

BioDiem Limited

ABN 20 096 845 993

Half-year Financial Report - 31 December 2013

BioDiem Limited
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31 December 2013

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BioDiem Limited
Corporate directory
31 December 2013

Directors	Mr Hugh M Morgan AC (Chairman, Non-Executive Director) Ms Julie Phillips (Chief Executive Officer) Mr Donald S Brooks (Non-Executive Director) Dr Arthur Kwok Cheung Li (Non-Executive Director) Dr Larisa Rudenko (Non-Executive Director)
Share Registry	Computershare Investor Services Pty Ltd Yarra Falls, 452 Johnston Street Abbotsford Victoria 3067 Telephone: + 61 3 9415 5000 Investor Queries (within Australia): 1300 850 505
Company secretary	Melanie Leydin
Registered office	Level 4 100 Albert Road South Melbourne VIC 3205 Ph: +61 3 9692 7240
Principal place of business	Level 4 100 Albert Road South Melbourne VIC 3205 Ph: +61 962 7240
Auditor	Grant Thornton Audit Pty Ltd The Rialto, Level 30 525 Collins Street Melbourne VIC 3000
Website	www.biodiem.com

BioDiem Limited
Directors' report
31 December 2013

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'Group') consisting of BioDiem Limited (referred to hereafter as the 'Company' or 'parent entity') and the entities it controlled for the half-year ended 31 December 2013.

Directors

The following persons were directors of BioDiem Limited during the whole of the financial half-year and up to the date of this report, unless otherwise stated:

Mr Hugh M Morgan AC
Ms Julie Phillips
Mr Donald S Brooks
Dr Arthur Kwok Cheung Li
Dr Larisa Rudenko

Principal activities

During the financial half-year the principal continuing activities of the Group consisted of:

- The development and commercialisation of pharmaceutical and biomedical research.
- Securing licences for its range of biopharmaceutical products currently under development.

Review of operations

The loss for the Group after providing for income tax amounted to \$570,085 (31 December 2012: \$1,200,771).

During the six months ended 31 December 2013, significant progress has been made on all key development programs towards commercial milestones.

Revenue from licensing activities for the half year were \$0.098m compared to \$0.002m in 2012, whilst interest income was \$0.06m compared to \$0.010m in 2012. Research activity costs were \$0.345m compared to \$0.441m in 2012. Administration expenses were \$0.543m as compared to \$0.751m in 2012.

The Group commenced the period with cash reserves of \$1.171m. Cash outlays were \$0.954m compared to \$1.278m in the comparative period for research and administration. Cash inflows were \$0.096m from royalties and licensing agreements (2012: \$0.3m). Cash received from Research and Development Tax Offset in the current period was \$0.224m (2012 \$0.317m). Cash reserves at the end of the financial year totalled \$0.541m.

Highlights

- Seasonal influenza vaccine approved: Commercial partner Serum Institute of India (SII) receives approval from their regulatory authority, the Drugs Controller General of India (DCGI), for the 2014 Southern hemisphere seasonal influenza vaccine produced using BioDiem's LAIV technology.
- Publication in prestigious peer-reviewed journal: BioDiem's research results from work conducted at the John Curtin School of Medical Research, ANU in liaison with the University of Canberra were published in the Journal of Virology. BioDiem is seeking a partner for further development work e.g. targeting dengue fever.
- Presentation in Shanghai, China: Following demonstration of proof-of-principle, BioDiem's liver disease-targeting technology results from work undertaken at the University of Canberra were presented at the 2013 International Meeting on Molecular Biology of Hepatitis B viruses.
- Presentation in Denver, Colorado: Antifungal study results from BioDiem's BDM-I program generated by the U.S. National Institute of Allergy and Infectious Diseases' In Vitro Assessment for Antimicrobial Activity Service was presented at the Interscience Conference on Antimicrobial Agents and Chemotherapy (ICAAC) run by the American Society of Microbiology.
- Further patents for antimicrobial, BDM-I:
- Decision to de-list from ASX: Following approval by shareholders at the October 2013 AGM the company successfully de-listed from the Australian Stock Exchange.
- Receipt of approximately \$220K under the Federal government's R&D Tax Incentive, in relation to the 2012 income tax return.
- Receipt of approximately \$94K annual licence fee from Chinese partner, Changchun BCHT Biotech (BCHT) under the licence agreement to BCHT for the LAIV influenza vaccine technology.
- Operating expenditure further reduced through strong cost management.

