

HELPING YOU THRIVE IN A CHANGING WORLD

2025/2026 Moore Australia Audit Transparency Report

Strength in Numbers

Moore Australia is a leading independent network of accountants, auditors, and advisors with 600+ professionals across 13 offices nationwide. As part of Moore Global, one of the world’s largest professional services network, we connect with 37,000+ experts in 110+ countries.

Our advisors provide a full suite of services, from Tax Planning and Corporate Finance to Sustainability Services, Audit and Forensic Accounting. We support key sectors driving Australia’s economy, including Mining, Energy & Renewables, Agribusiness, Health, Tourism, Technology, and Government.

Moore Australia

 **13**
Offices

 **600+**
Staff

 **\$120.2mn**
Revenue

 **4**
Firms



Moore Global

 **110+**
Countries

 **37,000+**
Staff

 **\$5.3bn**
USD Rev

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Foreword

Thrive through Change

The 2026 financial year has been one of continued evolution for the audit and assurance profession. Regulatory expectations, technological advancement, and changing stakeholder demands continue to reshape organisations and the delivery of assurance services. While recent years focused on preparing for change, this year has been about building on strong foundations and thriving in a rapidly evolving environment.

At Moore Australia, our audit and assurance ambition remains clear: to deliver consistently high-quality engagements that enhance trust, support confidence in reporting, and serve the public interest. Achieving this requires more than compliance with professional standards. It demands a culture grounded in ethics, independence and professional integrity, supported by continuous improvement, investment in our people, and a commitment to innovation that strengthens both quality and the client experience. These foundations are particularly important in a regulatory environment where expectations of auditor conduct, independence and quality continue to intensify.

The regulatory environment has continued to evolve. ASIC's focus on financial reporting judgements, auditor independence, conflicts of interest, audit file quality, and timely lodgement reminds our profession quality is demonstrated not only by technical compliance, but by disciplined execution and clear evidence of the judgements made. Forthcoming changes to auditing standards, including enhanced fraud and going concern requirements, further underline the need for professional scepticism, careful risk assessment and transparent communication with those charged with governance. These developments present an opportunity for firms such as Moore Australia to demonstrate leadership and strengthen confidence in the important role audit plays in the Australian economy.

Sustainability reporting and assurance has also moved from preparation to implementation. As mandatory climate-related disclosures take effect for larger entities, assurance providers must apply rigour to information that is broader, more forward-looking, and often more judgemental than historical financial information. This requires investment in methodology, training and multidisciplinary collaboration. Moore Australia has continued to build capability through

templates, guidance and training, and supporting teams as they help clients navigate new reporting and assurance expectations.

Throughout the year, insights from our quality initiatives, monitoring activities, and engagement experiences across the network have reinforced the importance of investing in our people, sharing knowledge and maintaining a relentless focus on audit quality. They have also highlighted the value of remaining agile as risks, expectations and opportunities evolve.

Technology remains an important part of the evolution of audit. Automation and artificial intelligence present opportunities to enhance audit effectiveness, improve insights, and create greater efficiencies. While technology is transforming how we work, it does not replace the critical thinking, professional judgement, and scepticism that sit at the heart of a high-quality audit. Rather, it enables our people to focus more deeply on those areas that matter most.

Above all, transparency remains fundamental to how we operate and is demonstrated through our governance, accountability and willingness to share our progress and learnings. This report reflects our ongoing commitment to quality and continuous improvement. It also highlights the collective efforts of our people across the Moore Australia network to deliver excellence for clients, regulators, and the broader community.

As we look ahead, we do so with confidence. By embracing innovation, investing in capability and remaining focused on our audit and assurance ambition, we are well positioned to navigate change and thrive through it.



DAVID TOMASI
MOORE AUSTRALIA
CHAIRMAN

About Moore Australia

At Moore Australia, it's not about us. It's all about you. When it comes to providing personalised and commercially astute audit, accounting, tax and business advisory services, it simply can't be anything else.

We are a highly successful network of accounting, auditing and professional services firms. We are also part of the Moore Global Network, advising local, national and international clients in the public and private sectors. Moore Australia generates annual revenues in excess of \$120m, has 13 offices with over 600 people nationwide and is constantly growing.

We have extensive experience in state and local government, biotechnology, energy, mining and renewables, health and aged care, education, manufacturing, not-for-profit, property and construction, retail, tourism and hospitality and have a strong presence in the following service lines: Audit and Assurance, Asia Desk, Business Advisory, Taxation, Corporate Finance, Governance and Risk Advisory.

GOVERNANCE

As at 30 June 2026, the Moore Australia network comprised of 4 firms:

- Queensland and Northern New South Wales
- South Australia and Northern Territory
- Victoria and Tasmania
- Western Australia

These firms operate across 13 office locations throughout Australia. Moore Australia is a limited liability company registered in Australia and is owned by the member firms within Australia. Each member firm is entitled to have a firm appointed Director on the Board of Moore Australia to represent their firm's interests.

THE BOARD

Moore Australia Board members nominate suitable candidates for its Chair, who is appointed via a resolution of the Board for a period of two (2) years subject to satisfactory performance. The Chair currently also serves as a representative on the Moore Global Board.

THE ROLE OF THE BOARD

The role of the Board of Moore Australia is to serve the interests of all its stakeholders, provide strategic direction for member firms and manage risks associated with being a part of the Moore network within Australia. Resolutions made by the Board are expected to be adopted by all member firms. Each Board member has the responsibility to communicate resolutions to their respective firms and to ensure they are actioned.

Prior to admission into the network, all prospective member firms are required to be approved by both the Moore Australia Board and the Moore Global Board. If the approval process is successful, the prospective member firm must enter into a Member Firm Agreement with Moore Global and a Deed of Accession, whereby the new member firm agrees to be bound by the Moore Australia Members' Agreement.

Moore Australia's constitution is contained in the Members' Agreement, which includes processes for the appointment of Directors, voting rights and meeting expectations. The Board is required to meet at least three times in any one financial year. For the 2025-2026 financial year, the Board met four times in-person and four times via teams. The Board also met face-to-face with the Moore New Zealand network's board.

Moore Australia had a number of national committees in operation during the 2025-2026 financial year. Each committee has its own Charter which outlines its primary purpose/s and details relevant duties and responsibilities which align with the expectations of the Board. Each committee provides regular updates to the Board, and each Charter is reviewed at least annually to ensure its ongoing relevance.

BOARD MEMBERS

As at 30 June 2026, the Moore Australia Board consisted of:



David Tomasi
CHAIR
Australia



Matt Thomson
CHIEF EXECUTIVE
OFFICER
Queensland / Northern
New South Wales



Steven Sakkas
CHIEF EXECUTIVE
OFFICER
Victoria / Tasmania



Grant Miles
MANAGING DIRECTOR
South Australia /
Northern Territory



James Tng
MANAGING PARTNER
Western Australia

DEDICATED NATIONAL RESOURCES

The Moore Australia network firms are supported at a national level with dedicated technical experts, who each offer several decades of expertise in their fields. The Moore Australia National team are dedicated to operational excellence through safeguarding quality and ethical standards. Each acts as a subject matter expert and internal consultant, but also as a key innovator. As at 30 June 2026 the National Team consisted of:



Yolandie Nell

NATIONAL HEAD OF TECHNICAL AUDIT

Yolandie is a Chartered Accountant with over 22 years of technical audit experience, including senior leadership roles at a Big-4 firm. She is recognised for practical, standards-driven insights, enhancing audit quality and contributing to methodology development. Yolandie is a trusted technical advisor, committed to continuous improvement, professional excellence and collaborative client-focused support.



