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**STATEMENT OF REASONS**

**DECISION TO MAKE A TARGET REDUCTION ORDER (STV-TRO-0074) FOR OPTUS VISION MEDIA PTY LIMITED IN RESPECT OF THE SUBSCRIPTION TELEVISION SERVICE AURORA COMMUNITY CHANNEL FOR THE 2018-2019 FINANCIAL YEAR**

Issued under section 205 of the *Broadcasting Services* *Act 1992*.

1. **DECISION**
   1. On 26 June 2019, for the reasons set out below, the Australian Communications and Media Authority (the ACMA) decided to make a target reduction order for Optus Vision Media Pty Limited (the Applicant) in respect of the Aurora Community Channel (the Service), for the specified eligible period of 1 July 2018 to 30 June 2019 (the Specified Eligible Period).
2. **LEGISLATION**

**Annual captioning targets**

* 1. Subsection 130ZV(1) of the *Broadcasting Services Act 1992* (the BSA), requires a subscription television licensee, such as the Applicant, to meet annual captioning targets for its subscription television services for each financial year commencing from 1 July 2012. An annual captioning target for a financial year is a percentage of the total number of hours of programs transmitted on the subscription television service during the financial year. The annual captioning target for a financial year is dependent on the category of subscription television service provided by a licensee.
  2. There are nine categories of subscription television services: movie service (divided into three sub-categories – Movies A, B, and C); general entertainment service (divided into three sub-categories – General Entertainment A, B, and C); news service; sports service; and music service.
  3. Licensees that provide more than 18 general entertainment services in a financial year can nominate categories for their general entertainment services for that financial year to reduce their captioning obligations for some of their general entertainment services. Of the three categories of general entertainment services, Category A services have the highest captioning targets while Category C have the lowest captioning targets. For example, for the 2018-19 financial year General Entertainment A has a captioning target of 75%, General Entertainment B has 65% and General Entertainment C has 45%.

**Applications for exemption or target reduction orders**

* 1. Subsection 130ZY(1) of the BSA provides that a subscription television licensee may apply to the ACMA for:

1. an order that exempts from subsection 130ZV(1), a specified subscription television service provided by the licensee in a specified eligible period; or
2. a target reduction order that:
   1. is expressed to relate to a specified subscription television service provided by the licensee in a specified eligible period; and
   2. for each financial year included in the eligible period, provides that a specified percentage is the reduced annual captioning target for the service for the financial year.
   3. An exemption order, if granted, would exempt the service from the captioning target for each financial year in the specified eligible period.
   4. A target reduction order, if granted, would mean that the service would need to meet the reduced annual captioning target for each financial year in the specified eligible period of the target reduction order.
   5. Subsection 130ZY(4) provides that the ACMA must not make the exemption order or target reduction order unless the ACMA is satisfied that a refusal to make the exemption order or target reduction order, as the case may be, would impose an unjustifiable hardship on the applicant.
   6. In determining whether a failure to make the exemption order or target reduction order, as the case may be, would impose an unjustifiable hardship on the applicant, the ACMA must have regard to the matters specified in subsection 130ZY(5) (these are addressed individually below).
   7. Subsection 130ZY(3) of the BSA provides that, if an application under subsection (1) has been made for an exemption order, or target reduction order, the ACMA must, after considering the application, either (by writing) make the order, or refuse to make the order.
   8. Subsection 130ZY(6) of the BSA provides that, before making a target reduction order under subsection (3), the ACMA must,
3. within 50 days after receiving the application for a target reduction order, publish on the ACMA website a notice:
   1. setting out the draft target reduction order; and
   2. inviting persons to make submissions to the ACMA about the draft target reduction order within 30 days after the notice is published; and
4. consider any submissions received within the 30-day period mentioned in subparagraph (a)(ii).
   1. Section 204 of the BSA provides that an application may be made to the Administrative Appeals Tribunal (AAT) for a review of a decision to make a target reduction order under subsection 130ZY(3) of the BSA, by a person whose interests are affected by the decision.
   2. Section 205 of the BSA provides that, if the ACMA makes a decision that is reviewable under section 204 of the BSA, the ACMA is to include in the document by which the decision is notified:
5. a statement setting out the reasons for the decision; and
6. a statement to the effect that an application may be made to the AAT for a review of the decision.

