



**AFT CORPORATION LTD  
AND CONTROLLED ENTITIES**

**ABN 33 004 701 062**

**INTERIM FINANCIAL REPORT**

**30 JUNE 2008**

**AFT CORPORATION LTD  
AND CONTROLLED ENTITIES  
ABN 33 004 701 062**

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**AFT CORPORATION LTD  
AND CONTROLLED ENTITIES  
ABN 33 004 701 062**

**CORPORATE INFORMATION**

**Directors:** Stone Wang – Executive Director  
Ray Seeto – Executive  
Neil Bourne – Non Executive

**Secretary:** Maurice Watson

**Registered Office:** Level 6, 333 George Street,  
Sydney, New South Wales  
Telephone: (02) 9299 2570  
Facsimile: (02) 9299 2571

**Auditors:** Grant Thornton  
Level 1, 10 Kings Park Road,  
West Perth, Western Australia

**ASX Home Branch:** Australian Securities Commission  
2 The Esplanade,  
Perth, Western Australia

**Bankers:** ANZ Banking Group Limited  
Cnr King & George Streets  
Sydney, New South Wales

**Share Registry:** Computershare  
Level 2, 34 St Georges Terrace,  
Perth, Western Australia  
Telephone: (08) 9323 2000  
Facsimile: (08) 9323 2033

**Solicitors:** Patterson Houen & Commins  
Level 26, Northpoint, 100 Miller Street,  
North Sydney, New South Wales

Piper Alderman  
Level 23, Governor Macquarie Tower  
1 Farrer Place, Sydney New South Wales

**AFT CORPORATION LTD  
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ABN 33 004 701 062**

**DIRECTORS' REPORT  
FOR THE HALF-YEAR ENDED 30 JUNE 2008**

The Board of Directors of AFT Corporation Ltd has pleasure in submitting its report in respect of the half-year ended 30 June 2008.

**DIRECTORS**

The names of the Directors in office during or since the end of the half-year are:

**Name**

Stone Wang  
*Executive*

Ray Seeto  
*Executive*

Neil Bourne  
*Non-Executive*

All directors held office from the start of the half-year to the date of this report.

**PRINCIPAL ACTIVITY**

The principal activity of the consolidated entity during the half-year was the marketing of Microgenix air purification system

**RESULTS**

The result for the half-year ended 30 June 2008 after income tax is a loss of \$239,274 (2007 loss: \$5,254,275).

**REVIEW OF OPERATIONS**

**Prior Events**

In the latter half of the year ending December 2007, AFT raised \$1.296 million in new capital and used these funds to finalise restructuring the company, to put its activities in Microgenix air purification onto a sustainable commercial basis and to prepare the company to develop and investigate new activities in environmental technologies, including environmentally-friendly building products.

**AFT CORPORATION LTD  
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ABN 33 004 701 062**

**DIRECTORS' REPORT  
FOR THE HALF-YEAR ENDED 30 JUNE 2008**

**Current Operations**

In February and March 2008, the company accomplished the fund raising program that a further \$2.759 million in new capital to provide the investment capital to develop new business activities in three areas: environmental technologies, environmentally-friendly building products and a potential joint-venture in a logistics operation. Each of these activities is grounded on exploiting key differences between the sophisticated Australian domestic market and the rapidly developing markets in China and Asia.

AFT now has small operational teams both in Guangzhou city in the People's Republic of China and in Sydney to undertake the new business development activities that were described by our CEO & Chairman Mr. Stone Wang in his presentation to the Annual General Meeting that was released to the market on the 17 March 2008. Progress is being made in each of these areas and we look forward to being able to provide more substantive information when the results become more tangible.

**Cash-flow**

Costs are being tightly controlled and the company has adequate cash-flows to fund current operations and additional fund will be raising when there is a need.

**AUDITOR'S INDEPENDENCE DECLARATION**

The auditor's independence declaration is included after this Directors' Report and forms part of the Directors' Report for the half-year ended 30 June 2008.

This report has been made in accordance with a resolution of Directors.