BioDiem Limited
Directors' report
31 December 2013

Significant changes in the state of affairs

On 8 October 2013 the Company received shareholder approval at the 2013 Annual General Meeting of the Company to delist from the Australian Securities Exchange (ASX), and was subsequently removed from the official list on 15 November 2013.

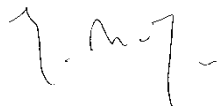
There were no other significant changes in the state of affairs of the Group during the financial half-year.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out on the following page.

This report is made in accordance with a resolution of directors, pursuant to section 306(3)(a) of the Corporations Act 2001.

On behalf of the directors



H M Morgan AC
Director

11 March 2014
Melbourne

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ACN 130 913 594

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Auditor's Independence Declaration
To The Directors of BioDiem Ltd

In accordance with the requirements of section 307C of the Corporations Act 2001, as lead auditor for the review of BioDiem Ltd for the half-year ended 31 December 2013, I declare that, to the best of my knowledge and belief, there have been:

- a No contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the review; and
- b No contraventions of any applicable code of professional conduct in relation to the review.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



M.A. Cunningham
Partner - Audit & Assurance

Melbourne, 11 March 2014

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BioDiem Limited
Statement of profit or loss and other comprehensive income
For the half-year ended 31 December 2013

		Consolidated	
	Note	31 December 2013	31 December 2012
		\$	\$
Revenue	3	104,402	12,321
Other income	4	5,374	-
Expenses			
Licence fees and royalty expenses		(57,563)	(21,657)
Research and development expenses		(303,006)	(419,178)
Administration expenses		(543,312)	(751,495)
Net foreign exchange loss		-	(20,762)
Loss before income tax benefit		(794,105)	(1,200,771)
Income tax benefit		224,020	-
Loss after income tax benefit for the half-year attributable to the owners of BioDiem Limited		(570,085)	(1,200,771)
Other comprehensive income for the half-year, net of tax		-	-
Total comprehensive income for the half-year attributable to the owners of BioDiem Limited		<u>(570,085)</u>	<u>(1,200,771)</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

BioDiem Limited
Statement of financial position
As at 31 December 2013

	Consolidated	
	31 December	30 June 2013
Note	2013	2013
	\$	\$
Assets		
Current assets		
Cash and cash equivalents	541,273	1,171,738
Trade and other receivables	24,160	48,118
Other	110,140	128,701
Total current assets	<u>675,573</u>	<u>1,348,557</u>
Non-current assets		
Property, plant and equipment	-	6,994
Total non-current assets	<u>-</u>	<u>6,994</u>
Total assets	<u>675,573</u>	<u>1,355,551</u>
Liabilities		
Current liabilities		
Trade and other payables	124,718	269,764
Employee benefits	27,402	11,328
Total current liabilities	<u>152,120</u>	<u>281,092</u>
Non-current liabilities		
Employee benefits	26,092	7,013
Total non-current liabilities	<u>26,092</u>	<u>7,013</u>
Total liabilities	<u>178,212</u>	<u>288,105</u>
Net assets	<u>497,361</u>	<u>1,067,446</u>
Equity		
Issued capital	28,812,349	28,812,349
Reserves	263,598	263,598
Accumulated losses	(28,578,586)	(28,008,501)
Total equity	<u>497,361</u>	<u>1,067,446</u>