**Other categories of exemption**

* 1. In addition to the facility to apply for exemption and target reduction orders as detailed above, the captioning framework also provides for two other types of exemptions:

1. **New services** - Subsection 130ZV(6) provides an exemption from the captioning target obligations for new subscription television services that predominantly consist of programs not previously transmitted in Australia before, for a period of at least one year and possibly up to almost two years, depending on the date the new service commences broadcasting.
2. **Exempt nominations** - Section 130ZX allows subscription television licensees that have met the captioning targets for a threshold number of services in a genre in a financial year to nominate a percentage of their remaining channels for exemption. This is a transitional measure that is intended to assist licensees as they introduce captioning on all their subscription television services in order to comply with their captioning target obligations. It will end in July 2022, at which time it is expected that subscription television licensees will provide captioning services on all their subscription television services in compliance with their captioning obligations (save for the possibility of exemptions or target reductions being granted under section 130ZY).
3. **LEGISLATIVE OBJECTIVES** 
   1. The purpose of captioning target requirements, introduced in 2012 by legislative amendments to the BSA, is to facilitate improved access to free-to-air and subscription television by Australia’s deaf and hearing-impaired community, by requiring broadcasters to caption speech and other sounds during television broadcasts.
   2. The overall legislative obligation for subscription television services to meet the captioning target requirements will increase over time to 100 per cent. The captioning target for Category A general entertainment services will reach 100 per cent in the financial year, 2023-24. The captioning target for a Category B general entertainment service will increase to 100 per cent by 2025-26, while the captioning target for a Category C general entertainment service will reach 100 per cent by 2029-30.
   3. The Second Reading Speech for the 2012 Amendment Bill[[1]](#footnote-2) noted that a gradual, incremental increase in captioning targets is intended to assist Australia’s broadcasters to adjust to the increasing costs associated with the changes. The cost of providing captioning services by subscription television licensees is a business expense which must be borne by licensees, except where, on an application under section 130ZY of the BSA, a licensee can satisfy the ACMA that compliance with the captioning obligations would impose an unjustifiable hardship on the licensee. Paragraph 63 of the Explanatory Memorandum to the 2012 Amendment Bill states: “The priority for government is for television services to be broadcast, and where possible for those services to be broadcast with captions. It is not the intention of the government that services not be shown because captioning obligations result in unjustified hardship on broadcasters.”
4. **APPLICATION**
   1. On 29 March 2019, the Applicant applied for a target reduction order (from 45% to 5%) under paragraph 130ZY(1)(b) of the BSA in relation to the Service for the Specified Eligible Period (the Target Reduction Order).

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| Period | Annual captioning target | Proposed reduced annual captioning target |
| 1 July 2018 to 30 June 2019 | 45% | 5% |

* 1. The Service has not previously been broadcast with captions as the Applicant has previously nominated the Service for a captioning exemption under section 130ZX.
  2. On 20 May 2019, the ACMA published on its website a notice setting out the draft target reduction order for the Service and invited persons to make submissions to the ACMA by 19 June 2019.

Applicant

* 1. The Applicant is a subscription television licensee. The Applicant is deemed (by virtue of control) to be a subsidiary of the ultimate holding company, Tamasek Holdings (Private) Limited, a company incorporated in Singapore[[2]](#footnote-3).
  2. The Applicant provides movie, general entertainment, news, sport and music subscription television services.

Service

* 1. The Service is an independent community channel which showcases the work of independent and emerging Australian producers, and broadcasts content to encourage awareness and understanding of community issues and interests. The Service is provided by Aurora Community Television Channel Limited (the Channel Provider) and is only available on the Foxtel platform. The Channel Provider sells a limited amount of air time and the proceeds are used solely to cover the costs of broadcast.
  2. The Service is part of the Applicant’s $29.00 per month ‘Entertainment’ package. Most of the content is Australian-made by independent producers. The Service also broadcasts ethnic and faith-based programs containing elements produced overseas.
  3. The Service’s genre is General Entertainment and is nominated by the Applicant as Category C, which would normally attract an annual captioning target of 45 percent for the financial year commencing 1 July 2018, increasing by five percent each financial year thereafter.