Kristen Haines

NATIONAL HEAD OF TECHNICAL ACCOUNTING AND SUSTAINABILITY REPORTING

With over 19 years' experience in Accounting Standards, Kristen helps teams apply and simplify financial reporting requirements. Kristen started her career at the AASB and progressed to auditing roles with a Big-4 firm. In addition to financial reporting, Kristen is leading our implementation of sustainability reporting, training teams and clients on this emerging area. Kristen is an integral part of our internal training team, presents to clients and produces guidance publications on topical issues and the latest corporate reporting developments.



Michael Sutherland

NATIONAL HEAD OF QUALITY

A Chartered Accountant, Michael has more than 12 years' experience across audit, quality and governance roles in professional services and the public sector, with a strong focus on ASQM-aligned quality frameworks, regulatory readiness and continuous improvement.



Ilonka Spaeth

NATIONAL HEAD OF TECHNICAL TAX AND BUSINESS ADVISORY

Ilonka leads Moore Australia's national technical tax strategy, thought leadership, capability and quality agenda across its network of independent firms. Drawing on 20 years of experience across professional services and the Australian Taxation Office, she works with partners, advisers and national committees to strengthen capability, navigate change and support the delivery of practical, commercially focused advice.



Dorien Parsons

NATIONAL HEAD OF STRATEGIC COMMUNICATIONS AND MARKETING

Dorien has 20 years' experience in delivering integrated Business Development, Marketing and Communications strategy in the financial sector in Australia, Europe and the Middle East. In addition to her role as our internal marketing and BD consultant, her team deliver Marketing-As-A-Service to the wider Moore network.

Moore Growth and Moore Talent

Moore Growth is Moore Australia's Commitment to Learning and Development. It allows our staff to achieve their ambition and supports the future of our profession.

At Moore Australia, our commitment to learning and development is at the heart of how we support both our people and our profession. The Moore Growth program continues to provide a clear pathway for staff to realise their ambitions and deliver the high standards our clients expect.

Over the past three years, we have invested steadily in developing a wide range of learning opportunities, tailored to the needs of a rapidly changing audit and assurance landscape. This year, our focus on technical excellence has remained paramount. We have delivered specialist audit training directly to firms in-house, ensuring our teams have the latest knowledge and insights on regulatory changes, industry developments, and practical audit challenges. Alongside our comprehensive technical training, we have continued our series of "hot topic" sessions, offering timely updates and expert guidance on emerging issues across the profession. Our training includes, but is not limited to:

- Ethics and independence
- Moore Audit Methodology and Australian Auditing Standards
- Changes to our digital audit suite of tools
- Financial reporting, including climate-related matters and sustainability
- Areas of audit focus identified through our quality management processes and audit regulator.

On-the-job coaching and learning continue to complement our suite of learning programs, from both a technical and non-technical perspective.

We recognise that foundational skills matter. That is why we maintain our status as a CAANZ Recognised Training Employer (RTE), which reflects the quality and depth of support provided to Chartered Accountant students within Moore Australia. Our programs extend beyond technical training to include mentorship, leadership development, and broader professional skills, recognising that well-rounded development supports strong careers and better client service.

Our internal policies requiring professional employees to develop and maintain competencies relevant and appropriate to their work and professional responsibilities are consistent with the requirements of the Chartered Accountants Australia and New Zealand (CAANZ) Continuing Professional Education Requirements under which members must undertake a minimum of 120 hours over a three-year period of which at least 20 hours must be completed annually and at least 2 hours per year must be verifiable ethics training.

Listening to feedback from our teams and clients, we continue to adapt our national programs to provide greater specialisation and relevance.

By staying agile and responsive to changing needs, we demonstrate our commitment to helping our people grow and thrive. Whether it is supporting career progression, developing technical mastery, or building new skills to address the issues of tomorrow, Moore Australia remains dedicated to delivering quality learning and development for all.



International Relationships

At Moore, our purpose is to help people thrive – our clients, our people and the communities in which they live and work.

ABOUT MOORE GLOBAL

We're a global accounting and advisory family of 37,000+ people across more than 234 independent firms and 119 countries, connecting and collaborating to take care of our clients' needs – local, national and international. When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business.

You'll have greater access to senior expertise than with many firms. We'll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions, to make sure you take advantage of every opportunity and to help you thrive in a changing world.

At Moore Global and Moore Australia alike, our aim is simple: To be the world's most respected professional network.

We believe that respect will be earned by the way we grow; the way we work together; the way we deliver quality in everything we do; the way we drive innovation; the way we provide exceptional value; and, most significantly, the way we change the world.

This is the Moore Way.

LEADERSHIP

We have exceptional global leadership and executive support, as evidenced by our world-class team.

Led by Global CEO Vivienne Muir, this team provides inspirational, transformational and visionary leadership for the network, as well as unparalleled quality and technical expertise.



Vivienne Muir
GLOBAL CHIEF
EXECUTIVE OFFICER



Karen Storie
GLOBAL FINANCIAL
DIRECTOR AND GLOBAL
CHIEF OPERATING
OFFICER



Louise Millar
GLOBAL CHIEF
MARKETING OFFICER



Margie Alt
GLOBAL DIRECTOR OF
TALENT



Craig Johnston
GLOBAL CHIEF
INNOVATION OFFICER



Jeff Blackbeard
GLOBAL CHIEF
GROWTH OFFICER

NETWORK STRUCTURE

Each firm within the Moore Australia Network is an independent member firm of Moore Global Network Limited which comprises 234 separate and independent member firms operating locally in countries around the world.

Member firms offer assurance, accounting, tax and a range of other international business services across 119 countries through an aggregate of some 568 offices and 37,000+ personnel. Membership of Moore Global is regulated by contractual agreement.

Moore Global is a company incorporated in accordance with the Laws of England and provides no audit or other professional services to clients. Its role is to promote the co-ordination of member firms' professional strategies, and this is led by a Global Board comprising of regional representatives.

BOARD MEMBERS

Andy Armanino:	Independent Chairman
Vivienne Muir:	Global CEO London, UK
Alan Badey:	New York, USA, North America
Bruce Zicari:	New York, USA, North America
Reynaldo Magana:	Belize City, Belize, Latin America
Charles Reid:	Durban, South Africa, Middle East & Africa
David Tomasi:	Perth, Australia, Asia Pacific
Liang Chun:	Beijing, China, Asia Pacific
Michael Bick:	Rotterdam, Netherlands, Europe
Mick Aw:	Singapore, Singapore, Asia Pacific
Gregg Hutchins:	California, USA, North America
Peter Verschelden:	Brussels, Belgium, Europe
Graham Tyler:	London, UK, Europe

REGIONS

Member firms are divided into five regions, each with their own regional council comprising elected members from firms in that region. Broadly, regional councils meet quarterly.

REGIONAL DIRECTORS

Jeff Blackbeard	Africa & Middle East
Leon Hou	Asia Pacific
John Stanford	Europe
Valeria Gagliani	Latin America
Megan Carley	North America, Mexico and the Carribean

GLOBAL QUALITY & STANDARDS BOARD

Moore Global has a Global Quality & Standards Board comprising representatives from each of the regions. This Committee reports to the Global Board.

Operating through the five regions, its main role is to monitor the adherence by member firms to the international quality standards and to assess the suitability of candidate firms for admission.