The above statement of financial position should be read in conjunction with the accompanying notes

BioDiem Limited
Statement of changes in equity
For the half-year ended 31 December 2013

Consolidated	Issued Capital \$	Accumulated losses \$	Reserves \$	Total equity \$
Balance at 1 July 2012	26,929,511	(25,692,341)	263,598	1,500,768
Loss after income tax benefit for the half-year	-	(1,200,771)	-	(1,200,771)
Other comprehensive income for the half-year, net of tax	-	-	-	-
Total comprehensive income for the half-year	-	(1,200,771)	-	(1,200,771)
<i>Transactions with owners in their capacity as owners:</i>				
Contributions of equity, net of transaction costs	1,881,052	-	-	1,881,052
Balance at 31 December 2012	<u>28,810,563</u>	<u>(26,893,112)</u>	<u>263,598</u>	<u>2,181,049</u>
Consolidated	Issued Capital \$	Accumulated losses \$	Reserves \$	Total equity \$
Balance at 1 July 2013	28,812,349	(28,008,501)	263,598	1,067,446
Loss after income tax benefit for the half-year	-	(570,085)	-	(570,085)
Other comprehensive income for the half-year, net of tax	-	-	-	-
Total comprehensive income for the half-year	-	(570,085)	-	(570,085)
Balance at 31 December 2013	<u>28,812,349</u>	<u>(28,578,586)</u>	<u>263,598</u>	<u>497,361</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

BioDiem Limited
Statement of cash flows
For the half-year ended 31 December 2013

	Consolidated	
	31 December	31 December
	2013	2012
	\$	\$
Cash flows from operating activities		
Cash receipts in course of operations	91,048	-
Cash payments in course of operations	(954,381)	(1,277,570)
Interest received	3,848	8,979
Government grants received	5,000	2,500
R&D Tax Offset received	224,020	317,000
	<u>(630,465)</u>	<u>(949,091)</u>
Net cash used in operating activities		
Cash flows from investing activities		
Net cash from investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Proceeds from issue of shares	-	2,000,000
Net costs of issue of shares	-	(74,608)
	<u>-</u>	<u>1,925,392</u>
Net cash from financing activities		
Net increase/(decrease) in cash and cash equivalents	(630,465)	976,301
Cash and cash equivalents at the beginning of the financial half-year	1,171,738	1,369,347
Effects of exchange rate changes on cash and cash equivalents	-	(20,739)
	<u>541,273</u>	<u>2,324,909</u>
Cash and cash equivalents at the end of the financial half-year		

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. General information

The financial report covers BioDiem Limited as a Group consisting of BioDiem Limited and the entities it controlled. The financial report is presented in Australian dollars, which is BioDiem Limited's functional and presentation currency.

The financial report consists of the financial statements, notes to the financial statements and the directors' declaration.

BioDiem Limited is an unlisted public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business is:

Level 4
100 Albert Road
South Melbourne VIC 3205

A description of the nature of the Group's operations and its principal activities are included in the directors' report, which is not part of the financial report.

The financial report was authorised for issue, in accordance with a resolution of directors, on 11 March 2014. The directors have the power to amend and reissue the financial report.

Note 2. Significant accounting policies

These general purpose financial statements for the interim half-year reporting period ended 31 December 2013 have been prepared in accordance with Australian Accounting Standard AASB 134 'Interim Financial Reporting' and the Corporations Act 2001, as appropriate for for-profit oriented entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 30 June 2013 and any public announcements made by the Company during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The principal accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted

The Group has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Any significant impact on the accounting policies of the Group from the adoption of these Accounting Standards and Interpretations are disclosed below. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Group

The following Accounting Standards and Interpretations are most relevant to the Group:

The Group has applied AASB 10 from 1 July 2013, which has a new definition of 'control'. Control exists when the reporting entity is exposed, or has the rights, to variable returns (e.g. dividends, remuneration, returns that are not available to other interest holders including losses) from its involvement with another entity and has the ability to affect those returns through its 'power' over that other entity. A reporting entity has power when it has rights (e.g. voting rights, potential voting rights, rights to appoint key management, decision making rights, kick out rights) that give it the current ability to direct the activities that significantly affect the investee's returns (e.g. operating policies, capital decisions, appointment of key management). The Group not only has to consider its holdings and rights but also the holdings and rights of other shareholders in order to determine whether it has the necessary power for consolidation purposes.

