

Greenovate Pty Ltd

ABN 14 672 812 154

Financial Statements - For the Period 9 November 2023 to
30 June 2024

Greenovate Pty Ltd
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For the period from 9 November 2023 to 30 June 2024

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Greenovate Pty Ltd
Directors' report
For the period from 9 November 2023 to 30 June 2024

The directors present their report, together with the financial statements, on Greenovate Pty Ltd (the Company) for the period 9 November 2023 to 30 June 2024.

Information on Directors

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

Andrew Peter Chesterman - Appointed 09/11/2023
Sonia Kristine Cooper - Appointed 09/11/2023
Darren Raymond Scott - Appointed 09/11/2023
David Edwards (Chair) - Appointed 31/07/2024

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

Principal activities

During the financial year the principal activities of the company consisted of:

- Establishment activities (corporate governance, finance and legal) to enable the construction of a Materials Recycling Facility (MRF).

Dividends

No dividends were paid or provided for during the financial period.

Review of operations

The Company did not produce a financial result for the period 9 November to 30 June 2024 as all costs were capitalised.

Expenditure incurred to perform Company establishment activities (corporate governance, finance and legal) was borne directly by the Company's Securityholders who will own and control their share of the asset on completion.

Significant changes in the state of affairs

The Company was incorporated on the 9 November 2023 and did not trade until 25 June 2024. Trading commenced on securing funding from the Government and Securityholders. Detailed design of the site works has been completed and the preferred contractor who will design, build, operate and maintain the MRF has been appointed.

Future developments and results

Likely developments in the operations of the Company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Company.

Events after the reporting date

The financial report was authorised for issue on 11 September 2024 by the board of directors. The Appointment of a new Independent Chair of the Board on 31 July 2024 will trigger of review of the strategic and operational plan for the upcoming financial year.

No other matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

Environmental regulation

The company operates under the general environmental legislation of the State and Commonwealth.

Greenovate Pty Ltd
Directors' report
For the period from 9 November 2023 to 30 June 2024

Indemnity and insurance of officers

During the reporting period, a related entity paid a premium of \$34,272 (excluding GST) in respect of a contract to insure the directors and executives of the company against a liability for costs that may be incurred in defending civil or criminal proceedings that may be brought against the directors, in their capacity as a director, except where there is a lack of good faith.

Proceedings on behalf of the company

No person has applied to the Court under section 237 of the *Corporations Act 2001* for leave to bring proceedings on behalf of Greenovate Pty Ltd, or to intervene in any proceedings to which Greenovate Pty Ltd is a party for the purpose of taking responsibility on behalf of Greenovate Pty Ltd for all or part of those proceedings.

Rounding of amounts

The company is of a kind referred to in Corporations Instrument 2016/191, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

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



David Edwards

Chair
Greenovate Pty Ltd
Dated: 11 September 2024

AUDITOR'S INDEPENDENCE DECLARATION

To the Directors of Greenovate Pty Ltd

This auditor's independence declaration has been provided pursuant to s.307C of the *Corporations Act 2001*.

Independence declaration

As lead auditor for the audit of Greenovate Pty Ltd for the financial year ended 30 June 2024, 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 audit
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.



David Adams
as delegate of the Auditor-General
11 September 2024

Queensland Audit Office
Brisbane

Greenovate Pty Ltd
Statement of profit or loss and other comprehensive income
For the period from 9 November 2023 to 30 June 2024

	9 November 2023 to 30 June 2024 \$'000
Profit for the period attributable to the owners of Greenovate Pty Ltd	-
Other comprehensive income for the period	-
Total comprehensive income for the period attributable to the owners of Greenovate Pty Ltd	-

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes and material accounting policies

Greenovate Pty Ltd
Statement of financial position
As at 30 June 2024

	Note	9 November 2023 to 30 June 2024 \$'000
Assets		
Current assets		
Cash and cash equivalents	4	4,695
Trade and other receivables	5	<u>557</u>
Total current assets		<u>5,252</u>
Non-current assets		
Property, plant and equipment	6	6,011
Right of use assets	7	<u>103</u>
Total non-current assets		<u>6,114</u>
Total assets		<u>11,366</u>
Liabilities		
Current liabilities		
Lease liabilities	7	2
Other	8	<u>440</u>
Total current liabilities		<u>442</u>
Non-current liabilities		
Lease liabilities	7	<u>101</u>
Total non-current liabilities		<u>101</u>
Total liabilities		<u>543</u>
Net assets		<u>10,823</u>
Equity		
Issued capital	9	<u>10,823</u>
Total equity		<u>10,823</u>