QUALITY DIRECTORS

Karen Wong:	Global Director of Quality Monitoring
Tony Caldwell:	Global Director of Professional Standards
Arturo Fortun:	Director of Quality Monitoring
Jan Bosch:	Director of Quality Monitoring
Korena Xie:	Global Manager of Assurance Methodology

Each member firm of Moore Global is separate and independent from both Moore Global and other member firms. Member firms of Moore Global do not share their respective profits or losses, they are not under common ownership or control and each member firm appoints its own management.

Member firms are expected to comply with applicable regulatory and professional obligations including, where relevant, those established by the International Federation of Accountants ('IFAC') and its affiliated bodies. Membership also requires compliance with various administrative obligations, but these do not expand upon the requirements of relevant professional bodies.

Concerning the delivery of assurance services, member firms are required to complete and maintain compliance questionnaires and are subject to periodic monitoring visits. The nature of monitoring procedures gives recognition to the professional environment in which individual firms operate.

Equivalent procedures are applied where firms are candidates for admission. Where deficiencies are identified at a member firm, remedial recommendations are made. If deficiencies are not resolved, then the Global Board may determine that the firm be excluded from membership.

Neither Moore Global nor any role within it carries any executive authority over the operations of individual member firms. All member firms and correspondent firms are independent entities owned and managed in each location. Their membership of Moore Global should not be construed as constituting or implying any partnership between them.



National Conference

In November we hosted our annual National conference, with the largest attendance to date. Delegates received technical training, an overview of AI, leadership lessons and more.

Transparency and Collaboration

The Moore Australia network consists of four independent firms. To promote transparency, knowledge exchange and to ensure all member firms work to the same meticulous standards, Moore Australia maintains a national committee structure.

While all committees form an integral part of Moore Australia's communication infrastructure, the Moore Australia Audit and Assurance Committee (MAAAC) and the National Quality Committee (NQC), are those most relevant to audit. Both committees benefit from national oversight by key technical experts.

In relation to audit, these committees provide an advisory role and support the implementation of global standards across the Moore Australia network.



MAAAC

Moore Australia's Audit and Assurance Committee provides a dedicated forum for member firms to assist in ensuring compliance with the various auditing, accounting and quality standards applicable to the profession and the audit sector, to collaborate and share expertise and to drive innovation.

NATIONAL QUALITY COMMITTEE

The purpose of the National Quality Committee is to be responsible for the oversight of the National Quality Management System at Moore Australia.

MARKETING & COMMS

The Marketing and Communications Committee provides a centralised platform for regional firm marketing managers to collaborate, provide consultation and advisory services to firms and stakeholders and support brand cohesion and collaboration across the member firms.

SUSTAINABILITY

The Sustainability Committee supports our firms in integrating ESG considerations into our services, staying up to date with regulatory changes and developing tools and guidance to assist our firms and clients meet their sustainability reporting obligations.

ASIA DESK

The purpose of Moore Australia's Asia Desk is to promote a "one firm" approach to cross-border business between Moore Australia and fellow APAC network firms. It also provides strategic support in terms of client relationship management, marketing and preliminary engagement acceptance for all member firms of MA in dealing with the Asia market.

BUSINESS ADVISORY ('BA')

The purpose of the business advisory committee is to increase knowledge sharing, to assist in identifying BA related issues that affect member firms, to provide guidance where necessary and to release service line alerts to clients and staff on relevant matters.

CORPORATE FINANCE

The Corporate Finance Committee provide a dedicated forum for member firms to assist in lead advisory and transaction support services.

TAXATION

The purpose of the Tax Committee is to provide a dedicated forum for member firms to assist in streamlining the tax compliance and consulting process by staying up to date with legislative changes to ensure consistent compliance Australia wide.

MOORE AUSTRALIA AUDIT AND ASSURANCE COMMITTEE

MAAAC provides a dedicated forum for member firms to assist in ensuring compliance with the various auditing, accounting and quality standards applicable to the profession and the audit sector, and to collaborate and share expertise.

OBJECTIVES

To provide a collaborative platform enabling member firms within the audit sector to share expertise, drive operational efficiencies, achieve methodological alignment, and enhance commercial insight. This committee aims to ensure ongoing compliance with auditing, accounting, and quality standards relevant to the audit profession.

Key responsibilities of the Committee

- To develop and continuously improve an appropriate audit methodology that meets the local and international requirements of member firms.
- To apply international audit methodology to the Australian equivalent to ensure best practices are maintained.
- To develop, establish, and regularly update training and professional development programs that meet the needs and enhance professional expertise of member firms.
- To focus on training and development to enhance professional expertise within member firms.
- To promote harmonisation and alignment across national member firms to ensure consistency and quality.
- To drive efficiencies in audit and assurance processes for improved effectiveness.
- To identify audit and accounting-related issues affecting member firms and provide guidance where necessary.
- To proactively monitor and advise member firms on technical developments, providing recommendations and guidance on standardisation matters of national and international importance.
- To focus on brand and business development, enhancing visibility and reputation within the industry.
- To promote awareness and engagement with Moore Global initiatives and objectives.

These objectives may be achieved through the use of the National Technical resources.

MAAAC met twelve times during the financial year.

Members and firm representatives at the end of June 2026 are:

ANDREW JOHNSON – MOORE AUSTRALIA (VIC/TAS) (CHAIR)

Andrew is a Director in Melbourne. During his career, he has developed in-depth knowledge of international financial reporting standards and deep expertise in providing audit and statutory accounting services to several public as well as medium to large private companies.

JAMES ARTHUR – MOORE AUSTRALIA (WA)

James brings over 13 years of audit and assurance expertise, serving state and local governments, ASX listed entities, private companies, and not-for-profits. His industry experience spans construction, mining, and manufacturing. Committed to fostering client collaboration, he provides actionable insights for governance improvement, ensures regulatory compliance, and enhances value for both public and private sectors.

ROBYN SPEED – MOORE AUSTRALIA (QLD/NNSW)

Robyn is a senior audit professional with deep knowledge of auditing standards and extensive experience delivering complex audits across sectors including manufacturing, construction, education, and not-for-profits. Known for her client focus and strong leadership, Robyn delivers timely, high-quality audits and risk insights.

ANTONIO DE SOUZA – MOORE AUSTRALIA (SA/NT)

Antonio is a Director in Adelaide and a Registered Company Auditor, with over 13 years of experience in audit and assurance across Australia, the United Kingdom, and the United States. Having worked in major financial centres such as London and Los Angeles, he brings a global perspective to his role. Known for his commitment to continuous learning, Antonio plays a key role in driving innovation within the firm and ensuring it remains at the forefront of the industry. He works with a diverse client base across industries such as construction, manufacturing, retail, and the not-for-profit sector.

CRAIG HEMPHILL – MOORE MARKHAMS NZ (OBSERVER)

MICHAEL RANIA – MOORE MARKHAMS NZ (OBSERVER)

VIPIN THOMAS - MOORE OLDERSHAW AUDIT (OBSERVER)

NATIONAL QUALITY COMMITTEE

The purpose of the National Quality Committee (NQC) is to support the Board in its management of quality within the network.

OBJECTIVES

To be responsible for the oversight of the National Quality Management System at Moore Australia.

