P Brain Partners

AUSTRALIAN INSTITUTE OF LANDSCAPE DESIGNERS & MANAGERS LTD FY2023-24

20 November 2024

The Directors Australian Institute of Landscape Designers & Managers Ltd Suite 3.09, 12 Century Circuit NORWEST NSW 2153

Dear Directors,

AILDM for the year ended 30 June 2024

We enclose the following documents in respect of the year ended 30 June 2024:

Financial Statements:

Australian Institute of Landscape Designers & Managers Ltd

Minutes/Resolutions:

Australian Institute of Landscape Designers & Managers Ltd

Tax Return:

Australian Institute of Landscape Designers & Managers Ltd

Please find table below summarising the group's tax position:

Client Ref	Client Name	Taxable Income/(Loss)	Income Tax Estimate
AILDM001	Australian Institute of	\$37,388.00	\$7,616.00
	Landscape Designers &		Payable
	Managers Ltd		

All documentation will be uploaded to the Client Portal for your review and approval. Please read carefully as you will be digitally signing for both the Tax Returns & Client Substantiation Declaration (Page 3 & 4 of this cover letter).

The fee for this work will be provided separately to your email for your action, please note that payment of invoice is required to be settled before we lodge the tax return(s) with the ATO.

Please note that you are required to keep an original Electronic Lodgement declaration (ELD), for a period of five years from the date you make the declaration. In this respect, attached to your copy of the return is a copy of the declaration that you should sign and retain with your tax records.





Chartered Accountants.

Advisory. Optimisation. Compliance.

Telephone +61 (0)2 8851 7640

Email assist@brain.partners

Website brain.partners

Suite 3.09 12 Century Circuit Norwest NSW 2153 Australia



Company Director Fergus Brain FCA BSc (Hons)

Company Secretary Melissa Brain CPA, BFinAdmin

Liability limited by a scheme approved under Professional Standards Legislation.

ABN 91 135 034 874

Brain Powered Growth

Important details on self-assessment

Please note that Australian taxpayers are subject to a self-assessment regime. This basically means that **you** are responsible for declaring all of your assessable income, and only claiming deductions and/or rebates to which you are entitled. Upon lodgement with the ATO, your tax return is usually accepted by the ATO without being checked, and an assessment notice is issued. However, under the laws of self-assessment, the ATO is generally able to review your claims and increase or decrease the amount of tax payable for up to two years (or four years for certain taxpayers), and longer where tax avoidance is involved, after you lodge your return. If you want more information on self-assessment, please refer to the ATO website.

Please sign to acknowledge that you understand the self-assessment laws, as described above.

Signature of Taxpayer

Yours Sincerely

Fergus A Brain | FCAFounding PartnerDIRECT +61 (02) 8851 7640MOBILE +61 (0)448 448 366EMAIL fergus@brain.partners



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Tax agent 21025005

Company Director Fergus Brain FCA BSc (Hons)

Company Secretary **Melissa Brain** CPA, BFinAdmin

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Client Substantiation Declaration

I **confirm** that you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent Substantiation legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- Name of supplier;
- Amount of expense;
- Nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgement of my return where not adequately noted by the supplier);
- Date of expense (which I am able to personally record where not noted by the supplier);
- The date of the documents.

Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

In addition, you have informed me that an important feature of the new tax agent services regime that commenced on 1 March 2010 is the provision of a "safe harbour" protection from penalties in certain circumstances for taxpayers who engage registered tax agents.

You have also advised me that in order to obtain the benefits of "safe harbour" protection, I must provide you with "all relevant taxation information" to enable accurate statements to be provided to the Australian Taxation Office.

Income from sources in and out of Australia for the year of income

In the situation that you are an Australian resident, I must declare income from all sources, in and out of Australia, including net capital gains received, for the year of income in my tax return.

Apportionment

Where items are used for both business and private purposes, e.g., car, mobile telephone, home telephone, computer etc., I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.



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Client Substantiation Declaration (continued)

Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self-assessment;
- IV. I understand that, for the purposes of obtaining "safe harbour" protection, it remains my responsibility to properly record matters relating to my tax affairs and to bring all of the relevant facts to your attention in order to show reasonable care; and
- V. I have read and understood the tax return prepared for me.

I declare that:

- a. I have disclosed, and you have returned, all of the income, including net capital gains which I have earned/received, for the income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Signature of Taxpayer

Colin Dagger Name (print)

Dated the²⁸. day ofNovember 2024





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Tax agent 21025005

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Australian Institute of Landscape Designers & Managers Ltd

Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273

> Financial Statements For the year ended 30 June 2024

> > BRAIN PARTNERS Chartered Accountants

Suite 3.09, 12 Century Circuit Norwest Australia NSW 2153

Phone: 02 8851 7640 Fax: 02 8851 7646 Email: assist@brain.partners Website: www.brain.partners

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273

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Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Directors' Report

Your directors present this report on the company for the financial year ended 30 June 2024.