1. **EVIDENCE AND REASONS FOR DECISION** 
   1. As noted above, the ACMA must not make a target reduction order unless the ACMA is satisfied that a refusal to make the target reduction order would impose an unjustifiable hardship on the Applicant.
   2. In determining whether a failure to make a target reduction order would impose an unjustifiable hardship, the ACMA must have regard to each of the matters specified in subsection 130ZY(5), assessing their relative weight and significance.
   3. The term ‘unjustifiable hardship’ is not a defined term in the BSA and is to be given its ordinary and natural meaning as appropriate to the legislative context. The ACMA considers that the test requires it to assess the weight and significance of any hardships to the Applicant made out in the material before the ACMA, and to assess whether or not the imposition of those hardships on the Applicant is unjustifiable, having regard to the criteria specified in subsection 130ZY(5) and the purpose and objects of the relevant statutory provisions.
   4. In reaching a decision to make the Target Reduction Order, the ACMA has taken into account the following:

* written representations and supporting evidence submitted by the Applicant;
* the information provided by the Channel Provider in support of the application; and
* the submissions received by the ACMA during the consultation period for the draft order.
  1. The submission is published on the ACMA website[[3]](#footnote-4), and the ACMA’s responses are set out below. Information provided to the ACMA on a confidential basis by the Applicant or Channel Provider has been taken into account by the ACMA in reaching its decision, but has not been reproduced in these reasons for decision.

*Nature of the detriment likely to be suffered by the Applicant (paragraph 130ZY(5)(a) of the BSA)*

* 1. The Applicant submits that it would impose unjustifiable financial hardship to require it to meet the costs of captioning a channel that attracts few subscribers to the Applicant’s platform. The Channel Provider is a not-for-profit organisation that has not previously captioned the Service.
  2. The Service has previously been exempt from captioning requirements through an exemption made by the Applicant under s.130ZX. The Applicant submits that the Channel Provider intends to begin captioning some of its content from May 2019, with a view to being able to comply with the 50% captioning requirement for a Category C General Entertainment service in 2019-2020.
  3. Due to the timing of that proposal, the Channel Provider is not providing captions to the level required by a General Entertainment Category C service (45%) by the end of the 2018-19 financial year. The Applicant is seeking a target reduction order for the 2018-19 financial year only. If this target reduction order is not granted, the Applicant submits that it will be in breach of Part 9D of the BSA for the Service and may be forced to suspend or cancel it.
  4. The ACMA accepts that there will be detriment to the Applicant and its subscribers (and consequential detriment to the Channel Provider and its program makers) if the only Australian community access channel on subscription television in Australia is no longer broadcast.
  5. The Channel Provider has informed the ACMA that it has worked to caption its back library of programming, and this initial phase is now complete. The Channel Provider has also indicated that, where possible, its producers will agree to provide caption files as part of their broadcast agreements in the 2019-20 financial year. The Channel Provider has also stated that it anticipates that, in the 2019-2020 financial year, approximately one third of content will be delivered with pre-produced caption files, which will be scheduled for broadcast to ensure that the minimum captioning target of 50% for a General Entertainment Category C service in that financial year is achievable.
  6. The ACMA considers that if it is not possible for the Service to be captioned to the prescribed annual captioning target, then some captioning on the Service is preferable to the Service being removed altogether.
  7. The ACMA considers that this Application to caption 5% of the Service, which currently does not contain any captioning, shows some progress towards compliance with the object of the captioning provisions of the BSA to have all services eventually captioned at 100%.
  8. The Applicant has submitted, and the ACMA accepts that, if the Target Reduction Order is not granted, the Service will be removed from the Applicant’s platform, the ACMA considers that a refusal to make the Target Reduction Order in this instance would impose an unjustifiable hardship on the Applicant because it would lose the opportunity to broadcast the Service in the 2019-20 financial year with the prescribed level of 50% captioning. The ACMA also considers that existing and potential deaf and hearing-impaired viewers would benefit from having access to more captioned content on the Service in the future.

*Impact of making the target reduction order on deaf or hearing-impaired viewers, or potential viewers, of the broadcasting service concerned (paragraph 130ZY(5)(b) of the BSA)*

* 1. The Applicant submits that the impact of making the Target Reduction Order on deaf and hearing-impaired viewers, or potential viewers, of the Service, would be low due to the low viewership of the service.
  2. The ACMA accepts the evidence provided by the Applicant about the number of viewers to the Service; however, the ACMA considers that making a target reduction order will generally have some detrimental effect for viewers, or potential viewers, who are deaf or hearing-impaired. In forming this view, the ACMA notes that around one in six Australians are affected by total or partial hearing loss[[[4]](#footnote-5)] [[[5]](#footnote-6)]. However, the ACMA also notes that this content has not been captioned previously as it has been subject to an exemption under s.130ZX, and further captioning would be available under the Channel Provider’s plan to increase its captioned material in 2019-20.