Key responsibilities of the Committee

- To provide input into identifying and addressing quality issues concerning the Moore Australia Network in all services lines.
- To bring member representative views, knowledge and input to oversight, review and implementation of national quality policy.
- To oversee the National Review Program, including providing support and input to the National Head of Quality.
- To review the process for monitoring the Network's compliance with Moore Global Standards.
- To oversee remediation activity as it pertains to quality.
- To review and challenge the network risk framework, policies and procedures within the context of the Network's strategy.
- To review the Network's arrangements for regulatory compliance and consider any material findings from regulatory reviews.
- To implement policies and procedures developed by the National Head of Quality in the member firms and monitor compliance with these by their respective firms.

NQC met nine times during the financial year.

Members and firm representatives at the end of June 2026 are:

DAVID TOMASI (CHAIR) – MOORE AUSTRALIA

David has been in public practice since 1986 and is currently the Chair of Moore Australia and a Moore Global Board member. In addition to his leadership roles, David has had considerable experience across a broad range of industries including energy, mining, renewables.

MURRAY MCDONALD – MOORE AUSTRALIA (QLD/NNSW)

Specialising in audit and assurance, Murray is a registered company auditor providing independent audit services across a range of industries. Having worked with private and public companies within Australia and overseas, Murray has extensive experience within industries including insurance services, mining, superannuation, education and not-for-profit.

MATTHEW EDWARDS – MOORE AUSTRALIA (SA/NT)

Matthew is a Director in our Adelaide office and joined the team as a graduate accountant in 2002. Originally working with clients from a compliance and business advisory perspective, over the years he has developed a strong interest in self managed superannuation, superannuation planning, estate planning and intergenerational wealth strategy. Today he is responsible for the tax and administration of all the firm's self managed superannuation funds.

JOHN DEWAR – MOORE AUSTRALIA (VIC/TAS)

John is a Director in the Melbourne office. John has substantial experience providing commercial, financial and taxation advice to privately held businesses and their owners. He has a particular focus on the healthcare industry with a client base that includes device developers, digital health providers, disability service providers, practices and practitioners.

MICHELLE SHAFIZADEH – MOORE AUSTRALIA (WA)

Michelle is a Director in the Perth office. Michelle has over 26 years' experience within a public sector audit office and large mid-tier firms, bringing a wealth of knowledge and experience. Michelle is also a past member of the AUASB and a past chair of the WA regional CAANZ council.

COLIN PRASAD– MOORE AUSTRALIA (VIC/TAS) (OBSERVER)

ANDREW STEEL – MOORE MARKHAMS NZ (OBSERVER)

Introduction to Audit at Moore Australia

OUR RISK-BASED APPROACH

Our robust risk-based audit methodology is focused on understanding our clients' key business processes and objectives, which allows us to identify and assess the risks most relevant to each engagement. This ensures that our audit procedures are appropriately tailored and targeted to ensure we obtain sufficient appropriate audit evidence efficiently and effectively.

By concentrating on areas of the financial statements most susceptible to material misstatement, our teams design audit procedures specific to the client's unique risk profile. This approach enhances audit quality and ensures a focus on what matters most.

BENEFITS OF A RISK-BASED APPROACH TO AUDITING

We focus our risk assessment and related audit activities on each client's unique circumstances and risks and how well management responds to those

risks. By understanding the underlying risks that impact an organisation's business drivers, we develop a more comprehensive and effective audit strategy that provides our clients with comprehensive risk coverage and increased value.

Our audit methodology has been developed nationally to ensure compliance and alignment with both the Australian Standards of Auditing ("ASA's") and the Moore Global audit methodology. All audit engagements are conducted using CaseWare Working Papers, supported by Moore Australia's nationally developed audit template.

OUR PEOPLE

Exceptional audits start with exceptional people. At Moore Australia, we are committed to building strong, well-supported teams who are aligned with our shared commitment to audit quality and client service. We prioritise fit-for-purpose recruitment, continuous development, and tailored technical

training to ensure every team member is equipped to perform at their best.

Our people are at the core of our audit capability. They drive innovation, maintain our high standards, and help us deliver meaningful client experiences across all industries and environments.

EVOLVING WITH THE AUDIT LANDSCAPE

Our commitment to excellent client service continues to push our audit process to be redefined and reimaged. This allows Moore Australia to grow and adapt easily to changing environments, different industries and different risk profiles.

Our use of CaseWare technology enables us to conduct fully digital audits. It improves efficiencies and allows us to provide excellent client service in an agile working environment no matter whether our staff are at the client site, our offices or working remotely as they strive for work-life balance.

THE USE OF TECHNOLOGY AND DATA IN OUR AUDITS

The use of technology in our audits continues to be a focus area as the use of the right technology and data can improve the efficiency of our audits as well

as allow our audit team to focus on areas of higher judgement and complexity.

DataSnipper is an automation tool used across engagements that allows us to better extract data from source documentation and automate part of the audit process. This has delivered time savings and improved audit consistency, while freeing our professionals to apply deeper insight where it matters. We have also seen the use of new technologies help with staff retention at junior levels, making audit work more meaningful and dynamic.

Looking ahead, we continue to pilot and explore advanced technologies, including AI and data analytics, to modernise our approach. This includes exploring technology solutions that assist with:

- Enhanced data analytics and ratio analysis;
- Tools to support the development of audit expectations and corroborating evidence; and
- Broader and deeper audit testing capabilities.

In an ever-changing climate and environment, quality and innovation are at the forefront of everything we do.

Our Risk-Based Audit Methodology

AUDIT PLANNING

- Understand your business
- Perform analytical reviews
- Determine the information required for the audit
- Establish timelines
- Assess industry knowledge and staff requirements

RISK ASSESSMENT

- Identify, assess and document business risks (external and internal), audit risks and accounting risks
- Systems documentation and controls testing
- Draw conclusions and report any findings to Management

DEVELOP AN AUDIT PLAN

- Develop audit procedures to be performed in response to the identified risks
- Apply our risk model to determine extent of testing required
- Allocate resources
- Confirm scope of audit with Management
- Report to the Audit Committee

PERFORM TESTS

- Address risk areas identified throughout the planning process and control testing phase
- Verify transactions and balances
- Draw conclusions

REPORTING

- Audit report on Financial Statements (including Consolidated Entity Disclosure Statement) and Remuneration Report
- Report findings to Management and the Audit Committee
- Provide Management letter

Quality Management

GLOBAL QUALITY STANDARDS

Following the successful implementation of the Global Moore Quality Management (MQM) tool during 2023, we have continued to mature and embed our System of Quality Management (SQM) supported by our Independent Monitoring Program (IMP), we remain confident that our SQM meets national and international standards. At Moore we have embedded a culture of Quality in all we do and thus continue to build on our strong Quality focus each year.

Looking forward – ongoing Quality Management

QUALITY MANAGEMENT STANDARDS

We review our Quality Management policies and procedures annually to ensure they remain robust and fit-for-purpose, communicating any necessary changes directly to our teams. We conduct annual training on our suite of Quality Management policies and require all new staff to familiarise themselves with the full suite of Quality Management policies and procedures as part of the onboarding process.

Our program of audit engagement file reviews continued during 2025 with findings being shared between firms to facilitate learning.

EACH MEMBER FIRM HAS ADOPTED A NATIONALLY CONSISTENT APPROACH TO MANAGING QUALITY

Our System of Quality Management includes policies and procedures which ensure we meet the requirements of ASQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance Engagements or Related Services Engagements*.

We have identified the following key drivers of audit quality across our firms:

- A top-down culture of and commitment to audit quality and independence;
- Skills and competence of our people;
- The ongoing effectiveness of our audit processes;
- Understanding factors outside of our control; and
- Monitoring and remediation processes.