**Stone Wang  
Director**

SYDNEY, NSW  
22 August 2008

Grant Thornton (WA) Partnership  
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## AUDITOR'S INDEPENDENCE DECLARATION

### TO THE DIRECTORS OF AFT CORPORATION LIMITED

In accordance with the requirements of section 307C of the *Corporations Act 2001*, as lead auditor for the review of AFT Corporation Limited for the half-year ended 30 June 2008, I declare that, to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the review; and
- (b) no contraventions of any applicable code of professional conduct in relation to the review.

*Grant Thornton (WA) Partnership*

GRANT THORNTON (WA) PARTNERHSIP  
Chartered Accountants



P.W. WARR  
Partner

Perth, 22 August 2008

**AFT CORPORATION LTD  
AND CONTROLLED ENTITIES  
ABN 33 004 701 062**

**INTERIM INCOME STATEMENT  
FOR THE SIX MONTHS ENDED 30 JUNE 2008**

		<b>Consolidated</b>	
		<b>30 June 2008</b>	<b>30 June 2007</b>
	<b>Notes</b>	<b>\$</b>	<b>\$</b>
Revenue	3	-	-
Cost of sales		-	(183,432)
<b>Gross loss</b>		-	(183,432)
Other income	3	216,090	1,391,132
Other expenses	3	(860,472)	(5,746,908)
Finance costs		(2,537)	-
<b>Loss before income tax</b>		(646,919)	(4,539,208)
Income tax expense		-	-
<b>Loss from continuing operations</b>		(646,919)	(4,539,208)
<b>Profit/(loss) from discontinued operations</b>	3	407,645	(715,067)
<b>Net (loss) for the period attributable to members of the parent entity</b>		(239,274)	(5,254,275)
<b>Loss per share</b>			
- Basic and diluted (cents per share)		(0.00)	(0.50)

**The accompanying notes form an integral part of this interim income statement.**

**AFT CORPORATION LTD  
AND CONTROLLED ENTITIES  
ABN 33 004 701 062**

**INTERIM BALANCE SHEET  
AS AT 30 JUNE 2008**

	Notes	<b>Consolidated</b>	
		<b>at 30 June 2008</b>	<b>at 31 December 2007</b>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		2,903,242	887,050
Other current receivables		32,113	40,625
Prepayments		15,221	-
		<hr/>	<hr/>
<b>TOTAL CURRENT ASSETS</b>		<b>2,950,576</b>	<b>927,675</b>
		<hr/>	<hr/>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment		86,952	-
Other financial assets		-	2
Intangible assets		439,354	471,455
		<hr/>	<hr/>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>526,306</b>	<b>471,457</b>
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>		<b>3,476,882</b>	<b>1,358,507</b>
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		401,575	383,245
		<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>		<b>401,575</b>	<b>383,245</b>
		<hr/>	<hr/>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings		44,479	-
		<hr/>	<hr/>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>44,479</b>	<b>-</b>
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		<b>446,054</b>	<b>342,620</b>
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>3,030,828</b>	<b>1,015,887</b>
		<hr/>	<hr/>
<b>EQUITY</b>			
Issued capital		102,900,037	100,140,152
Reserves		-	505,670
Accumulated losses		(99,869,209)	(99,629,935)
		<hr/>	<hr/>
<b>TOTAL EQUITY</b>		<b>3,030,828</b>	<b>1,015,887</b>
		<hr/>	<hr/>

**The accompanying notes form an integral part of this interim balance sheet.**



**AFT CORPORATION LTD  
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**INTERIM STATEMENT OF CHANGES IN EQUITY  
FOR THE SIX MONTHS ENDED 30 JUNE 2008**

	<b>Issued Capital \$</b>	<b>Accumulated losses \$</b>	<b>Foreign Currency Translation reserve \$</b>	<b>Employee Equity Settled benefits reserve \$</b>	<b>Total equity \$</b>
<b>CONSOLIDATED</b>					
<b>At 1 January 2008</b>	100,140,152	(99,629,935)	407,645	98,025	1,015,887
Net income & expense for the period recognised directly in equity	-	-	-	-	-
Loss for the period	-	(239,274)	-	-	(239,274)
Total income/expense for the period	-	(239,274)	-	-	(239,274)
Shares issued	2,924,100	-	-	-	2,924,100
Share issue costs	(164,215)	-	-	-	(164,215)
Realisation of foreign currency translation reserve on deregistration of foreign operations	-	-	(407,645)	-	(407,645)
Reversal of unvested employee equity benefits	-	-	-	(98,025)	(98,025)
<b>At 30 June 2008</b>	<u>102,900,037</u>	<u>(99,869,209)</u>	<u>-</u>	<u>-</u>	<u>3,030,828</u>

