

JusticeNet SA Inc

ABN: 31 135 823 513

Financial Statements

For the year ended 30 June 2026

JusticeNet SA Inc

ABN: 31 135 823 513

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For the year ended 30 June 2026

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JusticeNet SA Inc

ABN: 31 135 823 513

Board of Management's Report

30 June 2026

The Board of Management present their report on JusticeNet SA Inc ("the Association") for the financial year ended 30 June 2026.

Information on the Board of Management

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

Scott Foreman (Chair)

Ben Opie (Treasurer)

Dharani Rana

Elaine Marinas

Kristy Macfarlane

Lucinda Byers

Susannah Doyle

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

Principal activities

The principal activity of the Association during the financial year was to operate free legal services for people with civil law matters who cannot afford legal representation, including:

- Pro Bono (a referral service)
- the Self-Representation Service (a legal assistance service for self-represented litigants in the Federal and Federal Circuit Courts); and
- Homeless Legal (an outreach legal service of those experiencing homelessness)

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

Operating results

The deficit of the Association for the year ended 30 June 2026 was \$14,044 (2025: surplus \$47,293).

JusticeNet SA Inc

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Board of Management's Report

30 June 2026

Events after the reporting date

The Board of Management has, for some time, been exploring the opportunity for the Association to merge with Justice Connect. Justice Connect is a Melbourne based registered charity with very similar services and objectives to the Association. After extensive due diligence, the Board of Management resolved on 26 August 2026 that it was in the interests of the Association to merge with Justice Connect. The merger will only proceed if approved by the Association's Members at the Associations' Annual General Meeting, in accordance with its Constitution.

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

Declaration

In accordance with Section 35(5) of the Associations Incorporation Act (SA), the Board of Management of the Association hereby states that during the financial year ended 30 June 2026:

a.

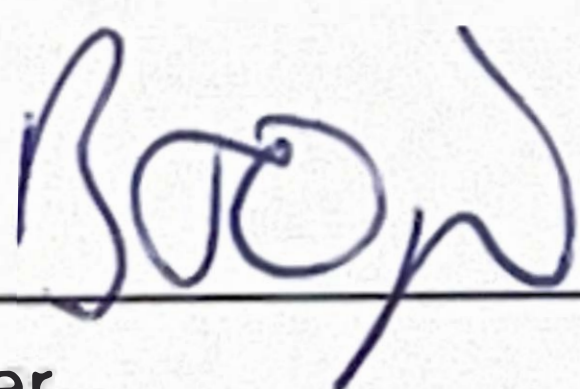
- (i) no officer of the Association; or
- (ii) no firm of which an officer is a member; or
- (iii) no body corporate in which an officer has a substantial financial interest, has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association (other than as disclosed in the financial statements); and

b. no officer of the Association has received directly or indirectly from the Association any payment or other benefit of pecuniary value (other than as disclosed in the financial statements).

Signed in accordance with a resolution of the Board of Management.



Chairperson



Treasurer

Dated this ⁴ day of September 2026



Auditor's independence declaration under section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* to the Board of Management of JusticeNet SA Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, there have been:

- no contraventions of the auditor independence requirements as set out in section 60-40 of the *Associations Incorporations Act (SA) 1985* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

PERKS AUDIT PTY LTD

8/81 Flinders Street
Adelaide SA 5000

NICK BROMELL

Director

Registered Company Auditor

Dated this 14th day of September 2026

JusticeNet SA Inc

ABN: 31 135 823 513

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2026

	Note	2026 \$	2025 \$
Revenue	4	903,393	881,151
Employee benefit expenses		(751,367)	(712,324)
Other expenses	5	(116,441)	(96,370)
Fundraising expenses		(30,107)	(23,639)
Depreciation - plant & equipment		(1,807)	(1,525)
Depreciation - right-of-use asset		(17,715)	-
Total Depreciation		(19,522)	(1,525)
(Deficit) / surplus before income tax		(14,044)	47,293
Income tax expense	3.b	-	-
(Deficit) / surplus after income tax		(14,044)	47,293
Other comprehensive income		-	-
Total comprehensive (loss) / income for the year		(14,044)	47,293

The accompanying notes form part of these financial statements.