*Number of people who subscribe to the subscription television service (paragraph 130ZY(5)(c) of the BSA)*

* 1. As noted above, the Applicant provided the number of subscribers to the Applicant’s platform and the average daily reach of the Service on a commercial-in-confidence basis. The ACMA accepts that the average daily reach of the Service is a small proportion of total subscribers to the platform.
  2. There is no evidence before the ACMA as to how many subscribers to the Applicant’s platform do so primarily to access the Service. However, the ACMA accepts that the number of viewers is low.

*Financial circumstances of the Applicant (paragraph 130ZY(5)(d) of the BSA)*

* 1. The Applicant directed the ACMA to the financial statements available on the Singtel group’s website. The [historical financial summary](https://www.singtel.com/about-us/investor-relations/financial-results) relating to Optus indicates that Optus made a profit of $782 million in the 2017-18 financial year[[6]](#footnote-7).
  2. The ACMA considers that the Applicant has funds to support the captioning cost for the Service if it were required do so.
  3. The ACMA considers that having the financial means to caption a service to the prescribed target does not necessarily mean that the hardship caused by the financial impost is justifiable. In considering the Applicant’s financial circumstances, it is important to consider issues broader than just the funds potentially available to the Applicant that could be re‑directed to pay for captioning content. For example, the Applicant submits that needing to meet the cost of captioning would no longer make the continued distribution of the Service on the Applicant’s platform viable, in light of its minimal contribution to the Applicant’s revenue.
  4. In addition, channel providers to the Applicant’s platform are generally required to caption the content they provide under Foxtel’s contractual arrangements for the channel’s distribution (unless a captioning exemption applies). The Applicant does not ordinarily provide captioning for third-party channels, although the price it pays to obtain channels from commercial third-party channel providers no doubt reflects and covers the channel provider’s captioning costs.
  5. The Channel Provider is a not-for-profit organisation which receives no payment for the supply of the Service for broadcast on the Applicant’s platform. The Channel Provider has not previously been required to provide any captioning on the Service because the Applicant has been able to nominate the Service for exemption from captioning under section 130ZX of the BSA. However, section 130ZX exemptions depend on the application of a legislative formula that is intended to reduce their availability over time, until their elimination by July 2022. The Applicant had six of those exemptions available in 2017-2018 (and used one for the Service) but expects to have only three available for 2018-2019 and it is not willing to use any of them on the Service in preference to other uncaptioned services.
  6. The ACMA accepts that the Applicant’s captioning decisions are further complicated because as a reseller of the Service, and unlike Foxtel, the Applicant does not currently have the contractual right to live caption the feed. The Applicant’s approach to captioning its content is effectively to adopt the same approach that Foxtel takes. While, under the captioning provisions of the BSA, this does not preclude the Applicant from providing captioning to the prescribed captioning target, in the circumstances addressed in this preliminary decision, the ACMA does not consider it necessary for the Applicant to provide captioning to a different target level to any other Foxtel resellers.
  7. Even if sufficient time in the 2018-2019 financial year remained so that the Applicant could make finances available to pay for captioning, requiring the Applicant to pay for the cost of captioning would impose a financial hardship on the Applicant, when it cannot justify a business case for doing so, and when the Channel Provider has been separately pursuing a solution.
  8. Having regard to paragraph 63 of the Explanatory Memorandum to the 2012 Amendment Bill (see paragraph 3.3 above), the ACMA considers that refusing to grant the order for the 2018-19 financial year, thereby requiring the Applicant to caption the Service to a 45% target in 2018-2019, would impose a significant financial burden on the Applicant.

*Expenditure that would be required to caption the Service if the relevant order was not made (paragraph 130ZY(5)(e) of the BSA)*

* 1. The Service has been categorised by the Applicant as a Category C General Entertainment Service, which carries a captioning target requirement of at least 45% for the 2018-19 financial year.
  2. The ACMA has previously been advised that the estimated expenditure a subscription television licensee would incur to caption the Service to the prescribed captioning target in the Specified Eligible Period would be $2,412,511, including the following:
* non-recurring infrastructure cost: $120,000;
* recurring infrastructure cost; $59,000 per year; and
* live captioning costs: $2,292,511 (live captioning is the only feasible way to caption the Service, as it is not captioned by the Channel Provider at the source).