Directors

The names of the directors currently in office:

Andrew Munro Colin Dagger Vanessa Walsh Kylie Brinfield

Operating Result

The profit of the company for the financial year after providing for income tax amounted to:

Year end	Year ended
30 June 202	30 June 2024
	\$
(8,44	50,989

Principal Activities

profitability.

The principal activities of the company during the course of the year were to operate as a Professional Organisation for landscape designers for the benefit of its members. During the year, significant operational changes were implemented to restore the Institute's

Significant Changes in the State of Affairs

No significant changes in the company's state of affairs occurred during the financial year.

After Balance Date Events

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 subsequent financial years.

Future Developments

The company expects to maintain the present status and level of operations and hence there are no likely developments in the operations in future financial years.

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Directors' Report

Environmental Issues

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Dividends

No dividends were declared or paid since the start of the financial year. No recommendation for payment of dividends has been made.

Share Options

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

Directors Benefits

No director has received or has become entitled to receive, during or since the financial year, a benefit because of a contract made by the company or related body corporate with a director, a firm which a director is a member or an entity in which a director has a substantial financial interest.

Indemnifying Officer or Auditor

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial year, to any person who is or has been an officer or auditor of the company.

Proceedings on Behalf of Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings. The company was not a party to any such proceedings during the year.

Australian Institute of Landscape Designers & Managers Ltd

Trading as 'Landscape Design Institute'

Not for Profit - Company Limited by Guarantee

ABN 42 065 777 273

Directors' Report

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

Andrew Munro Director Dated: 28/11/2024

Colin Dagger Director

Dated: 28/11/2024

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Directors' Declaration

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies prescribed in Note 1 to the financial statements.

The directors of the company declare that:

- 1. the financial statements and notes, present fairly the company's financial position as at 30 June 2024 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- 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.

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

Andrew Munro Director Dated: 28/11/2024

Colin Dagger Director

Dated: 28/11/2024

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273

Compilation Report to Australian Institute of Landscape Designers & Managers Ltd

We have compiled the accompanying special purpose financial statements of Australian Institute of Landscape Designers & Managers Ltd, which comprise the balance sheet as at 30 June 2024, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Directors

The directors of Australian Institute of Landscape Designers & Managers Ltd are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the significant accounting policies used are appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the significant accounting policies described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

F A Brain, FCA BSc(Hons) BRAIN PARTNERS Suite 3.09, 12 Century Circuit Norwest Australia

20 November, 2024

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Profit and Loss Statement For the year ended 30 June 2024

	2024 \$	2023 \$	
Operating profit before income tax	60,336	(6,806)	
Income tax attributable to operating profit (loss)	(9,347)	(1,634)	
Operating profit after income tax	50,989	(8,440)	
Retained profits at the beginning of the financial year	14,024	22,464	
Total available for appropriation	65,013	14,024	
Retained profits at the end of the financial year	65,013	14,024	

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Balance Sheet as at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current Assets			
Cash assets		111,279	27,181
Receivables		225	2,258
Current tax assets		995	(603)
Total Current Assets	_	112,499	28,836
Total Assets	-	112,499	28,836
Liabilities			
Current Liabilities			
Payables		4,632	-
Current tax liabilities		10,679	206
Other	_	30,665	13,095
Total Current Liabilities	-	45,976	13,300
Total Liabilities	-	45,976	13,300
Net Assets	-	66,524	15,535
- autitu			
Equity			
Reserves		1,511	1,511
Retained profits	-	65,013	14,024
Total Equity	_	66,524	15,535

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

(a) Income Tax

The income tax expense (income) for the year comprises current income tax expense (income). The company does not apply deferred tax.

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

(b) Loans and Receivables

Trade receivables are recognised initially at cost and are subsequently measured at cost less any provision for impairment. Most sales are made on the basis of normal credit terms and are not subject to interest. Where credit is extended beyond normal credit terms and is more than 12 months, receivables are discounted to their present value. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. A provision for impairment is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Other receivables include loans granted by the company and are discounted to present values using the interest rate inherent in the loan.

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Notes to the Financial Statements For the year ended 30 June 2024

(c) Impairment of Assets

At the end of each reporting period, property, plant and equipment, intangible assets and investments are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. The recoverable amount is the higher of the asset's fair value less costs of disposal and the present value of the asset's future cash flows discounted at the expected rate of return. If the estimated recoverable amount is lower, the carrying amount is reduced to the estimated recoverable amount and an impairment loss is recognised immediately in profit or loss.

(d) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability. Trade and other payables are subject to normal credit terms (30–60 days) and do not bear interest.