A TOP-DOWN CULTURE OF AND COMMITMENT TO AUDIT QUALITY AND INDEPENDENCE

Our commitment to Quality is evidenced in both our Global and National strategies, putting Quality at the core of our business. Both our audit and non-audit Directors, as well as other senior executives, recognise audit quality and independence as being fundamental to the ongoing strength of our brand and success of our business. This permeates the entire network. It is front of mind in all formal and informal communications with Directors and Team members and is embedded in our training and technical materials and documented policies and procedures. Moore Australia's National Quality Committee, comprising representatives from each firm and service line, met regularly throughout the year to identify and manage quality risks.

SKILLS AND COMPETENCE OF OUR PEOPLE

We have a diverse mix of Directors and Senior Executives allowing us to meet the challenges of operating in an evolving profession. We make necessary investments in the professional development of our auditors focusing on their development into analytical, rational, critical, technical, inquisitive and sceptical thinkers with excellent communication skills.

A national technical training program is run and available to all our auditors, which compliments each firm's established learning and development

framework. During the year this included technical audit sessions at the National Audit Conference targeting audit Directors and senior staff, extensive technical training by our National Head of Technical Audit and National Head of Technical Accounting and Sustainability Reporting, ongoing Hot Topic Training and targeted, on-request training for individual offices.

We recognise the importance of attracting and retaining a diverse mix of high performing individuals, who are afforded opportunities to develop genuine industry specialisations to further strengthen our brand in key strategic markets.

Directors and staff are evaluated regularly, considering their performance in the period under review, and aiming to identify any ways the individual firm and broader network can assist in ensuring individuals continue to progress to be able to meet their full potential. The frequency of evaluations will vary from firm to firm, but typically more junior staff will be assessed at the end of larger individual assignments, and at six-monthly intervals, whilst more senior staff will be assessed six-monthly or on an annual basis.

EFFECTIVENESS OF AUDIT PROCESSES

Our risk-based methodology focuses on examining key business processes that are critical to achieving the goals and objectives of our clients. This was described in detail in section Introduction to Audit at Moore Australia.

COMMITMENT TO IMPROVE AND MAINTAIN QUALITY STANDARDS

Our quality management system integrates with other divisions to ensure we are clear on our commitment to quality in all aspects of our business. This includes promoting a culture of quality within our business through various measures such as considerations of an individual's commitment to quality as part of internal promotion and evaluation processes.

EDUCATION

Education initiatives are a key focus in ensuring audit quality standards are met, so much so that an Audit Academy is available for all audit employees complementing their on-the-job learning, refer to the Audit Academy section for details.

CONSULTATION

Our quality policies and procedures have recently been updated to reflect the specific circumstances where engagement teams are required to consult with approved technical resources in addition to the embedded policies on consultation on any matters that are considered difficult or contentious. Technical consultants are independent from the engagement team.

ROLES AND RESPONSIBILITIES

We require all professional work to be supervised by team members with knowledge, skills and experience.

Ensuring our people are aware of their responsibilities is fundamental to ensuring consistency and we collect signed declarations from all Directors and Partners acknowledging their understanding of their responsibilities annually.

ENGAGEMENT PARTNERS

Our policies and procedures reflect the critical role the engagement partner plays in an engagement. Our engagement partners comply with the relevant policies and procedures that have been compiled based on the requirement of ASA 220 *Quality Management for an Audit of a Financial Report and Other Historical Information*. Partners understand the importance of the role they have in respect of significant matters and judgements but also their responsibility to reinforce the importance of quality to all members of their team. Amongst other specific responsibilities, the engagement partner is responsible for ensuring relevant risks are identified and that decisions are taken by those with the appropriate level of authority. The engagement partner also ensures professional work is carried out with the appropriate level of professional scepticism and that it meets the firms' standards in all respects. When specialists or experts are involved in an audit, engagement partners are required to assess the adequacy of their work as part of the engagement.

ENGAGEMENT TEAMS

Engagement partners are responsible for ensuring sufficient and appropriate resources are assigned to an engagement. This includes determining the composition of the engagement team and any other resources that may be required to achieve quality

outcomes. This is clearly documented as part of Client Acceptance and Continuance procedures for each assignment.

UNDERSTANDING FACTORS OUTSIDE OF OUR CONTROL

There are factors that exist in relation to an entity that are largely outside our control. At Moore Australia we pride ourselves on our ability to create meaningful relationships with our clients. Thus, by obtaining an in-depth understanding of our clients and the environments in which they operate, we are able to determine the extent to which these factors may have an impact on the risks of material misstatement in the engagement. The nature and extent of audit procedures undertaken are intrinsically linked to the identification and assessment of such risks.

Monitoring and remediation processes

EXTERNAL ACCOUNTABILITY AND MONITORING

ASIC – The most recent inspection of a Moore Australia Network Firm was conducted in 2018/2019. The most recent inspection of the Moore Australia network of firms was conducted during 2014 and 2015.

CAANZ – A Quality Review of the Moore Australia network was conducted by Chartered Accountants Australia and New Zealand (CA ANZ) between July and August 2025, with the final results issued in March 2026. We are pleased to report that the review found no specific departures from the member firms' compliance with ASQM 1. As part of our ongoing commitment to continuous improvement, we have actioned CA ANZ's recommendation for a modest administrative enhancement regarding the documentation of network-specific risks at a National level (under APES 325 *Risk Management for Firms*), which was formally adopted by the National Board in early 2026.

Those findings from external reviews and follow up action required, as well as ASIC monitoring reports, are communicated to network firms via members of the Moore Australia Audit and Assurance Committee, the annual audit conference and the national audit

training program. The successful implementation of remedial action required is reviewed as part of both the Moore Global and Moore Australia monitoring programs.

INTERNAL ACCOUNTABILITY AND MONITORING

Moore Global is a member of IFACs Forum of Firms. As a member, Moore Global is required to coordinate regular global internal quality assurance reviews. The review cycle for 2021-24 included a review of Moore Australia during 2023. The review was finalised and no significant findings were identified. Under the current Moore Global Quality Assurance Review (QAR) Programme, Moore Australia is subject to a Full Quality Management Review (QMR) at least once every three years.

Each audit partner is subject to a cyclical file inspection review which is coordinated by Moore Australia.

In addition, Moore Australia conducts additional reviews of each firm's compliance with its ASQM1 obligations.

Where common and or significant findings have been identified as part of these review processes a root cause analysis is undertaken to identify the true root cause of these issues as we understand that this is imperative to implementing effective changes as part of our commitment to quality.

ROOT CAUSE ANALYSIS

We recognise that a fundamental part of an effective monitoring and remediation process is a Root Cause Analysis (RCA). Based on the information available, an investigation into the root cause(s) of identified deficiencies is performed by relevant individuals, exercising professional judgement, to understand the underlying circumstances that caused the deficiency and to enable the firm to evaluate the severity and pervasiveness of the identified deficiency to ensure appropriate remediation. At Moore we undertake RCA's in these instances:

- Systemic Deficiencies – where we would consider the need to modify our policies and procedures as required by ASQM1.
- Isolated Significant Deficiencies or Repetitive Deficiencies – where we would consider enhancing our training efforts covering the area(s) where there were consistent quality shortcomings or significant shortcomings.

Moore Australia also runs a financial statement review program which includes a detailed technical review of the financial statements of selected listed and Public Interest Entity audit clients. This is performed by Moore Australia's Head of Technical Accounting and Sustainability Reporting.

