

Basis of preparation

This consolidated entity disclosure statement ('CEDS') has been prepared in accordance with the Corporations Act 2001 and includes required information for each entity that was part of the consolidated entity as at the end of the financial year.

Consolidated entity

This CEDS includes only those entities consolidated as at the end of the financial year in accordance with AASB 10 Consolidated Financial Statements (AASB 10).

Determination of tax residency

Section 295(3A) of the Corporations Act 2001 defines tax residency as having the meaning in the Income Tax Assessment Act 1997. The determination of tax residency involves judgment as there are currently several different interpretations that could be adopted, and which could give rise to a different conclusion on residency.

In determining tax residency, the consolidated entity has applied the following interpretations:

Australian tax residency

The consolidated entity has applied current legislation and judicial precedent, including having regard to the Tax Commissioner's public guidance in Tax Ruling TR 2018/5 Income tax: central management and control test of residency.

Foreign tax residency

Where necessary, the consolidated entity has used independent tax advisers in foreign jurisdictions to assist in its determination of tax residency to ensure applicable foreign tax legislation has been complied with.

Partnerships and Trusts

Australian tax law does not contain specific residency tests for partnerships and trusts. Generally these entities are taxed on a flow-through basis so there is no need for a general residence test. There are some provisions which treat trusts as residents for certain purposes, but this does not mean the trust itself is an entity or subject to tax.

Additional disclosures on the tax status of partnerships and trusts have been provided where relevant.

Entity name	Entity type	Place formed / Country of incorporation	Ownership interest %	Tax residency
Monash IVF Group Limited *	Body Corporate	Australia	-	Australia
Healthbridge Enterprises Pty Ltd	Body Corporate	Australia	100.00%	Australia
Monash IVF Group Acquisitions Pty Ltd	Body Corporate	Australia	100.00%	Australia
Healthbridge IVF Holdings Pty Ltd	Body Corporate	Australia	100.00%	Australia
Healthbridge Shared Services Pty Ltd	Body Corporate	Australia	100.00%	Australia
Healthbridge Repromed Pty Ltd	Body Corporate	Australia	100.00%	Australia
Repromed Finance Pty Ltd	Body Corporate	Australia	100.00%	Australia
Repromed Holdings Pty Ltd	Body Corporate	Australia	100.00%	Australia
Repromed NZ Holding Pty Ltd	Body Corporate	Australia	100.00%	Australia
Repromed Australia Pty Ltd	Body Corporate	Australia	100.00%	Australia
Adelaide Fertility Centre Pty Ltd	Body Corporate	Australia	100.00%	Australia
Monash IVF Holdings Pty Ltd	Body Corporate	Australia	100.00%	Australia
Monash IVF Finance Pty Ltd	Body Corporate	Australia	100.00%	Australia
Monash IVF Pty Ltd	Body Corporate	Australia	100.00%	Australia
Monash Reproductive Pathology and Genetics Pty Ltd	Body Corporate	Australia	100.00%	Australia
Monash Ultrasound Pty Ltd	Body Corporate	Australia	100.00%	Australia
Monash IVF Auchenflower Pty Ltd	Body Corporate	Australia	100.00%	Australia
Yoncat Pty Ltd	Body Corporate	Australia	100.00%	Australia
Palantrou Pty Ltd	Body Corporate	Australia	100.00%	Australia
KL Fertility & Gynaecology Centre Sdn. Bhd	Body Corporate	Malaysia	90.00%	Malaysia
KL Fertility Daycare Sdn. Bhd.	Body Corporate	Malaysia	100.00%	Malaysia
Sydney Ultrasound for Women Partnership	Body Corporate	Australia	100.00%	Australia
Ultrasonic Diagnostic Services Trust No.2	Trust	Australia	100.00%	Australia
ACN 604 384 661 Pty Ltd	Body Corporate	Australia	100.00%	Australia
Ultrasonic Diagnostic Services Pty Ltd	Body Corporate – Trustee of Ultrasonic Diagnostic Services Trust No.2	Australia	100.00%	Australia
Fertility Australia Pty Ltd	Body Corporate – Trustee of Fertility Australia Trust	Australia	100.00%	Australia
Fertility Australia Trust	Trust	Australia	100.00%	Australia
MVF Sunshine Coast Pty Ltd	Body Corporate	Australia	100.00%	Australia
Monash IVF West Pty Ltd	Body Corporate	Australia	90.00%	Australia
ART Associates Queensland No.2 Pty Ltd	Body Corporate	Australia	100.00%	Australia
ACN 646 484 906 Pty Ltd	Body Corporate	Australia	53.00%	Australia
Fertility North Holdings Pty Ltd	Body Corporate – Trustee of Fertility North Unit Trust	Australia	80.00%	Australia
Fertility North Unit Trust	Trust	Australia	80.00%	Australia
Monash Discretionary Investment Pty Limited	Body Corporate	Australia	100.00%	Australia
Monash IVF Asia Pte Ltd	Body Corporate	Singapore	90.00%	Singapore
Monash IVF Asia (Singapore) Pte Ltd	Body Corporate	Singapore	65.00%	Singapore
Monash IVF South Malaysia Pte Ltd	Body Corporate	Malaysia	62.00%	Malaysia
Pt Mitra Kasih Medikatama	Body Corporate	Indonesia	54.00%	Indonesia

* Parent entity