(e) **Provisions**

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reasonably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(g) Revenue and Other Income

Revenue is measured at the value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Notes to the Financial Statements For the year ended 30 June 2024

Revenue recognised related to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

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

(h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Detailed Profit and Loss Statement For the year ended 30 June 2024

	2024 \$	2023 \$
Income		
Membership fees	114,118	114,162
Magazine advertising income	15,136	416
Events income	3,837	345
Advertising income	6,650	-
Awards dinner income	16,013	7,850
Workshops income	2,157	3,327
Competitions income	10,227	2,455
Sponsorship income	27,023	26,000
Bad debts recovered	3,771	-
Valda Fund	18,800	-
nterest received	1	5
Other income (Non-Members)	525	-
Rebates and refunds	496	473
otal income	218,756	155,033
Expenses		
Accountancy fees	5,970	4,790
Administration fees	43,505	74,631
Administration superannuation	4,786	6,654
Advertising & promotion	4,297	2,501
wards dinner costs	26,249	15,008
Bad debts	-	13,771
Bank fees & credit card charges	2,228	997
Bookkeeping fees	1,927	5,530
Computer expenses	135	-
Filing fees	395	304
lines	2,252	-
Gifts, prizes & awards	747	390
nsurance premiums	3,569	3,577
nterest charges	559	-

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Detailed Profit and Loss Statement For the year ended 30 June 2024

	2024	2023 \$	
	\$		
Magazine & newsletter costs	-	16,313	
Meeting expenses	4,579	446	
Postage & freight	1,972	825	
Printing & stationery	278	954	
Salaries - ordinary	19,427	-	
Social media costs	14,725	-	
Show & event expenses	1,301	466	
Subscriptions	5,724	-	
Superannuation	2,044	-	
Telephone, mobile & internet	1,150	705	
Travel & accommodation	3,837	12,820	
Website hosting & design costs	3,156	59	
Workshop & seminar expenses	1,197	780	
Sundry expenses	2,411	317	
Total expenses	158,420	161,840	
Profit from Ordinary Activities before			
income tax	60,336	(6,806)	

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Detailed Balance Sheet as at 30 June 2024

	Note	2024 \$	2023 \$
Current Assets			
Cash Assets			
CBA cheque account		42,658	4,569
AMP investment account		-	-
AMP EFT account		-	-
SGB business account		65,513	22,611
St.George - 205177951		3,107	-
	-	111,279	27,181
Receivables			
Trade debtors		225	17,406
Less: Provision doubtful debts		-	(15,148)
	-	225	2,258
Current Tax Assets			
GST		995	(603)
	-	995	(603)
Total Current Assets	-	112,499	28,836
Total Assets	-	112,499	28,836

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Australian Institute of Landscape Designers & Managers Ltd Trading as 'Landscape Design Institute' Not for Profit - Company Limited by Guarantee ABN 42 065 777 273 Detailed Balance Sheet as at 30 June 2024

	Note	2024 \$	2023 \$
Current Liabilities			
Payables			
Unsecured: Trade creditors		4,632	-
	-	4,632	-
Current Tax Liabilities			
Taxation		7,616	(270)
PAYG Withholdings Payable		1,596	-
PAYG Income Tax instalments payable		246	476
Superannuation Payable	-	1,221	_
	-	10,679	206
Other			
Member subscriptions paid in advance		30,665	-
Income in advance		-	13,095
	-	30,665	13,095
Total Current Liabilities	-	45,976	13,300
Total Liabilities	-	45,976	13,300
Net Assets	-	66,524	15,535
Equity			
Reserves			
General reserve		1,511	1,511
Retained profits / (accumulated losses)		65,013	14,024
Total Equity	-	66,524	15,535

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

AUSTRALIAN INSTITUTE OF LANDSCAPE DESIGNERS & MANAGERS LTD ACN 065 777 273 For the year ended 30 June 2024

Annual Resolution of the Directors

Financial

To confirm that the financial statements of the Company in respect of the year ended 30 June 2024 have been prepared as a special purpose financial report in accordance with the accounting policies as detailed per Note 1 in the accompanying financial statements.

To confirm that the Company is a non-reporting entity and to the best of the knowledge and belief of the Directors, would remain so in the current financial year.

Solvency

In the opinion of the Directors, the Company could pay its debts as and when they fall due.

Directors' Declaration

That the Declaration by the Directors in respect of the year ended 30 June 2024 be approved and be signed by the Directors on behalf of the Board.

We hereby agree with the above resolutions:

Director

Director

Dated this the 28th_{day of} November , 2024

AUSTRALIAN INSTITUTE OF LANDSCAPE DESIGNERS & MANAGERS LTD ACN 065 777 273

Notice of Annual General Meeting

In accordance with section 249H(2)(a) of the Companies Act 2001, notice is hereby given that the Annual General Meeting of the Company will be held at

online via Zoom. Link to be provided to any member who registers to: hello@ldi.org.au

on <u>12th</u> day of <u>December</u> 2024, commencing at <u>5:00pm AEDT</u>

Business

To table the Financial Statements of the Company for the year ended 30 June 2024.

Any member who is entitled to attend and vote is permitted to appoint a proxy. That person must be a natural person if at least 18 years old. Forms to appoint proxies must be lodged at the Company's registered office, Suite 3.09, 12 Century Circuit, Norwest NSW 2153 not less than 48 hours prior to the commencement of the meeting.

Director

Dated this the 28th day of November , 2024

Director