

Teach Us Consent Global Limited

ABN 44 653 142 664

General Purpose Financial Report

For the year ended 30 June 2024

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Directors' Report

The Directors present their report together with the financial statements of Teach Us Consent Global Limited (the Company) for the financial year ended 30 June 2024 and the auditor's report thereon.

1. Directors

The Directors of the Company at any time during or since the end of the financial year are:

Adam Hegedus
Chanel Contos
Holly Rankin
James Contos
Mathew Hubner

2. Environmental regulation

The Company's operations are not subject to any significant environmental regulations under either Commonwealth or State legislation.

The Company monitors compliance with environmental regulations. The Company are not aware of any significant breaches during the period covered by their report.

3. Principal activities

The principal activities of the Company during course of the financial year were providing holistic consent education on Instagram and reached hundreds of thousands of people with our consent on respectful relationships.

- we worked towards criminalising stealthing, and were successful in South Australia and QLD; and
- we engaged with government to give youth perspective on policies and legislation.

There were no significant changes in the nature of the activities of the Company during the year.

4. Review of operations and results of those operations

Overview of the Company

These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year, the financial statements were special purpose financial statements prepared in accordance with Australian Accounting Standards.

There was no impact on the amounts recognised, measured and classified in the statements of financial position, financial performance and cash flows of the Company as a result of the change in basis of preparation.

Operating results

The profit of the Company after income tax is \$105,891 (2023: \$6,528). The Directors are satisfied with the performance and operations of the Company during the financial year.

5. Significant changes in the state of affairs

There were no significant changes in the state of affairs of the Company that occurred during the financial year under review.

6. Events subsequent to reporting date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors', to affect significantly the operations of the Company, the results of those operations, or the state of affairs of the Company, in future financial years.

Directors' Report

7. Likely developments

Information about likely developments in the operations of the Company and the expected results of those operations in future financial years has not been included in this report because disclosure of the information would be likely to result in unreasonable prejudice to the Company.

8. Indemnification and insurance of officers and auditors

Indemnifications

Since the end of the previous financial year, the Company has not indemnified or made a relevant agreement for indemnifying against a liability any person who is or has been an officer or auditor of the Company.

Insurance premiums

During the financial year the Company has paid premiums in respect of Directors' and officers' liability and legal expenses insurance contracts for the financial year ended 30 June 2024 and since the financial year, the Company has paid premiums in respect of such insurance contracts for the financial year ended 30 June 2024. Such insurance contracts insure against certain liability (subject to specific exclusions) persons who are or have been Directors' or executive officers' of the Company.

The Directors have not included details of the nature of the liabilities covered or the amount of the premiums paid in respect of the Directors' and officers' liability and legal expenses insurance contracts, as such disclosure is prohibited under the terms of the contract.

9. Proceedings on behalf of the Company

There are no current proceedings on behalf of the Company.

10. Lead auditor's independence declaration

The Lead auditor's independence declaration is set out on page 5 and forms part of the Directors' report for the financial year ended 30 June 2024.



Chanel Contos
Director

Dated at 8:30pm this 9th day of December 2024.

Teach Us Consent Global Limited

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Auditors Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Directors of Teach Us Consent Global Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and*
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



CROWE AUDIT AUSTRALIA



Gabriel Faponle
Audit Partner
Registered Company Auditor No. 513644

Dated at Dubbo on the 16th day of December 2024

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Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2024

		2024	2023
	Note	\$	\$
INCOME			
Revenue	2	254,807	14,643
TOTAL INCOME		254,807	14,643
Administration Expenses		(12,148)	(114)
Consulting and accounting		(3,000)	-
Employee Benefits Expenses		(108,853)	-
IT Expenses		(10,380)	-
Other expenses		(14,646)	(8,000)
PROFIT FROM OPERATIONS		105,780	6,528
Finance income	3	112	-
NET FINANCE INCOME		112	-
PROFIT FOR THE YEAR		105,891	6,528
Other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME		105,891	6,528

