PKF

Transparency Report

For the year ended 30 June 2026



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A global community where dynamic business advisers can belong, grow and thrive.

Together, we create powerful opportunities to propel the success of our clients.



Bob Bell
Managing Director
bbell@pkf.com.au

Foreword

We are pleased to present our Transparency Report for the year ended 30 June 2026.

During the year, PKF Newcastle and Sydney continued its focus on audit quality, professional standards and continuous improvement. Our system of quality management is supported by the PKF Australia quality management framework and policies aligned with ASQM 1 and ASQM 2, together with engagement monitoring, independence processes, professional development and ongoing investment in audit methodology and technology.

During 2026, our Audit & Assurance practice continued to invest in consistent audit methodology, quality monitoring and the development of our people, while also responding to emerging developments including sustainability assurance and the increasing use of technology within audit.

Quality remains fundamental to our Audit & Assurance practice. We recognise that maintaining consistently high audit quality requires strong leadership, appropriate resources, effective monitoring and a culture in which continuous improvement and professional skepticism are embedded in the way we work.

Legal structure and ownership

PKF Newcastle & Sydney (the Firm) is a group of partnerships, companies and trusts owned by its equity partners and related entities and governed by a Shareholders Agreement and Audit Partnership Agreement.

As of 30 June 2026, there were twelve equity partners in the Firm's head entity.

The Firm operates from the following two offices in New South Wales:

- Level 8, 1 O'Connell Street, Sydney, 2000; and
- 755 Hunter Street, Newcastle West, 2302.

The Firm offers a range of services comprising:



Audit and Assurance



Corporate Finance



Business Advisory



Taxation



Business, Recovery and Insolvency



Wealth Creation

The PKF Newcastle & Sydney Audit division is operated as a separate partnership, PKF (NS) Audit & Assurance Limited Partnership ("PKF(NS) A&A" or "Partnership"). As of 30 June 2026, PKF(NS) A&A had five equity partners and is governed by its own partnership agreement.

In the year ended 30 June 2026, the PKF NS Administration Services P/L ATFT New Horizons Unit Trust was utilised by the Partnership as its administration vehicle. All employees who provide assurance services are employed by PKF(NS) A&A.

Governance

The Firm's Governance is overseen by a Board comprising the Managing Director, 5 equity partners and a non-executive director. The Board meets 6 times per year to discuss operational and strategic matters.

The equity partners also meet periodically to discuss matters that arise which need to be urgently addressed. As of 30 June 2026, the equity partners and their business units are as follows:



National network

PKF Newcastle & Sydney is a member firm of the PKF International Network, admitted under an individual Operating License Agreement.

The twelve PKF firms in Australia are in Newcastle, Sydney, Adelaide, Canberra, Gold Coast, Melbourne, Perth, Port Stephens, Tamworth, Upper Hunter, Darwin, and Walcha.

All PKF firms within Australia have signed a Members' Agreement with PKF Australia Limited (PKFA).

Currently the members of the board are:

Adelaide	Antoniette Tatarelli
Canberra	George Diamond
Gold Coast	Matthew Butler
Darwin	Matthew Kennon
Melbourne	Timothy Bow
Newcastle/Sydney	Bob Bell
Perth	Darren Shillington
Tamworth/Walcha	Evan Brownsmith
Steve Meyn (Chair)	

PKFA is governed by a board of directors, consisting of a partner representative from each of the PKF firms in Australia (excluding any correspondent members).

The Board meets face-to-face at a minimum three times per year and conducts monthly teleconferences. The Board is responsible for protecting the interests and reputation of the members of PKFA, and for the oversight of the management and operations of the national network from a strategic level. The functions and powers of PKFA are specified within the Members Agreement. To assist the Board in performing these functions and powers, the following sub- committees have been established and the various functions and powers delegated:

- Audit and Assurance
- Business Advisory
- Business Recovery & Insolvency
- Corporate Finance
- Taxation
- Information Technology
- Marketing
- Wealth Management
- ESG and Sustainability

A representative from each office is entitled to have a member on each of these sub-committees. Each sub-committee has a chairperson, who is required to report to the Board on a regular basis and various matters set out within the Members Agreement.