JusticeNet SA Inc

ABN: 31 135 823 513

Statement of financial position

As at 30 June 2026

	Note	2026 \$	2025 \$
Assets			
Current assets			
Cash and cash equivalents	6	476,775	507,600
Trade and other receivables	7	11,000	3,001
Total current assets		487,775	510,601
Non-current assets			
Property, plant and equipment	8	1,532	2,404
Right-of-use assets	9	29,526	-
Total non-current assets		31,058	2,404
Total assets		518,833	513,005
Liabilities			
Current liabilities			
Trade and other payables	10	27,166	68,293
Employee benefits	11	64,102	43,790
Income in advance	12	60,693	50,191
Lease liabilities		23,966	-
Total current liabilities		175,927	162,274
Non-current liabilities			
Lease liabilities		6,219	-
Total liabilities		182,146	162,274
Net assets		336,687	350,731
Equity			
Retained earnings		336,687	350,731
Total equity		336,687	350,731

The accompanying notes form part of these financial statements.

JusticeNet SA Inc

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Statement of changes in equity

For the year ended 30 June 2026

2025	Retained earnings \$	Total \$
Opening balance	303,438	303,438
Surplus for the year	47,293	47,293
Closing balance	350,731	350,731

2026	Retained earnings \$	Total \$
Opening balance	350,731	350,731
(Deficit) for the year	(14,044)	(14,044)
Closing balance	336,687	336,687

The accompanying notes form part of these financial statements.

JusticeNet SA Inc

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Statement of cash flows

For the year ended 30 June 2026

	Note	2026 \$	2025 \$
Cash flows from operating activities:			
Receipts from operating grants		531,636	559,862
Other receipts		432,905	369,979
Payments to suppliers and employees		(967,434)	(838,488)
Interest received		12,089	18,732
Net GST (paid)		(39,086)	(41,484)
Net cash flows (used in) / from operating activities	15	(29,890)	68,601
Cash flows from investing activities:			
Payments for plant and equipment		(935)	-
Net cash (used in) investing activities		(935)	-
Net increase in cash and cash equivalents		(30,825)	68,601
Cash and cash equivalents at beginning of year		507,600	438,999
Cash and cash equivalents at end of financial year		476,775	507,600

The accompanying notes form part of these financial statements.

JusticeNet SA Inc

ABN: 31 135 823 513

Notes to the financial statements

For the year ended 30 June 2026

1) Introduction

The financial statements cover JusticeNet SA Inc ("the Association") as an individual entity. JusticeNet SA Inc is a not-for-profit Association incorporated in South Australia and is registered under the *Australian Charities and Not-for-profits Commission Act 2012* ("the ACNC Act").

The financial statements were authorised for issue on the day of September 2026 by the Board of Management.

Comparatives are consistent with prior years, unless otherwise stated.

2) Basis of preparation

The Board of Management have prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the ACNC Act. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the ACNC Act and the material accounting policy information disclosed below, which the Board of Management have determined is appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

Statement of Compliance

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the ACNC Act, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*. These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The financial statements, except for the statement of cash flows, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes.

3) Material accounting policy information

a) Revenue

i) Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

JusticeNet SA Inc

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Notes to the financial statements

For the year ended 30 June 2026

3) Material accounting policy information (continued)

a) Revenue (continued)

i) Revenue from contracts with customers (continued)

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

ii) Specific revenue streams

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

Donations and fundraising

Events, donations, fundraising and raffles are recognised when received or receivable.

Memberships

Membership income is recognised in the period in which to the membership period relates.

Grant revenue

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

b) Income tax

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

c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Notes to the financial statements

For the year ended 30 June 2026

3) Material accounting policy information (continued)

c) Goods and services tax (GST) (continued)

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Property, plant and equipment is depreciated on a straight line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Useful life
Leasehold improvements	4-10 years
Plant and equipment	3-5 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

f) Leases

At inception of a contract, the Association assesses whether a lease exists.

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

The Association has chosen not to apply AASB 16 to leases of intangible assets.

Notes to the financial statements

For the year ended 30 June 2026

3) Material accounting policy information (continued)

f) Leases (continued)

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model, depreciated over the lease term on a straight-line basis.

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

g) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

Long service leave

On 1 October 2025 the *Portable Long Service Leave Act 2024 (SA)* was extended to the community services sector, and the Association's employees are covered by the resulting portable long service leave scheme administered by the Portable Long Service Leave Board.

Under the scheme the Association pays a quarterly levy, currently 2.2% of ordinary remuneration, to the Board. The levy is recognised as an employee benefits expense in the period to which the return relates, and no liability is carried for service rendered on or after 1 October 2025. Where a worker becomes entitled to long service leave, the Board pays the entitlement in full and recovers from the employer only that portion referable to service completed before the scheme commenced.

