

**HANSEN TECHNOLOGIES LTD
ABN 90 090 996 455
AND CONTROLLED ENTITIES**

**FINANCIAL INFORMATION
FOR THE YEAR ENDED 30 JUNE 2009
PROVIDED TO THE ASX UNDER LISTING RULE 4.3A**

Appendix 4E Preliminary Final Report

Hansen Technologies Limited and its Controlled Entities

ABN or equivalent company reference: ABN: 90 090 996 455

1. Reporting period

Report for the financial year ended:	30 June 2009
Previous corresponding period is the financial year ended:	30 June 2008

2. Results for announcement to the market

	\$A'000		
Revenues from continuing operations	Up	39%	to 54,298
Net profit after tax from continuing operations	Up	25%	to 8,131
Dividends	Amount per security	Franked amount per security	
Final dividend for the year ended 30 June 2009	3¢	3¢	
Final dividend for previous corresponding period	1¢	1¢	
Payment date for the final dividend for the year ended 30 June 2009	2 October 2009		
Interim dividend for the 2009 fiscal year	2¢	2¢	
Interim dividend for previous corresponding period	4¢	0¢	
Payment dates for the interim dividend	26 March 2009		
<p>A final dividend of 3 cents per share, fully franked, has been declared, bringing the total dividend for the year to 5 cents per share, fully franked.</p> <p>Please refer to the attached preliminary financial report for the year ended 30 June 2009 and the accompanying press release for more detail.</p>			

3. Income Statement

Refer to the attached statement

4. Balance Sheet

Refer to the attached statement

5. Statement of Cash Flows

Refer to the attached statement

6. Dividends

	Date of payment	Total amount of dividend
One cent final dividend – year ended 30 June 2008	17 October 2008	\$1,526,544
Two cent interim dividend – year ended 30 June 2009	26 March 2009	\$3,057,271
Three cent final dividend – year ended 30 June 2009	2 October 2009	\$4,618,394

Amount per security

	Amount per security	Franked amount per security at % tax	Amount per security of foreign sourced dividend
Total dividend: Current year (interim)	2¢	30%	0¢
Current year (final)	3¢	30%	0¢
Previous year (final)	1¢	30%	0¢

Total dividend on all securities

	Current period \$A'000	Previous corresponding period \$A'000
Ordinary securities	4,584	7,542
Total	4,584	7,542

7. Details of dividend or distribution reinvestment plans in operation are described below

A Dividend Reinvestment Plan has been established to provide shareholders with the opportunity to reinvest dividends in new shares rather than receiving cash. The directors may alter, suspend or terminate the terms of the Dividend Reinvestment Plan at any time.

The last date for receipt of election notices for participation in the dividend or distribution reinvestment plan

18 September 2009

8. Statement of retained earnings

	Consolidated Entity	
	2009	2008
	\$'000	\$'000
Balance at the beginning of year	(5,588)	(13,491)
Net profit attributable to members of the parent entity	8,131	15,445
Total available for appropriation	2,543	1,954
Dividends paid	(4,584)	(7,542)
Balance at end of year	<u>(2,041)</u>	<u>(5,588)</u>

9. Net tangible assets per security

Net tangible asset backing per ordinary security

Current period	Previous corresponding period
10.8 cents	14.7 cents

10. Details of entities over which control has been gained during the period

Name of entity

First Data New Zealand Ltd
(renamed Hansen New Zealand Ltd)

Date control gained

17 October 2008

Contribution to consolidated profit from ordinary activities after tax by the controlled entity from the date in the current period when control was acquired

\$2,374,201

As notified to the Australian Securities Exchange (ASX), Hansen Technologies Ltd acquired 100% of First Data New Zealand Ltd., being the parent entity of those companies making up the business of Peace Software internationally, with effect from 17 October 2008.

11. The financial information provided in the Appendix 4E is based on the annual financial report (attached), which has been prepared in accordance with Australian accounting standards.

12. Commentary on the results for the period.

Hansen Technologies Limited (ASX: HSN) announces confirmation of a record operating performance for the fiscal year ended 30 June 2009.

The Directors are also pleased to announce a 3 cent per share fully franked final dividend, bringing the total fully franked dividend for the year to 5 cents per share. The final dividend is scheduled for payment on 2nd October 2009 with an Ex Dividend date of Monday 14th September and the Record Date being Friday 18th September.