Statement of Financial Position

As at 30 June 2024

		2024	2023
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	286,641	31,442
Trade and other receivables	5	47,465	484
TOTAL CURRENT ASSETS		334,107	31,926
NON-CURRENT ASSETS			
Intangibles		1,600	1,600
TOTAL NON-CURRENT ASSETS		1,600	1,600
TOTAL ASSETS		335,707	33,526
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	61,556	-
Employee Benefits	7	6,690	-
Deferred revenue		128,044	-
TOTAL CURRENT LIABILITIES		196,290	-
TOTAL LIABILITIES		196,290	-
NET ASSETS		139,417	33,526
EQUITY			
Retained earnings		139,417	33,526
TOTAL EQUITY		139,417	33,526

Statement of Changes in Equity

For the year ended 30 June 2024

	Retained earnings	Total equity
	\$	\$
BALANCE AT 1 JULY 2022	26,997	26,997
COMPREHENSIVE INCOME		
Profit for the Year	6,528	6,528
TOTAL COMPREHENSIVE INCOME	6,528	6,528
BALANCE AT 30 JUNE 2023	33,526	33,526
COMPREHENSIVE INCOME		
Profit for the Year	105,891	105,891
TOTAL COMPREHENSIVE INCOME	105,891	105,891
BALANCE AT 30 JUNE 2024	139,417	139,417

Statement of Cash Flows

For the year ended 30 June 2024

	2024	2023
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipt from customers	344,323	14,643
Payments to suppliers and employees	(89,236)	(2,820)
Interest received	112	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	255,199	11,823
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for acquisition of intangible assets	-	-
NET CASH GENERATED USED IN INVESTING ACTIVITIES	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	255,199	11,823
Cash and cash equivalents at the beginning of the year	31,442	19,619
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	286,641	31,442
3		

Notes to the Financial Statements

For the year ended 30 June 2024

Note 1 Accounting Policies

REPORTING ENTITY

Teach Us Consent Global Limited (the 'Company') is limited by Guarantee, incorporated and domiciled in Australia. The Company's registered office is at VAUCLUSE NSW 2030.

The Company is a for-profit entity and is primarily involved in providing holistic consent education on Instagram and reached hundreds of thousands of people with our consent on respectful relationships.

- we worked towards criminalising stealthing, and were successful in South Australia and QLD; and
- we engaged with government to give youth perspective on policies and legislation.

BASIS OF PREPARATION

a) *Statement of compliance*

These financial statements are general purpose financial statements for distribution to the members and for the purpose of fulfilling the requirements of the Australian Charities and Not - for Profits Commission Act 2012. They have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures made by the Australian Accounting Standards Board and the Australian Charities and Not - for Profits Commission Act 2012.

These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year the financial statements were special purpose financial statements. There was no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Company as a result of the change in the basis of preparation.

These financial statements were authorised for issue by the Board of Directors as of the date of the Directors Declaration.

b) *Basis of measurement*

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes.

c) *Functional and presentation currency*

These financial statements are presented in Australian dollars, which is the Company's functional currency.

d) *Use of judgements and estimates*

In preparing these financial statements, management has made judgements and estimates that affect the application of the Company's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

i. **Judgement**

Information about judgements made in applying accounting policies that have the most significant effects on the amounts recognised in the financial statements is included in the following notes:

- revenue recognition: whether revenue is recognised over time or at a point in time.

ii. **Assumptions and estimate uncertainties**

Information about assumptions and estimation uncertainties at 30 June 2024 that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities in the next financial year is included in the following notes:

- measurement of ECL allowances for trade receivables and contract assets: determining loss rates;
- impairment test of intangible assets: key assumptions underlying recoverable amounts; and

Notes to the Financial Statements

For the year ended 30 June 2024

- recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources.

MATERIAL ACCOUNTING POLICIES

Changes in material accounting policies

Material accounting policy information

The Company also adopted *Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards (Amendments to AASB 1049, 1054 and 1060)* from 1 July 2023. Although the amendments did not result in any changes to the accounting policies themselves, they impacted the accounting policy information disclosed in the financial statements.

The amendments require the disclosure of 'material', rather than 'significant' accounting policies. The amendments also provide guidance on the application of materiality to disclosures of accounting policies, assisting entities to provide useful, entity-specific accounting policy information that users need to understand other information on the financial statements.

