



To: The Manager
 Company Announcements Office
 Australian Securities Exchange

2008 Annual Report – Reclassification within Note 5 and Note 26(e)

AWB Limited wishes to advise of a reclassification within Notes 5 and 26(e) in the Financial Report for the year ended 30 September 2008. The reclassification does not affect the reported profit figures in any way.

Within the parent entity (AWB Limited) disclosure an amount of \$881,932,000 (2007: \$848,998,000) was inadvertently recorded as a Related Party (AWB National Pool) receivable rather than a Loan to the wholly owned group. This has no impact on the consolidated group disclosure.

The restated disclosure (extract from Note 5) is as follows:

	AWB Limited	
	2008	2007
	\$'000	\$'000
Related party (AWB National Pools)	-	59
Loans to wholly owned group	883,009	848,998

As a result of the reclassification in Note 5, Note 26(e) – Related Parties, contained an overstatement in the AWB Limited disclosure of Receivables from Related Parties (AWB National Pools) of \$881,932,000 (2007: \$848,998,000).

The restated disclosure (extract from Note 26(e)) is as follows:

	AWB Limited	
	2008	2007
	\$'000	\$'000
Wholly owned group	883,009	848,998
Related party (AWB National Pools)	-	59

This reclassification does not impact the Income Statements, Balance Sheets or Statement of Cash Flows.

Peter Patterson
Company Secretary
 16 January 2009