Highlights of the financial results for the year to 30 June 2009 in respect to continuing operations include:

- **Operating Revenue of \$54.3 million, up 39%**
- **Earnings before interest, tax, depreciation and amortisation (EBITDA)**
 - **\$14.3 million, an increase of 31%.**
 - **representing a return on revenue of 26%**
- **After tax profit of \$8.1 million or 5.3 cents per share.**

<i>Key Indicators: Results from Continuing Operations for the year to 30 June</i>	2009 \$A million	2008 \$A million
Total revenue	54.3	39.1
EBITDA	14.3	10.9
Profit before tax	10.9	8.7
Income tax expense	(2.8)	(2.2)
Net profit after tax	8.1	6.5

The results announced include the impact of the acquisition of the Peace Software Group in October 2008.

In announcing the result, Andrew Hansen said “This year we have delivered on our promise of strategic growth with the acquisition of the Peace Software Group. We have successfully integrated Peace into the Hansen Group and performance is ahead of our expectations.

Notwithstanding the most difficult economic climate in recent memory, we have maintained momentum and been able to deliver a strong operating performance across each business unit and geography.

We remain focused on serving the Energy and Telecommunications industries which continue to under go substantial change. I believe Hansen has the right knowledge, market position, and financial structure to support these market changes. Our pipeline for organic growth through potential project work is very healthy, and we are continuing to pursuing strategic growth through selective acquisition. We are well positioned to fund the technology and industry initiatives we are pursuing as our group’s financial position remains strong.

I am very positive about the future of our business and I am optimistic of delivering another record operating performance in fiscal 2009/10”.

13. Audit of the financial report
The financial report is in the process of being audited.

14. The audit has not yet been completed
The financial report is not likely to be the subject of dispute or qualification.

Hansen Technologies Ltd and Controlled Entities
Consolidated Income Statement
For the Year Ended 30 June 2009

		Consolidated Entity	
		2009	2008
Note		\$'000	\$'000
	Revenue from continuing operations	54,298	39,084
	Other revenue	2,039	1,531
	Total revenue	56,337	40,615
	Employee expenses	(29,045)	(19,521)
	Depreciation and amortisation expenses	(4,258)	(3,697)
	Finance costs	(0)	(6)
	Property and operating rental expenses	(2,485)	(1,723)
	Contractor and consultant expenses	(1,350)	(1,359)
	Software licence expenses	(309)	(145)
	Hardware and software expenses	(3,021)	(2,609)
	Transportation expenses	(117)	(84)
	Travel expenses	(1,421)	(1,002)
	Communication expenses	(741)	(740)
	Legal costs	(256)	(111)
	Other expenses	(2,376)	(927)
		(45,379)	(31,924)
	Profit before income tax	10,958	8,691
	Income tax expense	(2,827)	(2,176)
	Profit after income tax from continuing operations	8,131	6,515
	Profit from discontinued operations	0	164
	Profit on sale of business	0	8,766
	Profit after income tax from discontinued operations	0	8,930
	Profit for the year attributable to the members of the parent	8,131	15,445
	Basic earnings (cents) per share from continuing operations	5.3	4.3
	Basic earnings (cents) per share from discontinued operations	0.0	5.9
	Total basic earnings (cents) per share	5.3	10.2
	Diluted earnings (cents) per share from continuing operations	5.3	4.2
	Diluted earnings (cents) per share from discontinued operations	0.0	5.9
	Total diluted earnings (cents) per share	5.3	10.1

Hansen Technologies Ltd and Controlled Entities
Consolidated Balance Sheet
As at 30 June 2009

		Consolidated Entity	
		2009	2008
Note		\$'000	\$'000
Current Assets			
	Cash and cash equivalents	20,518	21,871
	Trade receivables	7,016	5,576
	Other current assets	1,961	967
	Total Current Assets	29,495	28,414
Non-Current Assets			
	Trade receivables	0	145
	Plant, equipment & leasehold improvements	3,588	3,325
	Intangible assets	29,012	19,823
	Deferred tax assets	196	0
	Total Non-Current Assets	32,796	23,293
	Total Assets	62,291	51,707
Current Liabilities			
	Trade and other payables	4,096	3,403
	Current tax payable	2,270	2,244
	Provisions	4,831	3,218
	Unearned income	4,384	453
	Total Current Liabilities	15,581	9,318
Non-Current Liabilities			
	Deferred tax liabilities	0	233
	Provisions	887	170
	Total Non-Current Liabilities	887	403
	Total Liabilities	16,468	9,721
	Net Assets	45,823	41,986
Equity			
	Share capital	48,199	47,916
	Foreign currency translation reserve	(501)	(479)
	Options granted reserve	166	137
	Retained earnings (accumulated losses)	(2,041)	(5,588)
	Total Equity	45,823	41,986