The PKF Australia Chief Operating Officer or Chairman also attends sub- committee meetings.

International network

The Firm is a member firm of the PKF International Limited (PKFIL) network of separately owned firms. Globally, PKF consists of 530+ offices worldwide, operating in 150 countries, across five regions.

The Firm does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms within PKFIL. PKF Newcastle & Sydney is a separate legal entity to all other PKFIL network firms and accordingly is not responsible for the decisions and actions made by other PKF network firms.

The network formed by PKFIL (the Licensor) and the member firms (the Licensees) is regulated by adherence to an Operating Licence Agreement (OLA) between the Licensor and individual Licensees. The form of the OLA authorises the Licensee to use the PKF name as defined under specific circumstances, under specific conditions, for specific purposes (The Business) and in a specific territory (The Territory), in consideration for which, the Licensee pays a royalty and Licence fee to the Licensor.

50

Years' experience in Australia

12

Offices across Australia

11th

National advisory and accounting network

700+

Professionals advising ambitious businesses





PKFIL is a company registered in England and limited by guarantee (registered number 03816253). The Company's Articles of Association require a Board of Directors who conducts the business of the Company. The Board authorises recruitment of PKFIL's staff, authorises a number of international committees, divides the member firms into geographical regions, and sets an annual licence fee for the member firms within the network.

Each licensee is separately owned. Contractual relations are only formed between a client and the member firm engaged by the client and no other member firm may be held liable. PKFIL has no financial or management interest in any member firm.

None of the directors of PKFIL has a financial or management interest in any member firm other than his or her own.

The PKFIL Board comprises at least one member from each geographical region and each region has a Board.

There are two international committees responsible for professional and practice standards being:

- **International Professional Standards Committee (including Assurance)** - this establishes the minimum professional standards to be met by member firms and conducts a global quality review programme. It also promotes audit materials and capabilities as well as organising audit and accounting events.
- **International Tax Committee** - This promotes the development of tax capabilities on a global basis and organises tax events.

A number of additional practice area committees operate regionally and internationally.

Details of member firms are set out in the PKFIL directory and on the website www.pkf.com.

System of Quality Management

Our commitment to quality

Audit quality is fundamental to our role in supporting confidence in financial reporting and the capital markets. At PKF Newcastle and Sydney. responsibility for quality extends across the Audit & Assurance practice and is embedded in our governance, leadership, policies, methodologies and day-to-day engagement activities.

Our System of Quality Management (SOQM) provides the framework through which we establish quality objectives, identify and assess risks to achieving those objectives, design and implement appropriate responses, and monitor whether those responses are operating effectively.

The system is designed to provide reasonable assurance that:

- the Firm and its people fulfil their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with those standards and requirements; and
- reports issued by the Firm and engagement partners are appropriate in the circumstances.

The SOQM is designed and operated in accordance with **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,** together with other applicable professional and regulatory requirements.

A risk-based approach to quality

Our approach to quality management is risk based. We establish quality objectives relevant to our business and engagements, identify conditions or circumstances that could adversely affect the achievement of those objectives and assess the associated quality risks.

Responses are then designed and implemented to address those risks. These include Firm-wide policies and procedures, audit methodology, consultation and review processes, independence requirements, engagement quality reviews, learning and development, technological and intellectual resources, and monitoring activities.

This approach recognises that audit quality is not achieved through a single control or review. It depends on an interconnected system of leadership, people, methodology, resources, ethical behaviour, effective engagement execution, monitoring and continuous improvement.

Components of our System of Quality Management

Our SOQM addresses the eight components established by ASQM 1.