**The accompanying notes form an integral part of this  
interim statement of changes in equity.**

**AFT CORPORATION LTD  
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**INTERIM STATEMENT OF CHANGES IN EQUITY  
FOR THE SIX MONTHS ENDED 30 JUNE 2008**

	<b>Issued Capital \$</b>	<b>Accumulated losses \$</b>	<b>Foreign Currency Translation reserve \$</b>	<b>Employee Equity Settled benefits reserve \$</b>	<b>Total Equity \$</b>
<b>CONSOLIDATED</b>					
<b>At 1 January 2007</b>	98,151,039	(93,818,396)	459,255	-	4,791,898
Currency translation differences	-	-	(6,257)	-	(6,257)
Net income & expense for the period recognised directly in equity	-	-	(6,257)	-	(6,257)
Loss for the period	-	(5,254,275)	-	-	(5,254,275)
Total income/expense for the period	-	(5,254,275)	(6,257)	-	(5,260,532)
Additional capital	720,413	-	-	-	720,413
Share issue costs	(27,355)	-	-	-	(27,355)
Share based payments	-	-	-	60,956	60,956
<b>At 30 June 2007</b>	<u>98,844,097</u>	<u>(99,960,149)</u>	<u>452,998</u>	<u>60,956</u>	<u>285,381</u>

**The accompanying notes form an integral part of this  
interim statement of changes in equity.**

**AFT CORPORATION LTD  
AND CONTROLLED ENTITIES  
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**INTERIM CASH FLOW STATEMENT  
FOR THE SIX MONTHS ENDED 30 JUNE 2008**

	<b>Consolidated</b>	
	<b>30 June 2008</b>	<b>30 June 2007</b>
	\$	\$
<b>Cash flows from operating activities</b>		
Receipts and (increase)/decrease in receivables	41,671	611,754
Payments and decrease in payables	(945,736)	(1,102,906)
Interest received	69,684	9,818
Interest paid	(2,537)	(747)
	<hr/>	<hr/>
<b>Net cash used in operating activities</b>	<b>(836,918)</b>	<b>(482,081)</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(33,480)	-
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(33,480)</b>	<b>-</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Proceeds from issue of shares	2,759,885	493,058
Proceeds from borrowings	126,705	-
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>2,886,590</b>	<b>493,058</b>
	<hr/>	<hr/>
Net increase in cash and cash equivalents	2,016,192	10,977
Cash and cash equivalents at beginning of period	887,050	574,650
Effect of exchange rates on cash holdings in foreign currencies	-	(18,476)
	<hr/>	<hr/>
<b>Cash and cash equivalents at end of period</b>	<b>2,903,242</b>	<b>567,151</b>
	<hr/> <hr/>	<hr/> <hr/>

**The accompanying notes form an integral part of this interim cash flow statement.**

**AFT CORPORATION LTD  
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ABN 33 004 701 062**

**NOTES TO THE CONDENSED FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 30 JUNE 2008**

**1. CORPORATE INFORMATION**

The financial report of AFT Corporation Ltd (“the Company”) for the half-year ended 30 June 2008 was authorised for issue in accordance with a resolution of the directors on 31 August 2008. AFT Corporation Ltd is a company incorporated in Australia and limited by shares, which are publicly traded on the Australian Securities Exchange.

The principal activity of the Company is discussed in the Directors’ Report.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This half-year financial report does not include all notes of the type normally included within the annual financial report and therefore cannot be expected to provide as full an understanding of the financial performance, financial position and cash flows of the consolidated entity as the full financial report. Accordingly, it is recommended that this report is to be read in conjunction with the annual financial report of AFT Corporation Ltd and its controlled entities for the year ended 31 December 2007 and any public announcements made by the Company during the interim reporting period in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

The accounting policies have been consistently applied by the entities in the consolidated group and are consistent with those of the previous financial year and corresponding interim reporting period.