**Hansen Technologies Ltd and Controlled Entities
 Consolidated Statement of Changes in Equity
 For the Year Ended 30 June 2009**

		Consolidated Entity	
		2009	2008
Note		\$'000	\$'000
	Total Equity at the Beginning of the Year	41,986	36,226
	Exchange differences on translation of foreign operations:		
	Employee share options		
15		(22)	(31)
15		29	20
	Net income (loss) recognised directly in equity	7	(11)
	Profit for the year	8,131	15,445
	Total recognised income and expense for the period	8,138	15,434
	Transactions with equity holders in their capacity as equity holders:		
	Employee share plan		
14		126	130
14	Options exercised	21	148
14	Capital issued under dividend reinvestment plan	188	641
14	Capital return paid	0	(3,051)
14	Share buy back	(52)	0
6	Dividends paid	(4,584)	(7,542)
		(4,301)	(9,674)
	Total Equity at the End of the Year Attributable to Members of the Parent	45,823	41,986

**Hansen Technologies Ltd and Controlled Entities
 Consolidated Statement of Cash Flows
 For the Year Ended 30 June 2009**

		Consolidated Entity	
		2009	2008
Note		\$'000	\$'000
Cash flows from operating activities			
	Receipts from customers	66,198	45,736
	Payments to suppliers and employees	(51,345)	(33,520)
2	Interest received	927	1,467
	Borrowing costs	(0)	(6)
	Income tax paid	(3,230)	0
	Net cash provided by operating activities	12,550	13,677
Cash flows from investing activities			
	Proceeds from sale of plant and equipment	0	0
	Payment for acquisition of business	(7,465)	0
	Net proceeds from sale of subsidiary	0	9,942
	Payment for plant and equipment	(1,134)	(2,259)
	Payment for capitalised research and development	(1,003)	(1,694)
	Net cash provided by (used in) investing activities	(9,602)	5,989
Cash flows from financing activities			
14	Proceeds from share issue	126	130
14	Payments from share buy back	(52)	0
14	Payment of capital return	0	(3,051)
14	Proceeds from options exercised	21	148
	Dividends paid net of dividend re-investment	(4,396)	(6,901)
	Finance and hire purchase lease payments	0	(79)
	Net cash used in financing activities	(4,301)	(9,753)
	Net increase in cash and cash equivalents	(1,353)	9,913
	Cash and cash equivalents at beginning of year	21,871	11,958
7	Cash and cash equivalents at end of the year	20,518	21,871

Notes to the Financial Statements
30 June 2009

1 Basis of preparation

The preliminary financial report has been prepared in accordance with Australian Accounting Standards, Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the *Corporations Act 2001*.

The following is a summary of material accounting policies adopted by the consolidated entity in the preparation and presentation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Basis of preparation of the financial report

Compliance with IFRS

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards. Compliance with Australian equivalents to International Financial Reporting Standards ensures compliance with International Financial Reporting Standards (IFRSs).

Historical Cost Convention

The financial report has been prepared under the historical cost convention

(b) Principles of consolidation

The consolidated financial statements are those of the consolidated entity, comprising the financial statements of the parent entity and of all entities, which Hansen Technologies Ltd controlled from time to time during the year and at balance date

The financial statements of subsidiaries are prepared for the same reporting period as the parent entity, using consistent accounting policies.

All inter-company balances and transactions, including any unrealised profits or losses have been eliminated on consolidation

(c) Revenue recognition

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer and the costs incurred or to be incurred in respect of the transaction can be measured reliably. Risks and rewards of ownership are considered passed to the buyer at the time of delivery of the goods to the customer. Revenue from the provision of services to customers is recognised upon delivery of the service to the customer.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets

All revenue is stated net of the amount of goods and services tax (GST)

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand and at banks, and short term deposits with an original maturity of three months or less held at call with financial institution:

(e) Plant and equipment

Cost and valuation

All classes of plant and equipment are stated at cost less depreciation

Depreciation

The depreciable amounts of all fixed assets are depreciated on a straight-line basis over their estimated useful lives commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements

The useful lives for each class of assets are:

	2009	2008
Plant, equipment & leasehold improvements:	2.5 to 12 years	2.5 to 12 years
Leased plant and equipment:	2.5 to 12 years	2.5 to 12 years

(f) Leases

Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and benefits incidental to ownership.