Summary of material accounting policies

Apart from the above, the Company has consistently applied the following accounting policies to all periods presented in these financial statements, except if mentioned otherwise.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the company is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

FINANCIAL INSTRUMENTS

a) *Recognition and initial measurement*

Trade receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

b) *Classification and subsequent measurement*

Financial assets

On initial recognition, a financial asset is classified as measured at amortised cost or FVTPL.

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Notes to the Financial Statements

For the year ended 30 June 2024

All financial assets not classified as measured at amortised cost as described above are measured at FVTPL. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets – Subsequent measurement and gains and losses

Financial assets at FVTPL

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

Financial assets at amortised cost

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

Financial liabilities – Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

Notes to the Financial Statements

For the year ended 30 June 2024

c) Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Company also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in profit or loss.

EMPLOYEE BENEFITS

a) Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Notes to the Financial Statements

For the year ended 30 June 2024

	2024	2023
Note	\$	\$
Note 2 Revenue		
Management income	12,000	-
Donations	10,303	14,643
Revenue - partnership	126,547	-
Government funding received	105,956	-
TOTAL REVENUE	254,807	14,643
Note 3 Finance income		
Interest income	112	-
TOTAL FINANCE INCOME	112	-
Note 4 Cash and cash equivalents		
For the purpose of cash and cash equivalents in the statement of financial position and in the statement of cash flows comprises of below:		
Cash at bank	286,641	31,442
TOTAL CASH AND CASH EQUIVALENTS	286,641	31,442
Note 5 Trade and other receivables		
Trade and other receivables	47,465	484
TOTAL TRADE AND OTHER RECEIVABLES	47,465	484
Note 6 Trade and other payables		
GST payable	11,707	-
Payroll liabilities	49,849	-
TOTAL TRADE AND OTHER PAYABLES	61,556	-
Note 7 Employee Benefits		
EMPLOYEE BENEFITS		
Provision of Annual Leave	6,690	-
TOTAL EMPLOYEE BENEFITS	6,690	-
Note 8 Commitments		
As at 30 June 2024, there existed no commitments for the Company (2023: \$nil).		
Note 9 Related Parties		
The remuneration paid to key management personnel of the company is \$78,072 (2023: Nil)		

Notes to the Financial Statements

For the year ended 30 June 2024

	2024	2023
Note	\$	\$

Note 10 Contingencies

As at 30 June 2024, there existed no contingencies for the Company (2023: \$nil).

Note 11 Subsequent events

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors' of the Company, to affect significantly the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

Directors' Declaration

In the opinion of the Directors of Teach Us Consent Global Limited (the 'Company'):

- a) The Company is not publicly accountable;
- b) The financial statements and notes that as set out on pages 6 to 16 are in accordance with the Australian Charities and Not-for Profit Commission Act 2012, including:
 - i) giving a true and fair view of the Company's financial position as at 30 June 2024 and of its performance, for the financial year ended on that date; and
 - ii) complying with Australian Accounting Standards - Simplified Disclosure Requirements and the Australian Charities and Not-for Profit Commission Act 2012.
- c) 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:

Dated at 8:30pm this 9th day of December 2024.



Chanel Contos
Director

Crowe Audit Australia

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www.crowe.com.au**Independent Auditor's Report****To the Members of Teach Us Consent Global Limited****Report on the Audit of the Financial Report****Opinion**

We have audited the financial report of Teach Us Consent Global Limited (the Company) which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, and the declaration by directors.

In our opinion, the accompanying financial report of the Company is in accordance with the with the Division 60 of the *Australian Charities and Not-For-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures and the Division 60 of the *Australian Charities and Not-for-Profits Commission Regulations 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 ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Responsibilities of the Directors for the Financial Report

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

In preparing the financial report, the directors are responsible for assessing the ability of the Company 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 have no realistic alternative but to do so.

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 the 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.



We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Crowe Audit Australia

CROWE AUDIT AUSTRALIA

A handwritten signature in black ink, appearing to read "G. Faponle", written in a cursive style.

Gabriel Faponle
Audit Partner
Registered Company Auditor No. 513644

Dated at Dubbo on the 16th day of December 2024