CONCEPT SPORTS LTD
ABN
AND CONTROLLED ENTITIES

HALF-YEAR INFORMATION
FOR THE SIX MONTHS ENDED 31 DECEMBER 2005
PROVIDED TO THE ASX UNDER LISTING RULE 4.2A

This half-year financial report is to be read in conjunction with the financial report for the year ended 30 June 2005.

Rule 4.2A.3

Appendix 4D

Half Year Report for the six months to 31 December 2005

Name of entity

CONCEPT SPORTS LIMITED

ABN or equivalent company reference: 41 108 042 593

1. Reporting period

Report for the half year ended	Report for the half year ended 31 December 2005
Previous corresponding period is the financial year ended and half year ended	30 June 2005 31 December 2004

2. Results for announcement to the market

Revenues from ordinary activities *(item 2.1)*	down	9%	to	9,210
(Loss) from ordinary activities after tax attributable to members (*item 2.2*)	down	88%	to	(1,817)
Net (loss) for the period attributable to members *(item 2.3)*	down	88%	to	(1,817)

Dividends *(item 2.4)*	Amount per security	Franked amount per security
Interim dividend	Nil	Nil
Final dividend	Nil	Nil
Previous corresponding period	Nil	Nil
Record date for determining entitlements to the dividend *(item 2.5)*	Not Applicable	

Brief explanation of any of the figures reported above necessary to enable the figures to be understood *(item 2.6)*:
Refer attached Financial Report for the Half Year ended 31 December 2005

3. Net tangible assets per security *(item 3)*

	Current period	Previous corresponding period(31December 2004)
Net tangible asset backing per ordinary security	(2.0) cents	2.8 cents

4. Details of entities over which control has been gained or lost during the period: *(item 4)*

Control gained over entities

Name of entities *(item 4.1)*	Not Applicable
Date(s) of gain of control *(item 4.2)*	Not Applicable
Contribution to consolidated profit (loss) from ordinary activities after tax by the controlled entities since the date(s) in the current period on which control was acquired *(item 4.3)*	$ Not Applicable
Profit (loss) from ordinary activities after tax of the controlled entities for the whole of the previous corresponding period *(item 4.3)*	$ Not Applicable

Loss of control of entities

Name of entities *(item 4.1)*	Not Applicable
Date(s) of loss of control *(item 4.2)*	Not Applicable
Contribution to consolidated profit (loss) from ordinary activities after tax by the controlled entities to the date(s) in the current period when control was lost *(item 4.3)*.	$ Not Applicable
Profit (loss) from ordinary activities after tax of the controlled entities for the whole of the previous corresponding period *(item 4.3)*	$ Not Applicable

5. Dividends *(item 5)*

	Date of payment	Total amount of dividend
Interim dividend – year ended 30 June 2005	N/A	$ Nil
Final dividend – year ended 30 June 2004	N/A	$ Nil

Amount per security

		Amount per security	Franked amount per security at % tax	Amount per security of foreign sourced dividend
Total dividend:	Current year	Nil ¢	Nil ¢	Nil ¢
	Previous year	Nil ¢	Nil ¢	Nil ¢

Total dividend on all securities

	Current period $A'000	Previous corresponding Period - $A'000
Ordinary securities *(each class separately)*	Nil	Nil
Preference securities *(each class separately)*	Nil	Nil
Other equity instruments *(each class separately)*	Nil	Nil
Total	Nil	Nil

6. Details of dividend or distribution reinvestment plans in operation are described below *(item 6)*:

Not applicable

The last date(s) for receipt of election notices for participation in the dividend or distribution reinvestment plan	Not applicable

7. Details of associates and joint venture entities *(item 7)*

Name of associate or joint venture entity	%Securities held
Global Merchandising Management Ltd	50%

Aggregate share of profits (losses) of associates and joint venture entities

Group's share of associates' and joint venture entities':	2005 $	2004 $
Profit (loss) from ordinary activities before tax	Nil	Nil
Income tax on ordinary activities	Nil	Nil
Net profit (loss) from ordinary activities after tax	Nil	Nil
Adjustments		
Share of net profit (loss) of associates and joint venture entities	Nil	Nil

8. The financial information provided in the Appendix 4D is based on the half year condensed financial report (attached), which has been prepared in accordance with Australian accounting standards.

9. Independent review of the financial report *(item 9)*

The financial report has been independently reviewed. The financial report is not subject to a qualified independent review statement.

10. Matters relating to a qualified independent review statement

A description of the dispute or qualification in respect of the independent review of the half-year financial report is provided below *(item 17)*

Refer to the attached independent review report