All partners and staff are provided refresher training and updates on their mandatory ethics and independence responsibilities routinely.

All firms in the network participate in the Internal Monitoring Program to monitor compliance with the audit and assurance requirements of the Quality Management policies. This review took place for 2025 and no significant findings were identified. This review is scheduled again for the second half of calendar year 2026.

As part of our ongoing commitment to quality, every Public Interest Entity audit client of the network is subject to an Engagement Quality Review ("EQR") for both the annual audit and half-year review engagements in accordance with ASQM 2. Other audit engagements may also be subject to EQRs as and when required, including:

- where significant uncertainty around going concern exists;
- where certain types of modified audit opinions are being considered;
- in instances where it is required to safeguard against a potential threat to independence;
- where the audit risks associated with the engagement has been deemed high; and
- otherwise, at the lead engagement partner's specific request.

CLIENT ACCEPTANCE AND CONTINUANCE PROCEDURES

For all new assignments, a thorough client engagement process is conducted that covers ethical issues and other professional risk assessment measures. Every potential audit client is considered in relation to:

- the reasons for the proposed change in auditor, through making enquiries of the predecessor auditor;
- potential independence risks and possible conflicts of interest;

- the firm's resources and experience, to ensure that the firm will be able to complete the assignment to the highest professional standards;
- the management and ownership of the potential client, including confirming the identity of individuals; and the potential client's business and the risk associated with the industry or area within which it operates.

Similar safeguards apply to ongoing client relationships and independence in relation to audit clients is reassessed at both the commencement and the conclusion of each audit.

STATEMENT OF EFFECTIVENESS OF OUR INTERNAL SYSTEM OF QUALITY MANAGEMENT

We have undertaken an annual internal monitoring program review of our System of Quality Management within the scope of ASQM 1 and the Moore Global Policies, with our last report signed off on 28 January 2026.

Our review gives us reasonable confidence that:

- Moore Australia network firms and their personnel are fulfilling their responsibilities in accordance with the professional standards and applicable legal and regulatory requirements, and engagements are being conducted in accordance with these standards and requirements
- Reports being issued by the firms and the engagement partners are appropriate in relation to the circumstances of the engagement.

CONCLUSION

We undertook the internal monitoring program review in accordance with the requirements of ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statement, or Other Assurance or Related Services Engagements* issued by the Australian Auditing and Assurance Standards Board and the requirements as set out in the Moore Global Statement of Professional Practice. We believe that the evidence we have obtained supports our statement of effectiveness of our internal system of quality management.

Audit Academy

Collaboration around Technical Knowledge

At Moore Australia, we pride ourselves on our in-house technical knowledge and the varied experience of our National technical team.

It is no surprise that when our Global network decided to roll out an Internationally applicable Audit Academy to the network, the Moore Australia technical team was approached for collaboration on this prestigious project.

PROJECT AT A GLANCE

The Audit Academy project comprises the content development and delivery of a three year on-demand learning syllabus produced in collaboration with our global network's Moore Talent team. Three levels of learning based on International Auditing Standards, described as Foundation, Extension and Experienced, will be available to all network firms, including Moore Australia, through our global Talent Hub. This learning is applicable to graduates or lateral hires who join the network at any of these levels and can be assigned by firms based on individual requirements.

The content includes comprehensive course guides, presentations, video recordings and quizzes to measure understanding of the applicable learning outcomes. This content is available in multiple languages to ensure it can be used across the network. Each of the courses is accredited for CPD/

CPE in multiple jurisdictions and certification is provided for participation in learning.

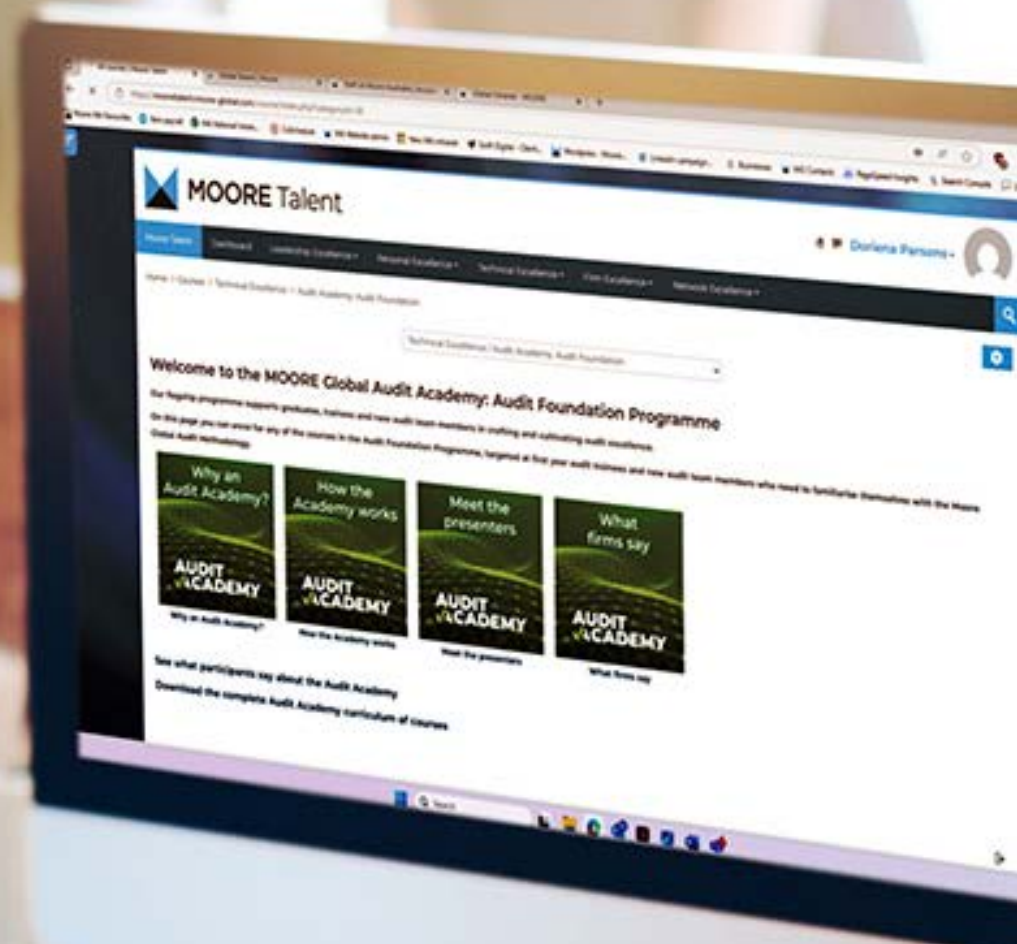
After each course, in-firm follow-up guides and checklists help participants and firms embed learning through recommended practical steps. They also suggest firm-level actions to address any additional learning and development needed to accelerate on-the-job competence.

PROJECT LAUNCH AND MILESTONES

The Audit Academy initiative was launched in 2024 to address the need for targeted training and resources for auditors in their early professional development.

The first tranche of 14 Modules of Year 1 Audit Foundation courses were released to the network in 2025.

In 2026 to date, 15 Year 2 Audit Extension course modules have been released, with content development underway for the remaining courses.



The Moore Way- A Culture of Respect and Support

At Moore Australia, our culture and professional integrity are what guides us through business processes and lie at the heart of our Audit and Quality Assurance processes. We are a people-first network, aiming to be the world's most respected professional services network.