Finance Leases

Leases of fixed assets, where substantially all of the risks and benefits incidental to ownership of the asset, but not the legal ownership, are transferred to entities within the consolidated entity are classified as finance leases. Finance leases are capitalised, recording at the inception of the lease an asset and liability equal to the present value of the minimum lease payments, and disclosed as plant and equipment under lease

Leased assets are depreciated over the shorter of the estimated useful life of the assets and the lease term. Lease payments are allocated between interest expense and reduction of the lease liability. The interest expense is calculated using the interest rate implicit in the lease and is included in finance costs in the Income Statement

The cost of improvements to or on leasehold property is capitalised, disclosed as leasehold improvements, and amortised over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is the shorter

Operating Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred

(g) Intangibles

Goodwill

Goodwill on consolidation represents the excess of the cost of an acquisition over the fair value of the Group's share of net identifiable assets of the acquired entities at the date of acquisition.

Goodwill is not amortised but is tested annually for impairment, or more frequently if events or changes in circumstances indicate that it might be impaired. Goodwill is carried at cost less accumulated impairment losses

Trademark and licences

Trademark and licences are recognised at cost and are amortised over their estimated useful lives. Trademarks and licences are carried at cost less accumulated amortisation and any impairment losses.

Research and Development

Expenditure on research activities is recognised as an expense when incurred.

Expenditure on development activities is capitalised only when it is expected that future benefits will exceed the deferred costs. Capitalised development expenditure is stated at cost less accumulated amortisation. Amortisation is calculated using a straight-line method to allocate the cost over a period of five years, during which the related benefits are expected to be realised, once commercial production is commenced.

Other development expenditure is recognised as an expense when incurred

(h) Impairment

Assets with an indefinite useful life are not amortised but are tested annually for impairment in accordance with AASB 136. Assets subject to annual depreciation or amortisation are reviewed for impairment whenever events or circumstances arise that indicate that the carrying amount of the asset may be impaired. An impairment loss is recognised where the carrying amount of the asset exceeds its recoverable amount. The recoverable amount of an asset is defined as the higher of its fair value less costs to sell and value in use.

(i) Taxes

Current income tax expense or benefit is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities.

A balance sheet approach is adopted under which deferred tax assets and liabilities are recognized for temporary differences between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred tax asset or liability is recognised in relation to temporary differences arising from the initial recognition of an asset or a liability if they arose in a transaction, other than a business combination, that at the time of the transaction did not affect either accounting profit or taxable profit or loss. Deferred tax assets are recognised for temporary differences and unused tax losses only when it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Current and deferred tax balances attributable to amounts recognised directly in equity are also recognised directly in equity.

(j) Employee benefits

Liabilities arising in respect of wages and salaries, annual leave, long service leave and any other employee benefits expected to be settled within twelve months of the reporting date are measured at their nominal amounts based on remuneration rates which are expected to be paid when the liability is settled. All other employee benefit liabilities are measured at the present value of the estimated future cash outflow to be made in respect of services provided by employees up to the reporting date

Share-based payments

The group operates an employee share option plan and an employee share scheme. The total amount to be expensed over the vesting period is determined by reference to the fair value of the options at grant date. The fair value of options at grant date is determined using a Black-Scholes option pricing model, and is recognised as an employee expense over the period during which the employees become entitled to the option

(k) Financial instruments

Classification

The group classifies its financial instruments in the following categories: loans and receivables and other financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its financial instruments at initial recognition

Loans and Receivables

Loans and receivables are measured at fair value at inception and subsequently at amortised cost using the effective interest rate method.

Financial Liabilities

Financial liabilities include trade payables, other creditors and loans from third parties including inter-company balances

(l) Foreign currencies

Functional and presentation currency

The financial statements of each group entity are measured using its functional currency, which is the currency of the primary economic environment in which that entity operates. The consolidated financial statements are presented in Australian dollars, as this is the parent entity's functional and presentation currency.

Transactions and Balances

Transactions in foreign currencies of entities within the consolidated entity are translated into functional currency at the rate of exchange ruling at the date of the transaction

Foreign currency monetary items that are outstanding at the reporting date (other than monetary items arising under foreign currency contracts where the exchange rate for that monetary item is fixed in the contract) are translated using the spot rate at the end of the financial year.