Risk Assessment → Governance & Leadership → Relevant Ethical Requirements → Acceptance & Continuance → Engagement Performance → Resources → Information & Communication → Monitoring & Remediation

with **Audit Quality** at the centre of all these components.

1. Firm risk assessment process

We maintain a process for establishing quality objectives, identifying and assessing quality risks and designing and implementing responses to those risks. Changes affecting the Firm, the engagements we perform or the environment in which we operate are considered to determine whether new or modified quality objectives, risks or responses are required. This makes our SOQM a **dynamic system that responds to changes in our practice and the audit environment,** rather than a static set of policies.

2. Governance and leadership

The Firm's leadership is accountable for quality and for creating an environment in which quality is consistently prioritised.

Our governance arrangements establish responsibility and accountability for the SOQM and support a culture that emphasises professional integrity, independence, professional scepticism, consultation and appropriate challenge.

Ultimate responsibility and accountability for the SOQM is assigned to Bob Bell, Managing Director. Operational responsibility for the SOQM, compliance with independence requirements and the monitoring and remediation process is assigned to Clayton Hickey, Audit Partner. Both of these individuals have the appropriate experience, knowledge, influence and authority within the Firm, and sufficient time, to fulfil their assigned responsibilities.

Commercial considerations do not override our responsibility to perform quality engagements in accordance with professional standards and applicable legal and regulatory requirements.

3. Relevant ethical requirements

Independence, objectivity and ethical behaviour are fundamental to audit quality.
Our policies and processes are designed to support compliance with applicable ethical and independence requirements, including requirements relating to financial interests, business and personal relationships, non-assurance services, partner rotation and other circumstances that could create threats to independence.
Independence requirements apply at both Firm and engagement level, with processes for identifying, evaluating, addressing and, where necessary, escalating independence matters.

4. Acceptance and continuance

We have policies and procedures governing the acceptance and continuance of clients and engagements.

These processes consider whether the Firm:

- has the competence, capabilities, time and resources necessary to perform the engagement;
- can comply with relevant ethical and independence requirements;
- has appropriately considered information regarding the integrity and ethical values of the client; and
- can appropriately manage the risks associated with the engagement.

Higher-risk engagements may be subject to additional consultation and approval requirements.

5. Engagement performance

Our audit methodology, policies and supporting resources are designed to promote the consistent performance of quality engagements.
These arrangements address matters including planning, risk assessment, professional judgement and scepticism, supervision and review, consultation, engagement documentation and the resolution of differences of opinion.
Certain engagements are also subject to an Engagement Quality Review, as described below.

6. Resources

High-quality audits depend on having appropriately skilled people supported by appropriate technological, intellectual and financial resources.

Our resource management processes are designed to ensure engagement teams have sufficient time and access to people with appropriate competence and capabilities to perform their responsibilities.
We support our people through professional development, technical training, audit methodology, consultation, coaching and access to specialist expertise where required.

Technology and intellectual resources increasingly support how our audits are planned, performed, documented and reviewed. The Firm continues to consider how technology and emerging capabilities can enhance audit quality while maintaining appropriate governance, confidentiality, security and professional judgement.

As a member of the PKF Australia network, the Firm uses certain network requirements and services within its SOQM, including the PKF audit methodology and templates, technical guidance and training, and network-coordinated engagement and firm-level reviews. The Firm remains responsible for its SOQM and evaluates how these network resources are used, including whether they need to be adapted or supplemented so that they are appropriate for the Firm.

7. Information and communication

Effective quality management depends on relevant, reliable and timely information being available to those who need it.

Our policies and processes support the communication of quality-related information across the Firm, including developments in professional standards, audit methodology, independence requirements, quality findings and other matters relevant to engagement performance.

Our people are expected to raise questions and concerns and to consult where matters involve significant judgement, complexity or uncertainty.

8. Monitoring and remediation

Monitoring and remediation are critical to the continuous improvement of our SOQM.
We undertake monitoring activities designed to provide information about the design, implementation and operation of the system and to identify deficiencies requiring remediation.