Service completed before 1 October 2025 therefore remains an obligation of the Association, but is credited under the scheme only where the employee attains seven years' qualifying service with the Association. Consistent with prior years, the Association recognises a provision for long service leave only once an employee has reached seven years' service. The provision is measured at the amount expected to be paid, being the employee's current pay rate applied to the accrued entitlement, plus associated on-costs, and is not discounted as the effect is not material.

h) Economic dependency

The financial report has been prepared on the going concern basis. However, attention should be drawn to the fact the Association is dependent on the continued funding from the Commonwealth Government. The Board of Management are of the opinion that funding will continue, and if not, sufficient operating surpluses can be generated through other revenue streams that will enable the Association to continue as a going concern.

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Notes to the financial statements

For the year ended 30 June 2026

4) Revenue and other income

	2026	2025
	\$	\$
Revenue		
Grant income	462,835	489,940
Membership	46,609	39,616
Total revenue	509,444	529,556
Other income		
Donations and fundraising	381,860	332,863
Interest income	12,089	18,732
Total other income	393,949	351,595
Total revenue and other income	903,393	881,151

5) Other expenses

	2026	2025
	\$	\$
Consultancy fees	33,899	33,047
IT expenses	21,507	17,024
Other expenses	23,181	13,552
Professional memberships	12,299	12,746
Accounting fees	8,642	8,426
Stripe fees	9,568	7,622
Insurance	1,778	3,953
Utilities and outgoings	5,567	-
Total other expenses	116,441	96,370

6) Cash and cash equivalents

	2026	2025
	\$	\$
Cash at bank	255,846	295,953
Cash on hand	-	70
Short-term deposits	220,929	211,577
Total cash and cash equivalents	476,775	507,600

7) Trade and other receivables

Current	2026	2025
	\$	\$

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Notes to the financial statements

For the year ended 30 June 2026

7) Trade and other receivables (continued)

Current	2026 \$	2025 \$
Trade receivables	11,000	3,933
Provision for impairment	-	(932)
Total trade and other receivables	11,000	3,001

8) Property, plant and equipment

	2026 \$	2025 \$
Plant and equipment		
At cost	3,205	2,270
Accumulated depreciation	(2,891)	(1,692)
Total plant and equipment	314	578
Leasehold improvements		
At cost	3,042	3,042
Accumulated depreciation	(1,824)	(1,216)
Total leasehold improvements	1,218	1,826
Total property, plant and equipment	1,532	2,404

9) Leases

	2026 \$
Right-of-use assets	29,526
Total right-of-use assets	29,526

Movements in carrying amounts of right-of-use assets:

2026	Buildings \$	Total \$
Additions	47,241	47,241
Depreciation charge	(17,715)	(17,715)
Balance at 30 June 2026	29,526	29,526

JusticeNet SA Inc

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Notes to the financial statements

For the year ended 30 June 2026

10) Trade and other payables

Current	2026 \$	2025 \$
Trade payables	1,110	1,778
GST payable	11,435	18,034
Employee benefits	4,689	28,460
Accrued expenses	9,932	20,021
Total trade and other payables	27,166	68,293

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

11) Employee benefits

	2026 \$	2025 \$
Current		
Long service leave	24,695	23,298
Annual leave	39,407	20,492
Total current employee benefits	64,102	43,790

At 30 June 2026 one employee (2025: one) had attained seven years' service. The provision comprises the accrued entitlement of \$21,951 together with on-costs of \$2,743 for superannuation and workers compensation. The provision has been measured on service completed to 30 September 2025, being the date the portable long service leave scheme commenced. Service from that date is funded through the quarterly levy and is not provided for.

12) Income in advance

	2026 \$	2025 \$
Grant income in advance	60,693	50,191
Fundraising income in advance	-	-
Total income in advance	60,693	50,191

13) Contingencies

In the opinion of the board of management, the Association did not have any contingencies at 30 June 2026 (2025: None).

JusticeNet SA Inc

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Notes to the financial statements

For the year ended 30 June 2026

14) Related parties

The Board Members of the Association provide their services without remuneration.

There were no related party transactions during the financial year (2025: Nil)

15) Cash flow information

Reconciliation of (deficit) / surplus to net cash provided by operating activities:

	2026	2025
	\$	\$
(Deficit) / surplus for the year	(14,044)	47,293
Add non-cash items:		
Depreciation - plant & equipment	1,807	1,525
Changes in assets and liabilities:		
(Increase) / decrease in receivables	(7,995)	(937)
(Decrease) / increase in trade and other payables	(40,472)	20,423
(Decrease) / increase in employee benefits	20,312	(12,393)
Increase in income in advance	10,502	12,690
Cash inflows from operations	(29,890)	68,601

16) Events occurring after the reporting date

The Board of Management has, for some time, been exploring the opportunity for the Association to merge with Justice Connect. Justice Connect is a Melbourne based registered charity with very similar services and objectives to the Association. After extensive due diligence, the Board of Management resolved on 26 August 2026 that it was in the interests of the Association to merge with Justice Connect. The merger will only proceed if approved by the Association's Members at the Associations' Annual General Meeting, in accordance with its Constitution.

