totals						593.3	1426.3	1987.6

Information in this report relating to geological data has been compiled or reviewed by Mr. Greg Jones (a member of the Australasian Institute of Mining and Metallurgy) or Mr. Matthew Yates (member of the Australian Institute of Geoscientists) and have sufficient relevant experience in the reported fields of activity. Mr. Jones and Mr. Yates have consented to the release of this announcement.

Appendix 5B

Mining exploration entity quarterly report

Introduced 1/7/96. Origin: Appendix 8. Amended 1/7/97, 1/7/98, 30/9/2001.

Name of entity

LEYSHON RESOURCES LIMITED

ABN

75 010 482 274

Quarter ended ("current quarter")

30 September 2004

Consolidated statement of cash flows

	Current quarter \$A'000	Year to date (3 months) \$A'000
Cash flows related to operating activities		
1.1 Receipts from product sales and related debtors	18	18
1.2 Payments for (a) exploration and evaluation	(338)	(338)
(b) development	-	-
(c) production	-	-
(d) administration	(151)	(151)
1.3 Dividends received	-	-
1.4 Interest and other items of a similar nature received	87	87
1.5 Interest and other costs of finance paid	-	-
1.6 Income taxes paid	-	-
1.7 Other	-	-
Net Operating Cash Flows	(384)	(384)
Cash flows related to investing activities		
1.8 Payment for purchases of:		
(a) prospects	-	-
(b) equity investments	-	-
(c) other fixed assets	(3)	(3)
1.9 Proceeds from sale of:		
(a) prospects	-	-
(b) equity investments	-	-
(c) other fixed assets	-	-
1.10 Loans to other entities	-	-
1.11 Loans repaid by other entities	-	-
1.12 Other	(3)	(3)
Net investing cash flows	(6)	(6)
1.13 Total operating and investing cash flows (carried forward)	(390)	(390)

+ See chapter 19 for defined terms.

1.13	Total operating and investing cash flows (brought forward)	(390)	(390)
	Cash flows related to financing activities		
1.14	Proceeds from issues of shares, options, etc.	-	-
1.15	Proceeds from sale of forfeited shares	-	-
1.16	Proceeds from borrowings	-	-
1.17	Repayment of borrowings	-	-
1.18	Dividends paid	-	-
1.19	Other (provide details if material)	-	-
	Net financing cash flows	-	-
	Net increase (decrease) in cash held	(390)	(390)
1.20	Cash at beginning of quarter/year to date	6,963	6,963
1.21	Exchange rate adjustments to item 1.20	-	-
1.22	Cash at end of quarter	6,573	6,573

Payments to directors of the entity and associates of the directors

Payments to related entities of the entity and associates of the related entities

		Current quarter \$A'000
1.23	Aggregate amount of payments to the parties included in item 1.2	82
1.24	Aggregate amount of loans to the parties included in item 1.10	-

1.25 Explanation necessary for an understanding of the transactions

Payments include executive remuneration, director's fees, company secretarial services and provision of a fully serviced office.

Non-cash financing and investing activities

2.1 Details of financing and investing transactions which have had a material effect on consolidated assets and liabilities but did not involve cash flows

Not Applicable.

2.2 Details of outlays made by other entities to establish or increase their share in projects in which the reporting entity has an interest

Not Applicable.

+ See chapter 19 for defined terms.

Financing facilities available

Add notes as necessary for an understanding of the position.

	Amount available \$A'000	Amount used \$A'000
3.1 Loan facilities	-	-
3.2 Credit standby arrangements	-	-

Estimated cash outflows for next quarter

	\$A'000
4.1 Exploration and evaluation	700
4.2 Development	-
Total	700

Reconciliation of cash

Reconciliation of cash at the end of the quarter (as shown in the consolidated statement of cash flows) to the related items in the accounts is as follows.

	Current quarter \$A'000	Previous quarter \$A'000
5.1 Cash on hand and at bank	765	537
5.2 Deposits at call	5,808	6,426
5.3 Bank overdraft	-	-
5.4 Other (provide details)	-	-
Total: cash at end of quarter (item 1.22)	6,573	6,963

Changes in interests in mining tenements

	Tenement reference	Nature of interest (note (2))	Interest at beginning of quarter	Interest at end of quarter
6.1	-	-	-	-
	Interests in mining tenements relinquished, reduced or lapsed			
6.2	-	-	-	-
	Interests in mining tenements acquired or increased			

+ See chapter 19 for defined terms.

Issued and quoted securities at end of current quarter

Description includes rate of interest and any redemption or conversion rights together with prices and dates.

	Total number	Number quoted	Issue price per security (see note 3) (cents)	Amount paid up per security (see note 3) (cents)
7.1 Preference +securities <i>(description)</i>	1,000	-	Not Applicable	Not Applicable
7.2 Changes during quarter (a) Increases through issues (b) Decreases through returns of capital, buy-backs, redemptions				
7.3 +Ordinary securities	111,467,398	111,467,398	Not Applicable	Not Applicable
7.4 Changes during quarter (a) Increases through issues (b) Decreases through returns of capital, buy-backs				
7.5 +Convertible debt securities <i>(description)</i>				
7.6 Changes during quarter (a) Increases through issues (b) Decreases through securities matured, converted				
7.7 Options <i>(description and conversion factor)</i>	10,000,000	-	<i>Exercise price</i> \$0.20 each	<i>Expiry date</i> 30 June 2007
	8,500,000	-	\$0.30 each	30 June 2007
7.8 Issued during quarter	3,500,000	-	\$0.30 each	30 June 2007
7.9 Exercised during quarter				
7.10 Expired during quarter				
7.11 Debentures <i>(totals only)</i>				
7.12 Unsecured notes <i>(totals only)</i>				

+ See chapter 19 for defined terms.

Compliance statement

- 1 This statement has been prepared under accounting policies which comply with accounting standards as defined in the Corporations Act or other standards acceptable to ASX (see note 4).
- 2 This statement does ~~not~~* (*delete one*) give a true and fair view of the matters disclosed.

Sign here: Date: 29 October 2004
(~~Director~~/Company secretary)

Print name: **MARK PEARCE**

Notes

- 1 The quarterly report provides a basis for informing the market how the entity's activities have been financed for the past quarter and the effect on its cash position. An entity wanting to disclose additional information is encouraged to do so, in a note or notes attached to this report.
- 2 The "Nature of interest" (items 6.1 and 6.2) includes options in respect of interests in mining tenements acquired, exercised or lapsed during the reporting period. If the entity is involved in a joint venture agreement and there are conditions precedent which will change its percentage interest in a mining tenement, it should disclose the change of percentage interest and conditions precedent in the list required for items 6.1 and 6.2.
- 3 **Issued and quoted securities** The issue price and amount paid up is not required in items 7.1 and 7.3 for fully paid securities.
- 4 The definitions in, and provisions of, *AASB 1022: Accounting for Extractive Industries* and *AASB 1026: Statement of Cash Flows* apply to this report.
- 5 **Accounting Standards** ASX will accept, for example, the use of International Accounting Standards for foreign entities. If the standards used do not address a topic, the Australian standard on that topic (if any) must be complied with.

== == == == ==

+ See chapter 19 for defined terms.