The above statement of financial position should be read in conjunction with the accompanying notes and material accounting policies

Greenovate Pty Ltd
Statement of changes in equity
For the period from 9 November 2023 to 30 June 2024

	Note	Issued capital \$'000	Retained Profits \$'000	Total equity \$'000
Balance at 9 November 2023		-	-	-
Profit for the period		-	-	-
Other comprehensive income for the period		-	-	-
Total comprehensive income for the period		-	-	-
<i>Transactions with owners in their capacity as owners:</i>				
Contributions of equity, net of transaction costs	9	10,823	-	10,823
Balance at 30 June 2024		10,823	-	10,823

The above statement of changes in equity income should be read in conjunction with the accompanying notes and material accounting policies

Greenovate Pty Ltd
Statement of cash flows
For the period from 9 November 2023 to 30 June 2024

	Note	9 November 2023 to 30 June 2024 \$'000
Net cash provided by operating activities		<u>-</u>
Cash flows from investing activities		
Payments for property, plant and equipment	6	(6,128)
Net cash used in investing activities		<u>(6,128)</u>
Cash flows from financing activities		
Proceeds from share capital	9	<u>10,823</u>
Net cash provided by financing activities		<u>10,823</u>
Net increase in cash and cash equivalents		4,695
Cash and cash equivalents at the beginning of the financial period		<u>-</u>
Cash and cash equivalents at the end of the financial period	4	<u><u>4,695</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes and material accounting policies

Greenovate Pty Ltd
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For the period ended 30 June 2024

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Greenovate Pty Ltd
Notes to the financial statements
For the period from 9 November 2023 to 30 June 2024

1. General Information

Greenovate Pty Ltd (the Company) is a company limited by shares and incorporated and domiciled Australia. The company is a for-profit entity for the purpose of preparing the financial statements.

The address of the registered office and principal place of business is 41 Recycle Way, Heritage Park, Queensland, 4118.

2. Material accounting policy information

The accounting policies that are material to the company are set out below.

(a) New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

(b) Basis of preparation

These general-purpose financial statements have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the Corporations Act 2001, as appropriate for for-profit oriented entities. These financial statements are prepared on an accrual basis (except for the statement of cash flow which is prepared on a cash basis).

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 3.

(c) Income tax

No provision for income tax has been raised as the entity is a state party as defined under the Income Tax Assessment Act 1936 and exempt from income tax.

(d) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(e) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(f) Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The Company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

(g) Property, plant and equipment

Recognition and measurement

Property, plant and equipment are recognised and measured as follows:

Class	Recognition Method
Leasehold improvements	At cost
Plant and equipment	At cost
Capital work in progress	At cost

Leasehold Improvements and *Plant and equipment* is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Capital work in progress (CWIP) relates to the construction of the MRF, is stated at historical cost and is not depreciated or revalued until the completed asset is ready and available for use as intended by management. This point is defined as practical completion. Costs are capitalised and included in CWIP to the extent they are directly attributable to the construction of the infrastructure assets.

Those benefits not directly attributable are expensed to the Statement of Comprehensive Income.

Depreciation

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives.

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the consolidated entity. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to retained profits.

(h) Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

(i) Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

(j) Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

(k) Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(l) Issued capital

Ordinary shares are classified as equity.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction from the proceeds.