*Extent to which captioning services for television programs are provided by the Applicant (paragraph 130ZY(5)(f) of the BSA)*

* 1. In the 2017-18 financial year, the Applicant had 52 general entertainment services. Of these, the Applicant nominated 18 services as General Entertainment A, 16 services as General Entertainment B and 18 services as General Entertainment C. Two services were exempted under subsection 130ZV(6) as they were new services. The Applicant nominated six services for exemption under section 130ZX. The Service was one of the six services exempted. All of the services broadcast in 2017-2018 met their captioning obligations.
  2. The ACMA notes that, in addition to the application for this Target Reduction Order, the Applicant is able to nominate, under section 130ZX of the BSA, a number of its general entertainment services for exemption from the captioning requirements, with the precise number to be worked out according to a formula prescribed in that section. The capacity of the Applicant to nominate exemptions under section 130ZX is a transitional measure available until July 2022.  During this transitional period, for the ACMA to be satisfied that a refusal to make an exemption or target reduction order would impose unjustifiable hardship, it must also be satisfied that an applicant is unable to nominate the relevant service for exemption under section 130ZX, because the available section 130ZX exemptions are committed to other uncaptioned services broadcast by the applicant.
  3. The Applicant provided details of the number of general entertainment services it expects to broadcast in the 2018-19 financial year. In a separate submission, the Applicant also stated that it intends to nominate three services for exemption under section 130ZX for that financial year. This is in addition to the exemption order and target reduction order applications sought for the Australian Christian Channel and the Service respectively, in 2018-2019. Given the timing of this application, even if it were preferable for the Applicant to nominate the Service for an exemption under section 130ZX, it would not be possible for the Applicant to submit an application for an exemption order or target reduction order for another uncaptioned service for the 2018-19 financial year, as the deadline for applications has passed.

*Likely impact of a failure to make the target reduction order on the quality and quantity of television programs transmitted on broadcasting services provided by the Applicant (paragraph 130ZY(5)(g) of the BSA)*

* 1. As noted above, the Applicant submits that, if the ACMA does not grant the order, the Service may need to be removed from the Applicant’s platform to mitigate a breach of the Applicant’s obligations under Part 9D of the BSA. The Channel Provider intends to caption its content to a 5% target in 2018-2019, and to the prescribed 50% target in the 2019-2020 financial year. The Applicant also submits that a loss of the Service would mean the loss of the only dedicated community broadcasting service offered on the Applicant’s platform.
  2. As noted above, the ACMA has put considerable weight on the submission that the Channel Provider intends to progressively increase its captioning, beginning at 5% in the 2018-19 financial year. The ACMA considers that the accessibility of the programs on the Service for deaf and hearing-impaired viewers will thereby be improved over time. The ACMA considers that the quantity of television programs, and therefore quantity of captioning, on the Applicant’s platform would reduce if the Service were removed from the platform.

*Applications or proposed applications for exemption orders or target reduction orders in relation to any other broadcasting services provided by the Applicant (paragraph 130ZY(5)(h) of the BSA)*

* 1. The Applicant has lodged an exemption order application for the Australian Christian Channel in the 2018-19 financial year (STV/EO-0365).

*Other matters as the ACMA considers relevant (paragraph 130ZY(5)(i) of the BSA)*

* 1. There are no other matters not addressed previously in this statement of reasons that are relevant to this decision.

1. **RESPONSE TO SUBMISSION RECEIVED**
   1. The ACMA received a submission from the Centre for Inclusive Design (CFID) in response to the draft target reduction order published on 20 May 2019 for the Applicant.