That respect will be earned by the way in which we grow and work together, demonstrate our integrity in everything we do and through the quality we deliver. Our statement might be audacious, but we truly believe this is how we can change the world.

CARE

We'll guide you and support you in a changing world



PASSION

Our drive and dedication delivers results



COMMUNITY

Our global community will help you realise your ambition



ACCESS

We are here, whenever you need us



RESPONSIBLE LEADERSHIP AND ROLE MODELS

Moore Australia's senior leadership team lead by example. To bring longevity to our highly talented workforce, we promote responsible leadership and put great effort into looking after our teams' mental and physical well-being. Each of our firms does this in a slightly different way, but we all do it with the same sense of family. We offer hybrid working environments, support programs, training, mindfulness programs, and work-life balance training, to name a few initiatives. Most importantly we set the tone at the top by creating an inclusive work environment, where everyone feels valued and everyone is able to speak up.

FOSTER AMBITION

We are investing in the leaders of tomorrow. In November 2025 we held our second Emerging Leaders conference. This conference trains those starting out on their leadership journey on how to manage people, conflicts and their time. The conference was exceptionally well received and has received the best feedback of any of our L&D and conference programs to date. The conference runs bi-annually to ensure each of our aspiring leaders has the opportunity to take part.

We also foster ambitious role models through initiatives such as our global aspiring leaders' program, Moore Ambition, and our highly prestigious Harvard Leadership Program.

ETHICS, TRAINING AND CONTINUOUS EDUCATION

One of the keys to success in Audit and Assurance is to always grow and learn. We have an extensive in-house training program, with regular training sessions on technical competencies, to ensure our staff are well equipped to service their clients and perform high quality and efficient assurance engagements. We run regular live workshops and training is recorded so team members can still participate in their own time should they miss the initial live session.

All our audit staff that are members of Chartered Accountants Australia and New Zealand (CAANZ) are required to meet the mandatory continuing professional development (CPD) requirements of

the institute, including the specific requirements for ethics learning. Many of our less experienced staff are in the process of completing external qualifications including their post graduate studies with CAANZ and we support their studies with study skills workshops and the facilitation of study groups.

Moore Australia, in conjunction with the Moore Global network, provides sufficient learning and development opportunities to meet and indeed exceed, the required professional CPD.

SOCIAL AMBITION

The Moore Global network has always committed to helping people thrive – our clients, our people and the communities in which they live and work. Since 2022 we have been taking this one step further with our Social Ambition program. Social Ambition is our global, network-wide strategy to deliver positive social impact in all that we do. Social ambition drives the majority of our Environmental and Social Ambition impacts, whilst also informing some of our Governance drivers.

INITIATIVES FOR NEXT YEAR

Comprehensive training plans – Our comprehensive training schedule continues to be further enhanced and expanded. We are identifying those technical and professional skills that staff require at each level and ensuring that we have a robust training schedule that will help deliver the training that the staff need, when they need it. This will continue to be supplemented by training on changing requirements and specific focus areas where our teams need additional guidance. Continual training allows our teams to further strive for their common goal of excellence.

Digital Transformation – Our digital transformation projects continue to enhance our staff's experiences at work. Our focus over the next years will be the safe use of AI in a professional services environment. Our teams are actively trialling various platforms, with a look at how we can best use various AI Tools to enhance and improve our work-flow, to best serve our customers.

Ethics. The cornerstone of our profession

At Moore Australia, we take our ethical responsibilities seriously and emphasise to our teams that we serve the public interest. We acknowledge that true ethical compliance requires a principle-based approach to embrace the spirit of the code rather than adherence to specific rules.

Moore Australia adheres to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") issued by the Accounting Professional and Ethical Standards Board (APESB) in Australia, which espouses the following fundamental principles:

- **Integrity:** We require our people to be straightforward and honest in all professional and business relationships.
- **Objectivity:** We don't allow bias, conflict of interest or undue influence of others to override professional or business judgements.
- **Competence and due care:** We maintain professional knowledge and skill at the level required to ensure that our clients receive competent professional service based on current technical and professional standards and we act diligently and in accordance with applicable technical and professional standards.
- **Confidentiality:** We respect the confidentiality of information acquired in the performing of our services and don't disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or duty to do so, nor do we use the information for the personal advantage of our team or third parties.
- **Professional behaviour:** We comply with relevant laws and regulations and avoid any conduct that may discredit the profession.

At Moore Australia, the National Head of Quality actively takes part in the Network's Global Ethics Committee to ensure Moore Australia are at the forefront of any new developments in the Ethics environment.

Each individual firm within the Moore Australia network is required to have an Ethics Partner who is responsible for their firm's compliance with all Ethical policies, procedures and principles applicable to the firm.

ONGOING ETHICS EDUCATION:

In collaboration with Moore Australia our Global Network has released 5 hours of on-demand training on the IESBA Code of Ethics, equipping personnel with comprehensive knowledge of global ethical standards. This training tool is available to all firms within the Moore Global Network.

NEW IN 2026:

Moore Global has updated its Statement of Professional Practice (SOPP) regarding the requirement for all network firms to further demonstrate their commitment to Quality. Effective January 2026, all staff members, regardless of their position, are required to participate in a minimum of 3 hours of verifiable Ethics training annually. As mandated by the SOPP, this includes 2 hours of formal training provided by Moore Global or an approved provider, and 1 hour of internal firm training or self-study. The Ethics Academy is a vital tool utilised by our Moore Australia network to achieve this mandatory requirement.

INDEPENDENCE

The provision of our audit services is subject to our strict policies in respect to maintaining our independence. This is achieved through the application of our Quality Management Policies to ensure each firm's compliance with the requirements of ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Corporations Act 2001 (where applicable) and APES 110 *Code of Ethics for Professional Accountants* ("the Code"). Compliance is facilitated through relevant client and engagement specific forms that are used by all member firms of the Moore Australia network to ensure that we are compliant with the 'network firm' requirements of the Code. The following safeguards are enforced to ensure our objectivity is maintained and we are free from conflicts of interest when discharging our professional responsibilities:

- Partners or staff do not act in a managerial or decision-making capacity, and are not involved in processing or originating transactions for our audit clients;

- Where non-audit services are provided to our audit clients, we are satisfied that these services do not have a material impact on our planned audit procedures and we will not express any assurance in relation to these procedures; and
- Partners and staff involved in the provision of non-audit services to our audit clients do not have the authority to accept these engagements without preliminary authorisation from the audit partner.

As auditors, direct and material financial interest in our assurance clients or controlled entities and material associates is prohibited. This prohibition extends to:

- All partners and professional staff of any firm within the Moore Australia network, and any superannuation fund, companies or trusts controlled by them;
- Spouses, domestic partners and dependents of our partners and professional staff;
- Certain other relatives of partners and professional staff who directly provide any professional services to the client and its controlled entities; and
- The firm and all other firms within the Moore Australia network including controlled entities.

The following policies and procedures are undertaken to ensure compliance with our Quality Management Policies:

- Six-monthly declarations are signed by all

partners and staff confirming they hold no prohibited financial or employment relationships with assurance clients of any firm within the Moore Australia network. Our system of quality management monitors this cyclical process, with the most recent declarations signed off in January 2026;

- Independence declarations on each audit engagement are signed by all engagement team members confirming their independence;
- Conflict checks are performed on all new clients to identify any potential conflicts of interest. In 2025 a new system was implemented by Moore Global, namely Moore Independence, for the network firms, to assist in performing these checks and managing independence threats in an effective way with a full audit trail of activity available to the firms;
- Where non-audit services are to be provided to an audit client that may create a threat to independence, approval by the engagement partner and the firm's Ethics Partner is obtained prior to the commencement of the engagement;
- All new partners and professional staff undertake ethics and independence training as part of their induction when joining a Moore Australia firm;
- Ethics refresher training is prescribed annually for all professional staff; and
- Cyclical audit and assurance engagement file reviews are conducted internally.