**(a) Basis of preparation**

The half-year consolidated financial statements are a general-purpose financial report, which has been prepared in accordance with the requirements of the *Corporations Act 2001*, Accounting Standards, AASB 134 *Interim Financial Reporting* and Australian Accounting Interpretation and other authoritative pronouncements of the Australian Accounting Standards Board. The half-year financial report has been prepared on an accrual basis and is based on historical cost modified by revaluation of selected non-current assets, financial assets and financial liabilities for which the fair value basis of accounting has been applied.

This financial report is presented in Australian dollars.

For the purpose of preparing the half-year financial report, the half-year has been treated as a discrete reporting period.

**(b) Significant accounting policies**

The accounting policies adopted are consistent with those disclosed in the annual financial report for the year ended 31 December 2007 which are in accordance with accounting standards in place at that date. The adoption of new and amending standards and interpretations mandatory for annual periods beginning on or after 1 January 2008 did not result in any significant changes to the accounting policies that were in place at 31 December 2007.

**AFT CORPORATION LTD  
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**NOTES TO THE CONDENSED FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 30 JUNE 2008**

**(c) Basis of consolidation**

The half-year consolidated financial statements comprise the financial statements of AFT Corporation Ltd and its subsidiaries as at 30 June 2008 (“the Group”).

**3. REVENUE AND EXPENSES**

**Specific items**

Profit before income tax expense includes the following revenues and expenses whose disclosure is relevant in explaining the performance for the interim period:

	<b>Consolidated</b>	
	<b>30 June 2008</b>	<b>30 June 2007</b>
	\$	\$
<b><i>Other income</i></b>		
Interest received	69,685	9,835
Reversal of unvested employee equity benefits	98,025	-
Licence fee	-	425,000
EMDG payment – grant	46,947	141,274
	<u>          </u>	<u>          </u>
<b><i>Expenses</i></b>		
Amortisation	15,150	235,000
Impairment of intellectual property	14,496	4,309,000
Legal settlement	-	280,000
Consulting fees	308,808	30,838
	<u>          </u>	<u>          </u>
Realisation of foreign currency translation reserve on deregistration of foreign subsidiary	407,645	-
	<u>          </u>	<u>          </u>

The deregistration of the foreign subsidiaries, Microgenix Technologies Ltd and Microgenix Global Plc in the UK resulted in a foreign exchange gain of \$407,645.

**AFT CORPORATION LTD  
AND CONTROLLED ENTITIES  
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**NOTES TO THE CONDENSED FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 30 JUNE 2008**

**4. ACQUISITIONS AND DISPOSAL OF SUBSIDIARIES**

	Percentage owned	
	2008	2007
	%	%
<b>Parent entity</b>		
AFT Corporation Ltd		
<b>Subsidiaries</b>		
Microgenix Australasia Pty Limited	100	100
Microgenix Technologies Limited, UK	-	100
Microgenix Global Plc, UK	-	100
OCTIP Ltd	50	50
Artemis Buildings Systems Pty Ltd	100	-

During the period, the UK-based operations, namely Microgenix Technologies Limited and Microgenix Global Plc, were de-registered. The de-registration resulted in a realised foreign exchange gain of \$407,645.

On 1 April 2008, Artemis Buildings Systems Pty Ltd was registered with the parent entity owning 100% of the issued share capital.

**5. SEGMENT INFORMATION**

Primary reporting – Geographic segments.

**Segment revenues**

	External revenue		Other		Total	
	2008	2007	2008	2007	2008	2007
	\$	\$	\$	\$	\$	\$
Australia	-	-	-	-	-	-
Europe	-	-	-	-	-	-
					-----	-----
Total of all segments					-	-
Eliminations					-	-
					-----	-----
Consolidated					-----	-----

**AFT CORPORATION LTD  
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ABN 33 004 701 062**

**NOTES TO THE CONDENSED FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 30 JUNE 2008**

**Segment results**

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Australia	(239,274)	(1,035,871)
Europe	-	(4,218,403)
	<hr/>	<hr/>
Loss before income tax expense	(239,274)	(5,254,275)
Eliminations	-	-
Income tax expense	-	-
	<hr/>	<hr/>
Net loss	<u>(239,274)</u>	<u>(5,254,275)</u>

**6. CONTINGENT LIABILITIES**

There were two contingent liability matters referred in the annual report for 31 December 2007 and at that the date of this signing the accounts there has been no change in these two matters.