Management has reviewed its control assessments in accordance with AASB 10 and has concluded that there is no effect on the classification (as subsidiaries or otherwise) of any of the Group's investees held during the period or comparative periods covered by these financial statements.

Note 2. Significant accounting policies (continued)

Going concern

The financial report has been prepared on the going concern basis, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

The Group reported a net loss after tax of \$0.570m (2012: \$1.201m net loss after tax) for the half-year ended 31 December 2013. The net loss after tax is directly attributable to the expenditures incurred in ongoing research and development activities, as well as administration expenditure. Despite the net loss after tax incurred for the period, the Directors have prepared the financial statements on the going concern basis. The going concern basis is considered appropriate based on a combination of the existing net assets of the Group, which amount to \$0.497m (30 June 2013: \$1.067m), including cash and cash equivalent assets of \$0.541m (30 June 2013: \$1.171m), and the expectation of Group's ongoing ability to successfully secure additional sources of financing. In this regard, the Directors note the following:

- The Group has a licence agreement with the Serum Institute of India ("Serum"), which will entitle the Group to royalty income upon the sale of LAIV seasonal influenza vaccine in the private market in the territories covered by the agreement. The Group anticipates royalty income will be generated from this licence agreement within the next 12 months.
- The Group has a LAIV licensing agreement with Changchun BCHO Biotechnology Co., where the vaccine subject to the LAIV licensing agreement is currently under development. If the development and commercialisation of the vaccine in the private market in the territories covered by the agreement is successful, the LAIV licensing agreement is expected to provide further royalty income streams over the next two years. Annual milestone payments apply until sales occur.
- The Group is considering other alternative sources of cash inflows from financing initiatives, such as capital raisings.
- Directors have the ability to curtail discretionary expenditures, which form a significant part of the Group's total expenditure, enabling the Group to fund its operating expenditures within its available cash reserves.

For these reasons, the Directors believe the Group has positive future prospects and are satisfied the going concern basis of preparation of these financial statements is appropriate.

Whilst the directors are confident in the Group's ability to continue as a going concern, in the event the commercial opportunities and potential sources of financing described above do not eventuate as planned, there is uncertainty as to whether the Group will be able to generate sufficient net operating cash inflows or execute alternative funding arrangements to enable it to continue as a going concern.

Consequently, material uncertainty exists as to whether the Group will continue as a going concern and it may therefore be required to realise assets, extinguish liabilities at amounts different to those recorded in the statement of financial position and settle liabilities other than in the ordinary course of business.

Note 3. Revenue

	Consolidated	
	31 December	31 December
	2013	2012
	\$	\$
Royalty and milestone revenue	93,398	-
Grant income	5,000	2,500
	<u>98,398</u>	<u>2,500</u>
<i>Other revenue</i>		
Interest	5,604	9,821
Other revenue	400	-
	<u>6,004</u>	<u>9,821</u>
Revenue	<u>104,402</u>	<u>12,321</u>

BioDiem Limited
Notes to the financial statements
31 December 2013

Note 4. Other income

	Consolidated	
	31 December	31 December
	2013	2012
	\$	\$
Net foreign exchange gain	5,374	-

Note 5. Equity - reserves

	Consolidated	
	31 December	30 June 2013
	2013	2013
	\$	\$
Share-based payments reserve	263,598	263,598

Share-based payments reserve

The share based payments reserve represents the cumulative value (based on grant date fair value) of outstanding and lapsed awards. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.

