

The National Justice Project

ABN 23 609 620 028

Financial Report

For the Year Ended 30 June 2025

The National Justice Project

ABN 23 609 620 028

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For the Year Ended 30 June 2025

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Directors' Report

30 June 2025

The directors present their report on The National Justice Project for the financial year ended 30 June 2025.

Information on directors

The names of each person who has been a director during the year and to the date of this report are:

Larissa Behrendt

Experience and expertise

Distinguished Professor Larissa Behrendt AO is a Eualayai/Gamillaroi woman and Laureate Fellow at the Jumbunna Institute of Indigenous Education and Research at the University of Technology, Sydney. She is a graduate of the UNSW Law School and has a Masters and SJD from Harvard Law School. She is a Fellow of the Academy of Social Sciences in Australia, a Fellow of the Australian Academy of Humanities and a Founding Fellow of the Australian Academy of Law. She has published numerous textbooks on Indigenous legal issues.

Larissa won the 2002 David Unaipon Award and a 2005 Commonwealth Writer's Prize for her novel Home. Her second novel, Legacy, won a Victorian Premiers Literary Award. Her most recent novel, After Story (2021, UQP) won the 2022 Voss Literary prize. Larissa is an award-winning filmmaker. She won the 2018 Australian Directors Guild Award for best Direction of a Documentary Film for After the Apology and the 2020 AACTA for Best Direction in Factual Television for her documentary, Maralinga Tjarutja. She is Chair of the National Library of Australia, a trustee of the Australian Museum, Chair of the Murrup Foundation, a Council Member of Creative Australia, a board member of Sydney Dance Company and a Chair of the National Justice Project. She is a former Chair and Board Member of the Bangarra Dance Theatre and has previously held board positions on the Museum of Contemporary Art, Sydney Festival, Sydney Writers Festival and the Sydney Community Fund. With Lindon Coombes, Larissa co-authored the Do Better report for the Collingwood Football Club. She chaired the 2011 review of Indigenous Higher Education and was a member of the University Accord Panel in 2023. Larissa was awarded the 2009 NAIDOC Person of the Year award and 2011 NSW Australian of the Year. She was awarded an Order of Australia in 2020 for her work in Indigenous education, the law and the arts. Larissa received the Human Rights Medal 2021 from the Australian Human Rights Commission. She is the host of Speaking Out on ABC Radio. Larissa is a Native Title holder and a member of the Yuwaalaraay Euahlayi Aboriginal Corporation RNTBC as well as a member of the Metropolitan Aboriginal Land Council.

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Directors' Report

30 June 2025

Information on directors (continued)

George Benjamin Newhouse

Experience and expertise

George is well known for fighting for justice for vulnerable Australians, including the mentally ill, LGBTI Australians, survivors of domestic violence, immigrants, prisoners, asylum seekers, youth detainees, and Aboriginal Australians.

In 2006 he secured a legal victory for Vivian Solon, who was illegally deported from Australia to the Philippines and for Cornelia Rau who was wrongfully detained in an Australian detention centre for 10 months.

As an advocate for Aboriginal rights, George has contested government and corporate actions against Aboriginal communities. He is experienced in coronial legal practice and has appeared in many coronial inquests into Aboriginal and asylum seeker deaths in custody.

George is committed to improving access to justice for the most vulnerable in Australia and in neighbouring countries. He is active in projects that make it easier for Aboriginal litigants to exercise their rights and that help stamp out racism. George is an Adjunct Professor of Law at Macquarie University.

Duncan Fine

Experience and expertise

Duncan has been a lawyer for over 30 years working in commercial litigation for one of Australia's largest law firms but also working on Aboriginal Land Claims in the Northern Territory and for the Aboriginal Legal Service. Duncan is also a graduate of NIDA's Directing Course and has worked in theatre, film and television. He has also worked as a social commentator and has been a regular columnist for Fairfax/Nine newspapers.

Steven Castan

Experience and expertise

Steven is the current Chair of the National Justice Project. Steven was an experienced Barrister of 13 years and has returned to practice as Solicitor based in Melbourne, Victoria. Steven primarily practises in the area of Human Rights and Social Justice Law, as well as commercial and intellectual property law. He has appeared in Coronial Inquests in relation to Aboriginal deaths in Custody and Asylum seeker detainees in detention centres. He is known for utilising his legal and negotiation skills to fight for justice for vulnerable Australians, including the mentally ill, LGBTI Australians, survivors of domestic violence, immigrants, prisoners, asylum seekers, youth detainees, and Aboriginal Australians. Steven is a sessional lecturer at Monash University in Human Rights & Social Justice Law. Steven is the chair of Habitat Restoration Fund an environmental charity based in Melbourne, Victoria.