(m) Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

(n) Rounding of amounts

The company is of a kind referred to in Corporations Instrument 2016/191, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

3. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Lease term

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the company's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The company reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the company estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

4. Cash and cash equivalents

	9 November 2023 to 30 June 2024 \$'000
Cash at bank	4,695

5. Trade and other receivables

GST receivable	557
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6. Property, plant and equipment

Capital works in progress (CWIP)	6,011
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Greenovate Pty Ltd
Notes to the financial statements
For the period from 9 November 2023 to 30 June 2024

7. Leases

	9 November 2023 to 30 June 2024 \$'000
Right of Use Assets	
<i>Land</i>	
Opening balance at 9 November 2023	
Additions	103
Amortisation	
Total	<u>103</u>
	103
Lease Liabilities	
Current	2
Non-Current	<u>101</u>
Total	<u>103</u>
Future Lease Payments in relation to lease liabilities as at 30 June are as follows:	
Within one year	2
Later than one year but not later than five years	30
Later than 5 years	<u>178</u>
	<u>210</u>

8. Other Liabilities

Accrued expenses	<u>440</u>
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9. Equity

Issued capital	Shares	\$'000
Logan City Council	7,992,001	7,992
Redland City Council	2,830,501	2,831
Ipswich City Council	<u>1</u>	
	<u>10,822,503</u>	<u>10,823</u>

Included in the figures above were amounts paid in advance by Securityholders in respect to subscriptions payable in line with the MRF Securityholders Agreement. Ordinary shares were issued in respect to these amounts on 18 July 2024, including 5,827,500 shares (at \$1 per share) for Ipswich City Council which was not prepaid at 30 June 2024.

Prepaid shares

	Prepaid Shares	\$'000
Logan City Council	7,992,000	7,992
Redland City Council	<u>2,830,500</u>	<u>2,831</u>
	<u>10,822,500</u>	<u>10,823</u>

Greenovate Pty Ltd
Notes to the financial statements
For the period from 9 November 2023 to 30 June 2024

9. Equity - issued capital (continued)

Dividends

There were no dividends paid, recommended or declared during the current financial period.

10. Key management personnel

Key management personnel are defined as those persons having authority for planning, directing and controlling the activities of the Company. Key management personnel for the period included:

Directors

Andrew Peter Chesterman - Appointed 09/11/2023

Sonia Kristine Cooper - Appointed 09/11/2023

Darren Raymond Scott - Appointed 09/11/2023

For the period 30 June 2024, key management personnel were provided by the Company's Securityholders. The Company did not incur any amounts associated with the remuneration of key management personnel.

11. Remuneration of auditors

Fees of \$10,000 (excluding GST) are payable for services provided by the auditor of the company for the audit of the 2023-24 Financial Report.

12. Commitments

**9 November
2023 to 30
June 2024
\$'000**

Capital commitments

Property, plant and equipment

Not later than one year	16,396
Later than one year and not later than five years	48,984
Later than five years	

65,380

13. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 10.

Transactions with related parties

The following transactions occurred with related parties:

- The Company leases land from Logan City Council (Securityholder) on which the MRF is being constructed. The relevant balances relating to this lease agreement, as at 30 June 2024, are set out in note 7.
- The Company had accrued expenses of \$440,357 as at 30 June 2024 in relation to site design works owing to Logan City Council (Securityholder)
- Equity was received by the Company from its Securityholders (Logan, Ipswich and Redland City Councils). These amounts are set out in note 9.

14. Events after the reporting period

See directors report for comments

Greenovate Pty Ltd
Directors' declaration
For the period from 9 November 2023 to 30 June 2024

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards - Simplified Disclosures, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2024 and of its performance for the financial period ended on that date; and
- 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 directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors



David Edwards
Chair
Greenovate Pty Ltd
Dated: 11 September 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of Greenovate Pty Ltd

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Greenovate Pty Ltd.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the directors' declaration.

In my opinion, the financial report:

- a) gives a true and fair view of the company's financial position as at 30 June 2024, and its financial performance for the year then ended; and
- b) complies with Australian Accounting Standards – Simplified Disclosure.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

I am 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 (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I am also independent of the company in accordance with the auditor independence requirements of the *Corporations Act 2001*, and confirm that the independence declaration required by the *Corporations Act 2001*, 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

The other information comprises the information contained in the director's report (but does not include the financial report and our auditor's report thereon), which we obtained prior to the date of this auditor's report, and the Annual report, which is expected to be made available to us after that date.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Directors for the financial report

The company's directors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Corporations Act 2001*, the Corporations Regulations 2001 and Australian Accounting Standards, and for such internal control as the company's directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The company's directors are also responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

My 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 my 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.

A further description of my 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 my auditor's report.



David Adams
as delegate of the Auditor-General

16 September 2024

Queensland Audit Office
Brisbane