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

17) Statutory information

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

JusticeNet SA Inc
Level 7, 3 Angas Street
Adelaide SA 5001

JusticeNet SA Inc

ABN: 31 135 823 513

Board of Management's Declaration

30 June 2026

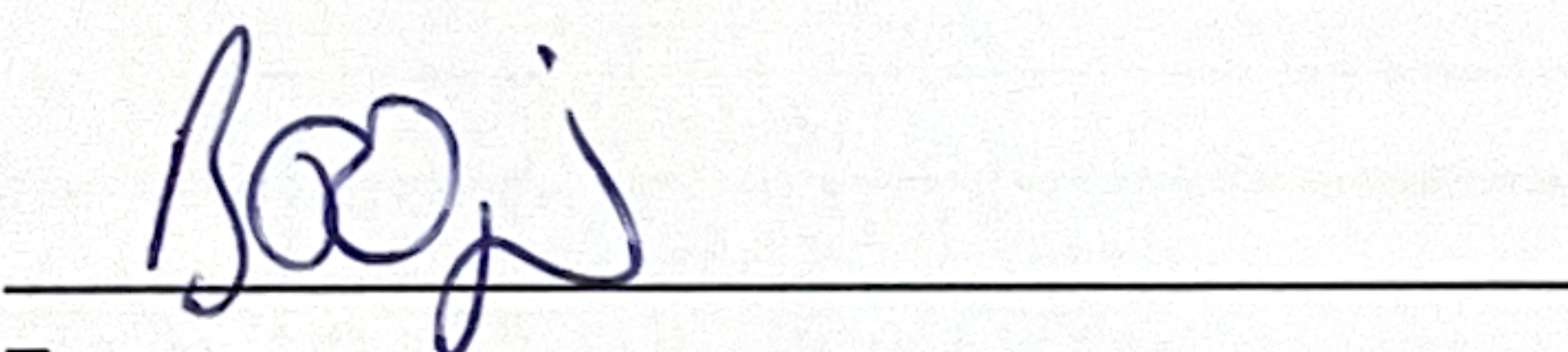
In accordance with a resolution of the Board of Management of JusticeNet SA Inc ("the Association"), the Board of Management of the Association declare that in the Board of Management's opinion:

1. The financial statements and notes, as set out on pages 5 to 16, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards to the extent described in Note 2 to the financial report; and
 - b. give a true and fair view of the financial position of the Association as at 30 June 2026 and its performance for the year ended on that date.
2. There are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2022*.



Chairperson



Treasurer

Dated this 14th day of September 2026



Independent auditor's report to the members of JusticeNet SA Inc

Opinion

We have audited the accompanying financial report, being a special purpose financial report of JusticeNet SA Inc ("the Association"), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements, including a summary of material accounting policy information, and the Board of Management's declaration.

In our opinion, the accompanying financial report of the Association is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*; including:

1. giving a true and fair view of JusticeNet SA Incorporated's financial position as at 30 June 2026 and of its financial performance for the year ended; and
2. complying with Australian Accounting Standards to the extent described in Note 2 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the ethical requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 of the financial report, which describes the basis of accounting. The financial report is prepared for the purpose of fulfilling the Board of Management's financial reporting requirement under the *Australian Charities and Not-for-profits Commissions Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Emphasis of Matter - Economic Dependence

We draw attention to Note 3(h) to the financial report, which highlights that the Association is dependent on the continued funding provided by the Commonwealth Government. Our opinion is not modified in respect of this matter.



Independent auditor's report to the members of JusticeNet SA Inc

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

The Board of Management are responsible for the other information. The other information obtained at the date of this auditor's report is included in the Board of Management's Report, but does not include the financial report and our auditor's report thereon.

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

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Responsibilities of Board of Management for the Financial Report

The Board of Management of the Association is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 2 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the needs of the members. The Board of Management's responsibility also includes such internal control as the Board of Management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatements, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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



Independent auditor's report to the members of JusticeNet SA Inc

Auditor's Responsibilities for the Audit of the Financial Report (continued)

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

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



Independent auditor's report to the members of JusticeNet SA Inc

Auditor's Responsibilities for the Audit of the Financial Report (continued)

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

PERKS AUDIT PTY LTD

8/81 Flinders Street
Adelaide SA 5000

NICK BROMELL

Director
Registered Company Auditor

Dated this 14th day of September 2026