Michael Dante Mori

Experience and expertise

Dan is an American lawyer who attained the rank of lieutenant colonel in the United States Marine Corps and was the military lawyer for Australian Guantanamo Bay detainee David Hicks. Dan currently works for Shine Lawyers in the Class Action department. Additionally, Dan is a sessional lecturer at Monash University in International Humanitarian Law and Terrorism.

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Directors' Report

30 June 2025

Information on directors (continued)

Karen Iles (Robinson)

Experience and expertise

LLB (Law) | Grad Cert Applied Law (Dispute Resolution) | Grad Dip Legal Practice
| BA (Women's Studies) | Graduate Australian Institute Company Directors

Karen Iles is the Founder and Principal Solicitor of Violet Co Legal & Consulting, a Nationally Accredited Mediator and Non-Executive Director. Karen is a Dharug Aboriginal woman.

In 2023 Karen was awarded Private Practitioner of the Year by the Women Lawyers Association of NSW. In 2022 Karen was awarded the inaugural NSW Law Society Pro Bono Service Award (2022) in recognition of her outstanding service to the NSW Legal Profession and the Community.

Karen holds a number of current Non-Executive Director board roles - OurWatch, First Australians Capital and Deadly Hearts Ltd. She is the General Editor of the First Nations Law Bulletin, LexisNexis.

She was appointed to the Australian Law Reform Commission's Expert Advisory Group Inquiry into Justice System Responses to Sexual Violence and the Australian Catholic Safeguarding panel in 2022 to review claims of sexual assault within the Catholic Church institutions. Karen is a current appointee to the NSW Law Society Employment Law Committee.

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activities of The National Justice Project during the financial year are focused on

- advancing human rights through advocacy and litigation
- advancing the education of the community with respect to the law, their rights and responsibilities
- fundraising to support The National Justice Project's mission.

The National Justice Project is cognisant of the need to preserve every available dollar for its purposes and has limited the direct costs of its fundraising initiatives. The costs associated with development of the firm's marketing materials have largely been donated by our Partners to whom we are ever grateful.

No significant changes in the nature of the Company's activity occurred during the financial year.

How principal activities assisted in achieving the objectives

Our activities assisted vulnerable individuals in prison and detention obtain proper health care, justice and accountability. We assisted the families of individuals who died in detention or prison to deal with the Coroner or participate in the coronial process and we assisted Aboriginal Australians obtain better health outcomes by fighting against discrimination in the health system.

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Directors' Report

30 June 2025

Members' guarantee

The National Justice Project is a company limited by guarantee. In the event of, and for the purpose of winding up of the Company, the amount capable of being called up from each member in the year prior to the winding up, is limited to \$20.

At 30 June 2025 the collective liability of members was \$60 (2024: \$60).

Meetings of directors

During the financial year, three (3) meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Larissa Behrendt	3	3
George Benjamin Newhouse	3	3
Duncan Fine	3	3
Steven Castan	3	3
Michael Dante Mori	3	3
Karen Iles (Robinson)	3	3

Auditor's independence declaration

The lead auditor's independence declaration for the year ended 30 June 2025 has been received and can be found on page 5 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director: *Larissa Behrendt*
Larissa Behrendt

Dated 12 November 2025

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

To the directors of The National Justice Project

As lead auditor of the audit of The National Justice Project for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements of *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

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In.Corp Audit & Assurance Pty Ltd



Daniel Dalla
Director

Sydney, 12 November 2025

The National Justice Project

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Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
Revenue	4	3,093,810	3,408,614
Other income	4	151,550	100,699
Employee benefits expense		(1,773,095)	(2,126,402)
Client disbursements		(173,029)	(75,392)
Depreciation and amortisation expense		(80,795)	(1,499)
Insurance expenses		(22,438)	(23,420)
IT expenses		(59,728)	(47,362)
Project expenses		(281,907)	(11,894)
Other expenses		(206,337)	(243,786)
Surplus before income tax		648,031	979,558
Income tax expense		-	-
Surplus for the year		648,031	979,558
Other comprehensive income, net of income tax		-	-
Total comprehensive income for the year		648,031	979,558

The accompanying notes form part of these financial statements.