**7. RELATED PARTY TRANSACTIONS**

During the period, Mr Robert Greenfield was paid a termination benefit of \$50,000. In addition the following transactions occurred with Director related entities. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

**Consolidated**

<b>Director – Related Entities</b>	<b>30 June 2008</b>	<b>30 June 2007</b>
	<b>\$</b>	<b>\$</b>
LA Rochelle International (HK) Ltd, a company of which Mr Robert Greenfield is a director and over which he has significant influence:		
- Consultancy services	137,000	30,000
Icatha Financial of which Neil Bourne is the owner and over which he has significant influence:		
- Consulting services	60,000	5,000
First Canton Consultants (Aust) Pty Ltd, a company of which Mr R Seeto is a director and over which he has significant influence:		
- Consulting services	60,000	-

**AFT CORPORATION LTD  
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**NOTES TO THE CONDENSED FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 30 JUNE 2008**

**8. SUBSEQUENT EVENTS**

After the reporting date, the Company entered into a two (2) year rental lease agreement for its new office premises beginning 1 August 2008 with a commitment for the first year of \$33,000 annual rent.

Since the date of the balance sheet, a loan of \$126,705 from Mr. Stone Wang has been converted to 126,702,670 ordinary shares on 8 July 2008.

Under the Long Term Incentive agreements with Mr. Stone Wang and Mr Ray Seeto, the Board has approved the issue of 360,000,000 and 105,000,000 ordinary shares respectively which are to be financed by way of a non interest bearing loan from the Company. These shares have not been issued at the date of signing of the accounts.



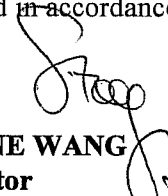
**AFT CORPORATION LTD  
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**DIRECTORS' DECLARATION**

In the opinion of the directors of AFT Corporation Ltd:

1. the financial statements and notes as set out on pages 7 to 16:
  - (a) comply with Accounting Standard AASB 134: Interim Financial Reporting and the Corporations Regulations; and
  - (b) give a true and fair view of the economic entity's financial position as at 30 June 2008 and its performance for the half-year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors.



**STONE WANG**  
**Director**

Dated this 22nd day of August 2008

**INDEPENDENT AUDITOR'S REVIEW REPORT  
TO THE MEMBERS OF AFT CORPORATION LIMITED AND CONTROLLED  
ENTITIES**

**Report on the half-year financial report**

We have reviewed the accompanying half-year financial report of AFT Corporation Limited (the company) and consolidated entity, which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the half-year ended on that date, a statement of accounting policies, other selected explanatory notes and the directors' declaration set out on page 7 to 17. The consolidated entity comprises both the Company and the entities it controlled at the half-year's end or from time to time during that half-year.

**Directors' responsibility for the half-year financial report**

The directors of the company are responsible for the preparation and fair presentation of the half-year financial report in accordance with Australian Accounting Standards including the Australian Accounting Interpretations and the Corporations Act 2001. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the half-year financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's responsibility**

Our responsibility is to express a conclusion on the consolidated half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagement ASRE 2410: Review of an Interim Financial Report Performed by the Independent Auditor of the Entity, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the Corporations Act 2001 including giving a true and fair view of the consolidated entity's financial position as at 30 June 2008 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134: Interim Financial Reporting and the Corporations Regulations 2001. As the auditor of AFT Corporation Limited, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Independence**

In conducting our review, we complied with the independence requirements of the Corporations Act 2001.

### **Conclusion**

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of AFT Corporation Limited is not in accordance with the Corporations Act 2001, including:

- (a) giving a true and fair view of the consolidated entity's financial position as at 30 June 2008 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134: Interim Financial Reporting and Corporations Regulations 2001.

*Grant Thornton (WA) Partnership*

**GRANT THORNTON (WA) PARTNERHSIP**  
Chartered Accountants

*P. Warr.*

**P.W. WARR**  
Partner

Perth, 22 August 2008