Note 6. Equity - dividends

There were no dividends paid, recommended or declared during the current or previous financial half-year.

Note 7. Contingent liabilities

The Group has acquired a licence to commercialise influenza vaccine technologies from the Institute of Experimental Medicine. Under this agreement the Group is obliged to pay the Institute of Experimental Medicine twenty percent of all payments received from any Licensee and twenty percent of any royalties arising from net income.

The Group has a licence to commercialise certain technologies from the OOO Klinika Instituta Bioregulyatsii I Gerontologii ("the Clinic"). The licence is in relation to retinal eye disease. The Group is obliged to pay the Clinic twenty percent of all payments received from any Licensee and twenty percent of any royalties arising from net sales.

Note 8. Commitments

The Group has no lease commitments at 31 December 2013.

Note 9. Interests in subsidiaries

The consolidated financial statements incorporate the assets, liabilities and results of the following subsidiary in accordance with the accounting policy described in note 2 of the 30 June 2013 annual financial report:

Name	Principal place of business / Country of incorporation	Ownership interest	
		31 December	
		2013	30 June 2013
		%	%
Savine Therapeutics Pty Ltd	Australia	100.00%	100.00%

Note 10. Events after the reporting period

On 4 March 2014 the company announced the exercise of 6,151,157 options at an exercise price of \$0.08 (8 cents) each raising \$492,093.

No matter or circumstance has arisen since 31 December 2013 that has significantly affected, or may significantly affect the Group's operations, the results of those operations, or the Group's state of affairs in future financial years.

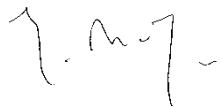
BioDiem Limited
Directors' declaration
31 December 2013

In the directors' opinion:

- the attached financial statements and notes thereto comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes thereto give a true and fair view of the Group's financial position as at 31 December 2013 and of its performance for the financial half-year ended on that date; and
- there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the directors



H M Morgan AC
Director

11 March 2014
Melbourne

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ACN 130 913 594

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Independent Auditor's Review Report To the Members of BioDiem Ltd

We have reviewed the accompanying half-year financial report of BioDiem Ltd (“Company”), which comprises the consolidated financial statements being the statement of financial position as at 31 December 2013, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the half-year ended on that date, notes comprising a statement or description of accounting policies, other explanatory information and the directors’ declaration of the consolidated entity, comprising both the Company and the entities it controlled at the half-year’s end or from time to time during the half-year.

Directors’ responsibility for the half-year financial report

The directors of BioDiem Ltd are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such controls as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor’s responsibility

Our responsibility is to express a conclusion on the consolidated half-year financial report based on our review. We conducted our review in accordance with the Auditing Standard on Review Engagements ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the Corporations Act 2001 including: giving a true and fair view of the BioDiem Ltd consolidated entity’s financial position as at 31 December 2013 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 Interim Financial Reporting and the Corporations Regulations 2001. As the auditor of BioDiem Ltd, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

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A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we complied with the independence requirements of the Corporations Act 2001.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of BioDiem Ltd is not in accordance with the Corporations Act 2001, including:

- a giving a true and fair view of the consolidated entity's financial position as at 31 December 2013 and of its performance for the half-year ended on that date; and
- b complying with Accounting Standard AASB 134 Interim Financial Reporting and Corporations Regulations 2001.

Significant uncertainty regarding going concern

Without qualifying our opinion, we draw attention to Note 2 in the financial report which indicates that the company incurred a net loss of \$570,085 during the half-year ended 31 December 2013. This condition, along with other matters as set forth in Note 2, indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern and therefore, the company may be unable to realise its assets and discharge its liabilities in the normal course of business, and at the amounts stated in the financial report.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



M.A. Cunningham
Partner - Audit & Assurance

Melbourne, 11 March 2014