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Statement of Financial Position

As At 30 June 2025

		2025	2024
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	1,112,105	705,590
Trade and other receivables	6	109,434	55,759
Financial assets	7	4,225,751	3,775,758
TOTAL CURRENT ASSETS		<u>5,447,290</u>	<u>4,537,107</u>
NON-CURRENT ASSETS			
Plant and equipment		14,522	6,004
Intangible assets	8	346,722	122,308
TOTAL NON-CURRENT ASSETS		<u>361,244</u>	<u>128,312</u>
TOTAL ASSETS		<u>5,808,534</u>	<u>4,665,419</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	170,346	39,701
Employee entitlements	11	165,582	136,358
Deferred revenue	10	818,068	493,678
TOTAL CURRENT LIABILITIES		<u>1,153,996</u>	<u>669,737</u>
NON-CURRENT LIABILITIES			
Employee entitlements	11	68,413	57,588
TOTAL NON-CURRENT LIABILITIES		<u>68,413</u>	<u>57,588</u>
TOTAL LIABILITIES		<u>1,222,409</u>	<u>727,325</u>
NET ASSETS		<u>4,586,125</u>	<u>3,938,094</u>
EQUITY			
Retained surplus		4,586,125	3,938,094
TOTAL EQUITY		<u>4,586,125</u>	<u>3,938,094</u>

The accompanying notes form part of these financial statements.

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Statement of Changes in Equity

For the Year Ended 30 June 2025

2025

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2024	3,938,094	3,938,094
Surplus for the year	648,031	648,031
Balance at 30 June 2025	4,586,125	4,586,125

2024

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2023	2,958,536	2,958,536
Surplus for the year	979,558	979,558
Balance at 30 June 2024	3,938,094	3,938,094

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Statement of Cash Flows
For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from grants and other revenue		3,344,855	3,359,461
Payments to suppliers and employees		(2,325,528)	(2,569,179)
Interest received		150,908	100,699
Interest paid		-	(157)
Net cash provided by operating activities	17	1,170,235	890,824
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payment for intangible asset		(302,431)	(122,308)
Purchase of plant and equipment		(11,296)	(7,502)
Purchase of financial assets		(449,993)	(1,069,017)
Net cash used in investing activities		(763,720)	(1,198,827)
Net increase/(decrease) in cash and cash equivalents held		406,515	(308,003)
Cash and cash equivalents at beginning of year		705,590	1,013,593
Cash and cash equivalents at end of financial year	5	1,112,105	705,590

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Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial report covers The National Justice Project as an individual entity. The National Justice Project is a public Company limited by guarantee, incorporated and domiciled in Australia.

The functional and presentation currency of The National Justice Project is Australian dollars.

The financial report was authorised for issue by the Directors on 12 November 2025.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

2 Material Accounting Policy Information

(a) Revenue and other income

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information (continued)

(a) Revenue and other income (continued)

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The National Justice Project receives non-reciprocal contributions of assets from various organisations for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of surplus or deficit and other comprehensive income.

Interest revenue

Interest is recognised using the effective interest method.

Rendering of services

Revenue in relation to rendering of services is recognised dependent on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

Donations

Revenue arising from donations is recognised when control is obtained as it is impossible for the Company to reliably measure these prior to this time. For example, cash donations are recognised when banked and other donations are recognised when title transfers to the Company.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information (continued)

(b) Income tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Financial instruments

Financial assets

Amortised cost

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Financial liabilities

The financial liabilities of the Company comprise trade payables and other payables.

(d) Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 30 June 2025, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - revenue recognition - long term contracts

The Company undertakes long term contracts which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of future costs of completing the contract and the expected outcome of the contract. The assumptions are based on the information available to management at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

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Notes to the Financial Statements
For the Year Ended 30 June 2025

4 Revenue and Other Income

	2025	2024
	\$	\$
Revenue from contracts with customers (AASB 15)		
- Donations received	1,683,193	2,498,867
- Grants received	675,185	712,709
- Client fees	735,432	183,677
- Consulting fees	-	13,361
	3,093,810	3,408,614

	2025	2024
	\$	\$
Other Income		
- Interest income	150,908	94,699
- Other revenue	642	6,000
	151,550	100,699
	3,245,360	3,509,313

5 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank		
	1,112,105	705,590
	1,112,105	705,590

6 Trade and Other Receivables

	2025	2024
	\$	\$
CURRENT		
Trade receivables	120,797	67,122
Allowance for doubtful debts	(11,363)	(11,363)
	109,434	55,759

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Notes to the Financial Statements
For the Year Ended 30 June 2025

7 Financial Assets

	2025	2024
	\$	\$
CURRENT		
Term deposits	4,225,751	3,775,758
	4,225,751	3,775,758

Medium-term investment represents a Term Deposit with St George Bank. This medium-term investment earns interest at 4.00% (2024: 4.05% p.a.) and matures more than three (3) months after year end.