Resulting exchange differences arising on settlement or re-statement are recognised as revenues and expenses for the financial year.

Group Companies

The financial statements of foreign operations whose functional currency is different from the group's presentation currency are translated as follows:

- Assets and liabilities are translated at year-end exchange rates prevailing at that reporting date;
- Income and expenses are translated at actual exchange rates or average exchange rates for the period, where appropriate; and
- All resulting exchange differences are recognised as a separate component of equity

Exchange differences arising on translation of foreign operations are transferred directly to the group's foreign currency translation reserve as a separate component of equity in the balance sheet.

(m) Comparatives

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures

(n) Rounding amounts

The company is of a kind referred to in ASIC Class Order CO 98/0100 and in accordance with that Class Order, amounts in the financial statements have been rounded off to the nearest thousand dollars, or in certain cases, to the nearest dollar

(o) New accounting standards and interpretations

A number of accounting standards and interpretations have been issued at the reporting date but are not yet effective. The directors have not yet assessed the impact of these standards or interpretations.

2 Revenue

		Consolidated Entity	
		2009	2008
Note		\$'000	\$'000
Revenues from continuing operations			
	Revenue from sale of goods and services	54,298	39,084
		<u>54,298</u>	<u>39,084</u>
Other income:			
<i>From operating activities</i>			
	Interest received	927	1,467
	Net foreign exchange gain	1,054	0
	Other income	58	64
		<u>2,039</u>	<u>1,531</u>
	Total other revenues	2,039	1,531
	Total revenue from continuing operations	56,337	40,615
Revenues from discontinued operations			
	Revenue from sale of goods and services	5 0	2,809
	Profit on sale of business	5 0	8,766
		<u>0</u>	<u>11,575</u>
	Total revenue from discontinued operations	0	11,575
	Total revenue from operations	56,337	52,190

3 Profit from continuing operations

		Consolidated Entity	
		2009	2008
Note		\$'000	\$'000
Profit from continuing operations before income tax has been determined after the following specific expenses:			
<i>Employees benefits expense</i>			
	Wages and salaries	26,989	17,564
	Superannuation costs	2,027	1,957
	Share based payments	29	0
	<i>Total employee benefits expense</i>	<u>29,045</u>	<u>19,521</u>
<i>Depreciation of non-current assets</i>			
	Plant, equipment & leasehold improvements	10 1,434	926
	<i>Total depreciation of non-current assets</i>	<u>1,434</u>	<u>926</u>
<i>Amortisation of non-current assets</i>			
	Plant and equipment under finance lease	10 14	153
	Patents, contracts & software	11 290	0
	Research and development	11 2,520	2,618
	<i>Total amortisation of non-current assets</i>	<u>2,824</u>	<u>2,771</u>
<i>Finance costs expensed</i>			
	Interest charges (reversal)	0	3
	Finance charges paid or payable under finance leases	0	3
	<i>Total finance costs expensed</i>	<u>0</u>	<u>6</u>
<i>Property and operating rental expenses</i>			
	Rental charges	2,485	1,723
	<i>Total property and operating rental expenses</i>	<u>2,485</u>	<u>1,723</u>
<i>Other expenses</i>			
	Net foreign exchange losses	0	462
	Net loss on disposal of plant and equipment	31	22
	Advertising & marketing	88	4
	Entertainment	284	147
	Insurance charges	254	197
	Outgoings, equipment & materials	917	430
	Professional services	670	459
	Recruitment & training	437	454
	Other expenses	698	446
	Capitalised R&D expenditure	(1,003)	(1,694)
	<i>Total other expenses</i>	<u>2,376</u>	<u>927</u>

4 Income tax

Consolidated Entity	
2009	2008
\$'000	\$'000

Note

(a) The components of tax expense:

Current tax	3,121	2,951
Deferred tax	(435)	(678)
Under provision in prior year	141	(26)
<i>Total income tax expense</i>	2,827	2,247

(b) Income tax expense / (benefit)

Prima facie income tax expense calculated at 30% (2008: 30%) on the profit from ordinary activities	3,287	5,308
<i>Tax effect of amounts which are not deductible in calculating taxable income</i>		
Non deductible share based payments	9	0
Non deductible write down of investment	0	(128)
Current year losses not brought to account	15	18
Losses brought forward	44	0
Other non allowable items	984	1
Under / (over) provision in prior years	264	(26)
Research and development allowances	(107)	(184)
Non assessable income - accounting proceeds on the sale of HPS	0	(2,742)
Prior year losses not brought to account	(1,630)	0
Investment allowance	(39)	0
<i>Income tax expense</i>	2,827	2,247