These activities include consideration of engagement-level and Firm-level quality matters. Our monitoring activities include the inspection of completed engagements, with each engagement partner selected for inspection on a cyclical basis, at least once every three years.

Engagement inspections are performed by reviewers independent of the engagement. The Firm is also subject to external monitoring, including inspections by ASIC and quality reviews of the PKF Australia network by Chartered Accountants Australia and New Zealand (CAANZ). The most recent of which was conducted by CAANZ and was completed in 2026 with no deficiencies identified.

Where deficiencies are identified, we consider their nature and significance, undertake appropriate root-cause analysis and develop remedial actions. The implementation and effectiveness of those actions are subsequently monitored.

Our objective is not simply to identify quality issues, but to understand why they occurred and use those insights to reduce the risk of recurrence.

Engagement Quality Reviews

Engagement Quality Reviews form an important element of our quality framework. They provide an objective evaluation of the significant judgements made by the engagement team and the conclusions reached in formulating the engagement report.

Engagement Quality Reviews are performed in accordance with ASQM 2 Engagement Quality Reviews. An Engagement Quality Review is required for audits of financial reports of publicly traded entities and other public interest entities, engagements for which a review is required by law or regulation, and other engagements that meet the Firm's criteria in response to assessed quality risks.

The Firm has established policies governing the engagements requiring an Engagement Quality Review, the eligibility and appointment of reviewers and the performance and documentation of those reviews. Engagement Quality Reviewers must have the competence, capabilities, authority and appropriate independence from the engagement team necessary to perform the role objectively.

An engagement report cannot be issued until the Engagement Quality Review has been completed where such a review is required.

Annual evaluation of the SOQM

The System of Quality Management is evaluated at least annually. The evaluation considers information

arising from monitoring activities, identified deficiencies and the effectiveness of remedial actions, together with other information relevant to the operation of the system.
This evaluation supports the Firm's conclusion as to whether the SOQM provides reasonable assurance that the objectives of the system are being achieved.

Continuous improvement

We recognise that an effective System of Quality Management requires continual evaluation and improvement. Findings arising from internal and external monitoring, changes in professional standards, developments in technology and changes in the nature of our engagements are considered as part of the ongoing development of our quality management framework.

Where opportunities for improvement are identified, we seek to understand the underlying causes, implement proportionate responses and evaluate whether those actions have been effective.
This process reinforces our commitment to continuous improvement and to maintaining a culture in which audit quality remains a shared responsibility across the Firm.

Statement of Effectiveness

PKF Sydney and Newcastle has evaluated its System of Quality Management as at **30 June 2026.**
Based on this evaluation, the Firm has concluded that the System of Quality Management provides **reasonable assurance that the objectives of the system are being achieved in accordance with ASQM 1.**
This conclusion reflects the Firm's assessment of the design, implementation and operation of the System of Quality Management, including the results of monitoring activities, any identified deficiencies and related remedial actions.

The evaluation was undertaken by Bob Bell, the individual assigned ultimate responsibility and accountability for the SOQM, on behalf of the Firm.
We remain committed to the ongoing monitoring and continuous improvement of our System of Quality Management and to maintaining a culture in which audit quality is fundamental to the way we operate.

Signed: Bob Bell (Managing Director)



Independence procedures and practices

Independence and objectivity

Independence and objectivity are fundamental to the quality of our audits and to maintaining confidence in the assurance we provide.

PKF Newcastle and Sydney maintains policies, procedures and controls designed to support compliance with applicable ethical and independence requirements, including the **Corporations Act 2001, APES 110 Code of Ethics for Professional Accountants (including Independence Standards)** and other applicable professional and regulatory requirements.

Our approach is designed to identify circumstances or relationships that may create threats to independence, evaluate the significance of those threats and take appropriate action to eliminate them or reduce them to an acceptable level. Where a threat cannot be appropriately addressed, the relevant service or relationship is not undertaken or continued.