Moore Australia (VIC/TAS)

LEGAL STRUCTURE

During the year ended 30 June 2026, Moore Australia in Victoria operated through Moore Australia (Vic) Pty Ltd, which is a private company which acts as agent for individual Directors' trusts. There are no outside shareholders. Audit services were conducted by Moore Australia Audit (Vic), a partnership of individuals, comprising of five Directors of Moore Australia (Vic) Pty Ltd. Audits were conducted by designated audit partners all of whom are registered company auditors.

GOVERNANCE

Moore Australia (Vic) Pty Ltd has a Board of Directors comprising all of the Directors. The Board has a Chief Executive Officer, who is also a Director, to oversee the governance of the organisation. The Chief Executive Officer reports to the Board of Directors and meets with the Board monthly.

The key roles of the Board of Directors are:

- **governance;**
- **setting strategic direction;**
- **ensuring the Chief Executive Officer executes the Company's business strategy;**
- **approving plans and budgets to support the business strategy;**
- **monitoring financial compliance; and**
- **appointment of the Chief Executive Officer.**

The Chief Executive Officer, who is responsible for the day to day operations of the firm, is appointed by and accountable to the Board of Directors. The company's Chief Executive Officer is Steven Sakkas. The key roles of the Chief Executive Officer are:

- **leadership and vision;**
- **propose and execute approved strategies;**
- **propose business plans and budgets to support strategies; and**
- **operate the business in accordance with the strategies and plans approved by the Board.**

BASIS FOR DIRECTOR REMUNERATION

Directors of Moore Australia (Vic) Pty Ltd are remunerated as follows:

- **Equity directors are remunerated by a fixed share of profits and profit share based on the percentage of**

interest held in Moore Australia (Vic) Pty Ltd.

- **Fixed draw directors are compensated with a fixed profit share and performance-linked bonus. Performance evaluations consider both financial and non-financial metrics, with individual director assessments conducted annually based on monthly meetings with the CEO. The fixed profit share is determined by the Board of Directors.**
- **Audit partners and staff are not remunerated by reference to non-audit services sold to audit clients.**
- **The appointment of equity and non-equity directors is subject to approval by the Board of Directors.**

NAMES OF RELEVANT ENTITIES AUDITED BY CURRENT MOORE AUSTRALIA AUDIT (VIC) (OF THE KINDS MENTIONED IN SUBSECTION 332A (1) OF THE ACT)

This list includes those clients to which the firm issued an audit report in accordance with the requirements of Division 3 of Part 2M.3 of the Corporations Act 2001 during the 2025-2026 financial year.

Atomos Limited
FAR Limited
Oakridge International Limited
Prestal Holdings Limited

Services Provided	Revenue from Services	
	2025 (\$'000)	2026 (\$'000)
Audits and reviews of financial statements	8,879	8,864
Revenue relating to non-audit services to audit clients	2,579	1,689
Other assurance and non-audit services	23,089	24,161
Total Fees	35,547	34,714

APPENDIX 1- FIRM DETAILS

Moore Australia (WA)

LEGAL STRUCTURE

During the year ended 30 June 2026, Moore Australia in Western Australia operated through Moore Australia (WA) Pty Ltd, which is a private company which acts as agent for individual Directors’ trusts. There are no outside shareholders.

Audit services were conducted by Moore Australia Audit (WA), a partnership of individuals, comprising of 15 Partners who are also Directors of Moore Australia (WA) Pty Ltd. Audits were conducted by designated audit partners all of whom are registered company auditors.

GOVERNANCE

Moore Australia (WA) Pty Ltd has a Board of Directors comprising all of the Directors.

The key roles of the board are:

- **governance;**
- **setting strategic direction;**
- **ensuring the Managing Partner executes the Company's business strategy;**
- **approving plans and budgets to support the business strategy;**
- **monitoring financial compliance; and**
- **appointment of the Managing Partner.**

The Managing Partner, who is responsible for the day-to-day operations of the firm, is appointed by and accountable to the Board of Directors.

From 1 July 2024, the Managing partner was James Tng. The key roles of the Managing Partner are:

- **leadership and vision;**
- **propose and execute approved strategies;**
- **propose business plans and budgets to support strategies; and**
- **operate the business in accordance with the strategies and plans approved by the Board.**

NAMES OF RELEVANT ENTITIES AUDITED BY CURRENT MOORE AUSTRALIA AUDIT (WA) (OF THE KINDS MENTIONED IN SUBSECTION 332A (1) OF THE ACT)

This list includes those clients to which the firm issued an audit report in accordance with the requirements of Division 3 of Part 2M.3 of the Corporations Act 2001 during the 2025-2026 financial year.

- Altech Batteries Limited
- Ark Mines Limited
- Australian Silica Quartz Group Limited
- Canadian Phosphate Limited
- Central Iron Ore Limited
- Chariot Resources Ltd (formerly Chariot Corporation Ltd)
- Civmec Limited
- Condor Energy Limited
- Credit Intelligence Limited
- Crigen Resources Limited
- Dragon Mountain Gold Limited
- Dundas Minerals Limited
- DXN Limited
- FFI Holdings Limited
- Fortuna Metals Ltd (formerly Lanthanein Resources Limited)
- Golden Deepes Limited
- Gorilla Gold Mines Limited
- Great Northern Minerals Limited
- Gullewa Limited
- International Equities Corporation Limited
- Litchfield Minerals Limited
- MEC Resources Limited
- Metals Australia Limited
- Oceana Metals Limited
- QX Resources Limited
- Rapid Critical Metals Limited
- Red Ridge Australasia Limited (formerly Red Ridge Group Limited)

- Resource Base Limited
- RLF Agtech Limited
- Rofina Group Limited
- Sabre Resources Limited
- Stonehorse Energy Limited
- Toro Energy Limited
- Tusker Minerals Ltd (formerly DY6 Metals Ltd)
- Wellard Limited

BASIS FOR DIRECTOR REMUNERATION

Directors of Moore Australia (WA) Pty Ltd are remunerated as follows:

- 10 x Directors by a fixed salary and bonus which is linked to the firm achieving its net profit target.
- 13 x Directors by profit share based on the percentage of interest held in Moore Australia (WA) Pty Ltd and Moore Australia Audit (WA).

The fixed salary and bonus are determined by the Board of Directors.

No part of audit-related remuneration is incentive based.

Audit partners and staff are not remunerated by reference to non-audit services sold to audit clients.

The distribution of profit share is approved by the board of Directors taking into consideration the profitability and cashflow of the Company and audit partnership.

MOORE AUSTRALIA (WA) FINANCIAL INFORMATION

Services Provided	Revenue from Services	
	2025 (\$'000)	2026 (\$'000)
Audits and reviews of financial statements	8,500	9,100
Revenue relating to non-audit services to audit clients	1,100	1,200
Other assurance and non-audit services	14,300	15,200
Total Fees	23,900	25,500

Contact Us

With 600+ people across Australia, we are always near you. Visit our website, or scan the QR code to find your nearest Moore Australia Advisor.

www.moore-australia.com.au



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