(c) Deferred tax relates to the following:

<i>Deferred tax liabilities</i>		
Research and development expenditure capitalised	1,499	1,954
Other income not yet assessable	11	0
<i>Total deferred tax liabilities</i>	1,510	1,954
<i>Deferred tax assets</i>		
Employee benefits	1,142	970
Provisions	2	4
Other payables	341	673
Difference in depreciation and amortisation of plant and equipment for accounting and income tax purposes	17	4
Losses available for offset against future taxable income	161	0
Other	43	67
<i>Total deferred tax assets</i>	1,706	1,718
<i>Net deferred tax</i>	196	(236)

(d) Deferred tax assets not brought to account, the benefits of which will only be realised if the condition for deductibility set out in Note 1(i) occur

Tax losses	2,824	2,824
	2,824	2,824

5 Discontinued Operations

In August 2007 the Company sold its subsidiary Hansen Professional Services Pty Ltd, disclosed in this financial report as a discontinued operation. Financial information relating to the discontinued operation for the period to the date of disposal is set out below. Further information is set out in Note 17 - Segment Reporting

Period	
2009	2008
\$'000	\$'000

Note

(i) Financial performance information

Revenue	0	2,809
Expenses	0	(2,574)
<i>Profit before income tax</i>	0	235
Income tax expense	0	(71)
<i>Profit after income tax of discontinued operations</i>	0	164
Gain on the sale of the entity before income tax	0	8,766
Income tax expense	0	0
Gain on the sale of the entity after income tax	0	8,766
<i>Profit from discontinued operations</i>	0	8,930

6 Dividends on ordinary shares

2009

A 3 cent per share fully franked final dividend has been declared on 28 August 2009.

2008

A 1 cent per share fully franked final dividend was declared on 29 August 2008.

Dividends provided for or paid during the year

Consolidated Entity		
	2009	2008
	\$'000	\$'000
- 1 cent per share final dividend paid 17 October 2008	1,527	0
- 1 cent per share final dividend paid 8 October 2007	0	1,505
- 2 cent per share interim dividend paid 26 March 2009	3,057	0
- 3 cent per share interim dividend paid 17 December 2007	0	4,524
- 1 cent per share interim dividend paid 19 March 2008	0	1,513
	<u>4,584</u>	<u>7,542</u>

7 Cash and cash equivalents

Current

Consolidated Entity		
	2009	2008
	\$'000	\$'000
Cash at bank and on hand	5,121	1,795
Deposits at call	15,397	20,076
	<u>20,518</u>	<u>21,871</u>

Note

8 Receivables

Current

Consolidated Entity		
	2009	2008
	\$'000	\$'000
Trade debtors	6,588	5,187
Less: Provision for impairment	(13)	(13)
	<u>6,575</u>	<u>5,174</u>
Term and sundry debtors	441	402
	<u>7,016</u>	<u>5,576</u>

Note

Non-current

Term debtor	0	145
	<u>0</u>	<u>145</u>

9 Other current assets

Current

Consolidated Entity		
	2009	2008
	\$'000	\$'000
Prepayments	1,089	804
Accrued revenue	872	163
	<u>1,961</u>	<u>967</u>

Note

10 Plant, equipment and leasehold improvements

	Consolidated Entity	
	2009	2008
	\$'000	\$'000
Plant, equipment & leasehold improvements, at cost	16,175	9,572
<i>Accumulated depreciation</i>	<i>(12,599)</i>	<i>(6,273)</i>
	<u>3,576</u>	<u>3,299</u>
Plant and equipment under finance lease, at cost	3,566	3,566
<i>Accumulated amortisation</i>	<i>(3,554)</i>	<i>(3,540)</i>
	<u>12</u>	<u>26</u>
Total plant, equipment & leasehold improvements	<u>3,588</u>	<u>3,325</u>

(a) Reconciliations

Reconciliations of the carrying amounts of plant, equipment & leasehold improvements at the beginning and end of the current financial year