8 Intangible Assets

	2025	2024
	\$	\$
Platform and Call it Out App		
Cost	424,739	122,308
Accumulated amortisation	(78,017)	-
	346,722	122,308

Movements in carrying amounts of intangible assets

	Platform and Call it Out App	Total
	\$	\$
Year ended 30 June 2025		
Balance at the beginning of the year	122,308	122,308
Additions	302,431	302,431
Amortisation	(78,017)	(78,017)
Closing value at 30 June 2025	346,722	346,722

	Platform and Call it Out App	Total
	\$	\$
Year ended 30 June 2024		
Balance at the beginning of the year	-	-
Additions	122,308	122,308
Closing value at 30 June 2024	122,308	122,308

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Notes to the Financial Statements
For the Year Ended 30 June 2025

9 Trade and Other Payables

	2025	2024
	\$	\$
CURRENT		
Trade payables	38,384	16,712
Other payables	131,962	22,989
	170,346	39,701

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

10 Deferred Revenue

	2025	2024
	\$	\$
CURRENT		
Grants received in advance	818,068	493,678
	818,068	493,678

11 Employee Entitlements

	2025	2024
	\$	\$
CURRENT		
Annual leave	165,582	136,358
	165,582	136,358
	2025	2024
	\$	\$
NON-CURRENT		
Long service leave	68,413	57,588
	68,413	57,588

12 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$20 each towards meeting any outstanding obligations of the Company. At 30 June 2025 the number of members was 3 (2024: 3).

13 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$216,031 (2024: \$163,313).

Notes to the Financial Statements

For the Year Ended 30 June 2025

14 Auditors' Remuneration

The remuneration paid to the auditors of the Company is \$6,150 (2024: \$6,550).

15 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2025 (30 June 2024: None).

16 Related Parties

(a) The Company's main related parties are as follows:

Key management personnel - refer to Note 13.

(b) Transactions with related parties

There were no other related party transactions occurred during the year ended 30 June 2025 (2024: Nil).

17 Cash Flow Information

Reconciliation of surplus for the year to cashflows from operating activities

Reconciliation of surplus to net cash provided by operating activities:

	2025	2024
	\$	\$
Surplus for the year	648,031	979,558
Cash flows excluded from surplus attributable to operating activities		
Non-cash flows in surplus:		
- amortisation	78,017	-
- depreciation	2,778	1,499
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(53,675)	(49,153)
- increase/(decrease) in trade and other payables	130,645	(56,036)
- (increase)/decrease in income in advance	324,390	(73,257)
- increase/(decrease) in employee entitlements	40,049	88,213
Cashflows from operations	1,170,235	890,824

18 Events After the End of the Reporting Period

The financial report was authorised for issue on 12 November 2025 by the Board of Directors.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

The National Justice Project

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Notes to the Financial Statements

For the Year Ended 30 June 2025

19 Statutory Information

The registered office and principal place of business of the company is:

The National Justice Project
University of Technology Sydney
National Justice Project, CB01.17
15 Broadway
BROADWAY NSW 2007

The National Justice Project

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Directors' Declaration

In the directors' opinion:

1. the financial statements and notes, as set out on pages 6 to 17, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards; and
 - b. give a true and fair view of the financial position as at 30 June 2025 and of the performance for the year ended on that date of the Company.
2. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director *Larissa Behrendt*
Larissa Behrendt

Dated 12 November 2025

THE NATIONAL JUSTICE PROJECT INDEPENDENT AUDITOR'S REPORT

To the members of The National Justice Project

Opinion

We have audited the accompanying financial report of The National Justice Project ("the Company"), which comprises the statement of financial position as at 30 June 2025 and the statement of profit or loss and other comprehensive income, statement of cash flows and the statement of changes in equity for the year ended, and notes to the financial statements, including material accounting policy information and the Director's declaration.

In our opinion the financial report of the Company is in accordance with the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act), including:

- giving a true and fair view of the Company's financial position as at 30 June 2025 and of its performance for the year ended on that date; and
- complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-Profit Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report.

We are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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THE NATIONAL JUSTICE PROJECT

INDEPENDENT AUDITOR'S REPORT (continued)

Information Other than the Financial Report and Auditor's Report Thereon

The Directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work performed, we conclude that there is a material misstatement of this other information, we are required to report this fact. We have nothing to report in this regard.

Responsibilities of those Charged with Governance

The Directors of the Company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

In.Corp Audit & Assurance Pty Ltd



Daniel Dalla
Director

Sydney, 12 November 2025