**CFID**

* 1. CFID has argued that, if the ACMA is to grant target reduction orders, it should follow a full and public process outlining clear reasons for the order made, so that both the public and Parliament are satisfied that it is truly an exceptional circumstance. The ACMA has followed the procedures prescribed by the Parliament, which have included publishing preliminary reasons for decision for public response, and taking into account submissions received. The ACMA’s final reasons for decision will also be published.
  2. Applicants for exemption orders need to provide supporting information addressing the matters specified in subsection 130ZY(5), and both the Applicant and the Channel provider did so. The Applicant provided financial information and information about viewer numbers to the ACMA on a commercial-in-confidence basis. The ACMA considers the request for confidential treatment of this information to be reasonable, and will respect it. The information has been taken into account by the ACMA in reaching its decision, but will not be reproduced in these reasons for decision.
  3. CFID also argued that the ACMA has not stated how it defines unjustifiable financial hardship, so there is no indication of how profitable a subscription service would need to become before it is required to meet captioning requirements. The ACMA notes that the relevant provisions of the BSA require the ACMA to be satisfied about “unjustifiable hardship” to an applicant, rather than merely unjustifiable financial hardship. In any event, the ACMA has addressed the issues raised by CFID in paragraphs 5.3 and 5.19 to 5.25 of these reasons for decision.
  4. CFID suggested that the ACMA adopt a similar approach to the ones used in the UK and USA for determining whether an applicant can be excluded from meeting its captioning obligations based on the audience share and/or channel revenue. However, the ACMA must administer the legislative scheme enacted by the Australian Parliament, and has done so.

1. **CONCLUSION**
   1. In summary, the ACMA is satisfied that a refusal to make the Target Reduction Order in this instance would impose an unjustifiable hardship on the Applicant because:

* it would impose unjustifiable financial hardship to require the Applicant to bear the costs of meeting the 45% captioning target on a Service that is not operated on a for-profit basis (and does not itself have the capacity to meet the prescribed target in 2018-2019) and that attracts few subscribers to the Applicant’s platform; and
* a process has commenced to caption 5% of content on the Service in 2018-2019, increasing to the prescribed 50% target in 2019-20, and so a refusal to make the order (which is likely to result in the removal of the Service from the Applicant’s platform) would see an overall reduction in the amount of captioned material, which disadvantages existing and potential deaf or hearing-impaired viewers.

1. **APPEAL RIGHTS**
   1. Under section 204 of the BSA, a person whose interests are affected by this decision to make the Exemption Order may apply to the AAT for a review of this decision.
   2. The AAT is an independent body. The AAT can, among other things, confirm or vary the ACMA’s decision, or set aside the ACMA’s decision and replace it with its own decision.
   3. Section 29 of the *Administrative Appeals Tribunal Act 1975* states that an application to the AAT for a review of a decision, shall be in writing and must contain a statement of the reasons for the application, identifying the respects in which the applicant believes that the decision is not the correct or preferable decision. The AAT has a form for this purpose which can be used. The application must be made within 28 days of the decision being made. The $920 application fee must be enclosed with the application, unless an application for waiver of the fee is made using a form which can be obtained from the AAT.
   4. Further information about making an application for review can be obtained through the AAT website at [www.aat.gov.au](http://www.aat.gov.au) or by telephoning the Tribunal on 1800 228 333. The postal address for the AAT is GPO Box 9955 in each capital city.

1. Broadcasting Services Amendment (Improved Access to Television Services) Bill 2012 – Second Reading Speech before the House of Representatives on 30 May 2012, available at <https://parlinfo.aph.gov.au/parlInfo/genpdf/chamber/hansardr/4a17e30d-c43b-48b9-83ed-4280fc00314c/0029/hansard_frag.pdf;fileType=application%2Fpdf>. [↑](#footnote-ref-2)
2. <https://www.singtel.com/content/dam/singtel/investorRelations/annualReports/2018/singtel-annual-report-2018.pdf> at page 240 accessed on 7 May 2019 at 16:30. [↑](#footnote-ref-3)
3. <https://www.acma.gov.au/Industry/Broadcast/Television/TV-content-regulation/draft-exemption-orders-and-target-reduction-orders> [↑](#footnote-ref-4)
4. 2009-10 Year Book Australia, [www.abs.gov.au/AUSSTATS/abs@.nsf/Lookup/9B34B8C8BF2FDA34CA25773700169C83](http://www.abs.gov.au/AUSSTATS/abs@.nsf/Lookup/9B34B8C8BF2FDA34CA25773700169C83) [↑](#footnote-ref-5)
5. Access Economics: Listen Hear! The economic impact and cost of hearing loss in Australia, February 2006 located at <http://apo.org.au/node/2755> [↑](#footnote-ref-6)
6. [*https://www.singtel.com/about-us/investor-relations/financial-results*](https://www.singtel.com/about-us/investor-relations/financial-results) [↑](#footnote-ref-7)