	Consolidated Entity	
	2009	2008
	\$'000	\$'000
<i>Plant, equipment & leasehold improvements</i>		
Carrying amount at 1 July 2008	3,299	3,976
Additions	1,740	2,259
Disposals	(31)	(1,794)
Depreciation expense	(1,434)	(1,078)
Net foreign currency movements arising from foreign operation	2	(64)
Carrying amount at 30 June 2009	<u>3,576</u>	<u>3,299</u>
<i>Plant and equipment under finance lease</i>		
Carrying amount at 1 July 2008	26	206
Disposals	0	(27)
Amortisation expense	(14)	(153)
Carrying amount at 30 June 2009	<u>12</u>	<u>26</u>

11 Intangibles

	Consolidated Entity	
	2009	2008
	\$'000	\$'000
Goodwill, patents, contracts at cost	28,928	17,935
<i>Accumulated impairment</i>	<i>(4,912)</i>	<i>(4,625)</i>
	<u>24,016</u>	<u>13,310</u>
Software research and development, at cost	23,621	22,618
<i>Accumulated amortisation</i>	<i>(18,625)</i>	<i>(16,105)</i>
	<u>4,996</u>	<u>6,513</u>
Total intangible assets	<u>29,012</u>	<u>19,823</u>

Reconciliation of goodwill, patents and contracts at cost

Opening amount	17,935	18,479
Increase due to acquisition	10,993	(544)
Closing amount	<u>28,928</u>	<u>17,935</u>
Accumulated impairment at beginning of year	(4,625)	(4,693)
Amortisation of patents and contracts	(290)	0
Impairment adjustment	3	68
Accumulated impairment at end of year	<u>(4,912)</u>	<u>(4,625)</u>

Reconciliation of software research and development at cost

Opening amount	22,618	20,924
Expenditure capitalised in current period	1,003	1,694
Closing amount	<u>23,621</u>	<u>22,618</u>
Accumulated amortisation at beginning of year	(16,105)	(13,487)
Current year charge	(2,520)	(2,618)
Accumulated amortisation at end of year	<u>(18,625)</u>	<u>(16,105)</u>

12 Payables

Current

Trade payables
 Other payables

Note	Consolidated Entity	
	2009	2008
	\$'000	\$'000
	863	1,200
	3,233	2,203
	<u>4,096</u>	<u>3,403</u>

13 Provisions

Current

Employee benefits
 Onerous lease
 Other

Non-current

Employee benefits
 Onerous lease

(a) Aggregate employee benefits liability

(b) Number of employees at year end

Note	Consolidated Entity	
	2009	2008
	\$'000	\$'000
	4,101	3,063
	523	0
	207	155
	<u>4,831</u>	<u>3,218</u>
	248	170
	639	0
	<u>887</u>	<u>170</u>
	<u>4,349</u>	<u>3,233</u>
	<u>296</u>	<u>194</u>

Reconciliations

Reconciliations of the carrying amounts of each class of provision, except for the employee benefits provision, are set out below

Provisions Onerous Lease- current

Carrying amount at beginning of year	0	147
Provisions made during the year	523	0
Adjustments made due to sale of subsidiary	0	(147)
Carrying amount at end of year	<u>523</u>	<u>0</u>

Provisions Onerous Lease- Non current

Carrying amount at beginning of year	0	284
Provisions made during the year	639	0
Adjustments made due to sale of subsidiary	0	(284)
Carrying amount at end of year	<u>639</u>	<u>0</u>

Other- current

Carrying amount at beginning of year	155	4
Net provisions (payments) made during the year	52	151
Carrying amount at end of year	<u>207</u>	<u>155</u>

14 Contributed Equity

a) Issued and paid up capital

Ordinary shares, fully paid

Fully paid ordinary shares carry one vote per share and carry the right to dividends.

Note	Consolidated Entity	
	2009	2008
	\$'000	\$'000
	48,199	47,916

b) Movements in shares on issue

	Consolidated Entity	
	2009	2008
	\$'000	\$'000
Balance at beginning of the financial year	47,916	50,048
Shares issued under Dividend Reinvestment Plan	188	641
Shares issued under Employee Share Plan	126	130
Options exercised	21	148
Capital Reduction *	0	(3,051)
Share Buy Back	(52)	0
Balance at end of the financial year	<u>48,199</u>	<u>47,916</u>

* In accordance with a resolution of shareholders the Company's contributed equity (issued and paid up share capital) was reduced by a 2 cent per share capital return paid to shareholders on 27 June 2008.

15 Reserves and retained earnings

		Consolidated Entity	
		2009	2008
Note		\$'000	\$'000
	Foreign currency translation reserve		
15 (a)		(501)	(479)
	Options granted reserve		
15 (b)		166	137
	Accumulated losses		
15 (c)		(2,041)	(5,588)
(a) Foreign currency translation reserve			
<i>Movements in reserve</i>			
	Balance at beginning of year	(479)	(448)
	Movement during the year	(22)	(31)
	Balance at end of year	(501)	(479)
(b) Options granted reserve			
<i>Movements in reserve</i>			
	Balance at beginning of year	137	117
	Movement during the year	29	20
	Balance at end of year	166	137
(c) Accumulated losses			
	Balance at the beginning of year	(5,588)	(13,491)
	Dividends paid	(4,584)	(7,542)
	Net profit attributable to members of Hansen Technologies Ltd	8,131	15,445
	Balance at end of year	(2,041)	(5,588)

16 Earnings per share

		Consolidated Entity	
		2009	2008
Note		\$'000	\$'000
Reconciliation of earnings used in calculating earnings per share			
	Basic earnings - ordinary shares	8,131	15,445
	Diluted earnings - ordinary shares	8,131	15,445
		2009	2008
		no. shares	no. shares
Weighted average number of ordinary shares used in calculating basic earnings per share:			
	Number for basic earnings per share - ordinary shares	152,973,482	151,121,576
	Number for diluted earnings per share - ordinary shares	154,597,002	152,320,374
		Cents per share	Cents per share
	Basic earnings (cents) per share from continuing operations	5.3	4.3
	Basic earnings (cents) per share from discontinued operations	0.0	5.9
	Total basic earnings (cents) per share	5.3	10.2
	Diluted earnings (cents) per share from continuing operations	5.3	4.2
	Diluted earnings (cents) per share from discontinued operations	0.0	5.9
	Total diluted earnings (cents) per share	5.3	10.1

Classification of securities as potential ordinary shares

The securities that have been classified as potential ordinary shares and included in diluted earnings per share only, are options outstanding under the Employee Share Option Plan.

17 Segment Information

Business Segments

	Billing		IT Outsourcing		Other		Total Continuing Operations		Discontinued Operations		Consolidated	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue												
External segment revenue	42,018	28,130	6,844	6,393	5,436	4,561	54,298	39,084	0	2,809	54,298	41,893
Other unallocated revenue							2,039	1,531	0	8,766	2,039	10,297
Total revenue							56,337	40,615	0	11,575	56,337	52,190
Result												
Segment result	10,397	9,687	3,157	2,555	2,456	1,791	16,010	14,033	0	9,001	16,010	23,034
Unallocated corporate expenses							(5,052)	(5,342)	0	0	(5,052)	(5,342)
Profit from ordinary activities before income tax							10,958	8,691	0	9,001	10,958	17,692
Income tax expense							(2,827)	(2,176)	0	(71)	(2,827)	(2,247)
Net profit							8,131	6,515	0	8,930	8,131	15,445
Depreciation and amortisation	3,800	3,202	25	51	94	172	3,919	3,425	0	152	3,919	3,577
Depreciation and amortisation - unallocated							339	272	0	0	339	272
							4,258	3,697	0	152	4,258	3,849
Segment result is inclusive of some individually significant items.												
Individually significant segment items												
Profit on sale of subsidiary	0	0	0	0	0	0	0	0	0	8,766	0	8,766
Assets												
Segment assets	33,089	16,801	1,380	1,325	1,282	1,090	35,751	19,216	0	0	35,751	19,216
Unallocated corporate assets							26,540	32,491	0	0	26,540	32,491
Consolidated total assets							62,291	51,707	0	0	62,291	51,707
Liabilities												
Segment liabilities	13,195	6,945	1,056	976	862	721	15,113	8,642	0	0	15,113	8,642
Unallocated corporate liabilities							1,355	1,079	0	0	1,355	1,079
Consolidated total liabilities							16,468	9,721	0	0	16,468	9,721
Acquisition of non-current assets	285	357	3	44	923	1,851	1,211	2,252	0	7	1,211	2,259

Geographical Segments

	Australia		North America		Europe		Other		Consolidated	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
External segment revenue by location of customers	32,361	27,761	10,797	1,211	9,512	11,149	1,628	1,772	54,298	41,893
Segment assets by location of assets	42,095	47,472	3,828	56	3,721	4,034	12,647	145	62,291	51,707
Acquisition of capital expenditure	1,093	2,053	10	0	21	206	87	0	1,211	2,259