Responsibility for independence applies to all partners and personnel and is reinforced through our System of Quality Management, engagement acceptance and continuance procedures, training, consultation and monitoring activities.

Personal independence

Partners and personnel are required to comply with applicable personal independence requirements, including those relating to financial interests, business relationships, employment relationships and other circumstances that may create an actual or perceived threat to independence.

Our independence processes include:

- communicating relevant independence requirements to partners and personnel;
- annual and engagement-level confirmations of compliance with applicable independence requirements;
- requirements for personnel to notify the Firm of relevant changes in their circumstances;
- processes for identifying and evaluating potential financial, business, family, employment or other relationships affecting independence; and
- consultation and escalation where the appropriate treatment of an independence matter requires further consideration.

Compliance with independence requirements is the personal responsibility of every partner and staff member, supported by Firm-level policies, systems and oversight.

Engagement independence

Independence is considered as part of the acceptance and continuance of audit and assurance engagements and throughout the engagement lifecycle.

Engagement teams are required to consider relevant independence requirements and circumstances affecting the client, its related entities, the engagement team and the Firm.

Potential independence threats are evaluated before an engagement is accepted or continued and when new information or circumstances arise. Matters requiring significant judgement are subject to consultation and, where appropriate, escalation.

For audits conducted under the Corporations Act 2001, the lead auditor provides the auditor's independence declaration required by section 307C, and the Firm notifies ASIC of conflict-of-interest situations as required by sections 324CA to 324CC. The Firm also applies the restrictions in the Corporations Act and APES 110 on former partners and audit team members joining

an audit client in a director or senior management role.

For Public Interest Entity audit clients, additional independence requirements are applied where required by applicable ethical, professional and regulatory requirements.

Non-assurance services

The provision of non-assurance services to audit clients is subject to independence assessment and approval requirements.

Before a proposed service is accepted, the Firm considers whether the service is permissible and whether its provision could create threats to independence. This includes consideration of matters such as self-review, self-interest, advocacy, familiarity and management threats.

Where required, appropriate safeguards are considered and implemented. Where the applicable independence requirements prohibit the service, or identified threats cannot be eliminated or reduced to an acceptable level, the service is not provided.

This assessment is particularly important for Public Interest Entity audit clients, where more restrictive independence requirements may apply.

For audit clients that are public interest entities, the Firm informs those charged with governance of proposed non-assurance services and obtains their concurrence before the service is provided, as required by APES 110.

Financial and business relationships

The Firm maintains requirements addressing financial interests and business relationships involving audit clients and other entities where independence restrictions apply.
Partners and personnel are responsible for understanding and complying with restrictions applicable to their circumstances and for promptly raising potential independence matters for assessment.
Where a potential breach or prohibited relationship is identified, it is evaluated and addressed in accordance with the Firm's independence procedures and applicable professional requirements.

Fees, compensation and hospitality

The Firm monitors its fee dependency on individual audit clients, including the proportion of total fees received from each public interest entity audit client, and applies the safeguards and disclosure requirements of APES 110 where the relevant thresholds are exceeded. Contingent fees are not charged for audit engagements.

Key audit partners are not evaluated or compensated based on their success in selling non-assurance services to their audit clients.

Partners and personnel may not accept gifts or hospitality from audit clients unless the value is trivial and inconsequential.

Partner rotation and long association

The Firm applies the auditor rotation requirements of both the Corporations Act 2001 and APES 110 Code of Ethics for Professional Accountants (including Independence Standards), and where they differ, the more stringent requirement is followed.

Under section 324DA of the Corporations Act, an individual may not act as lead auditor or review auditor of a listed company or listed registered scheme for more than five successive financial years, or for more than five out of seven successive financial years. This effectively requires a cooling-off period of at least two years. The Act allows this period to be extended to up to seven years, where the entity's directors grant approval in accordance with the Act.

APES 110 applies more broadly to the audits of all public interest entities. It limits an individual's time as a key audit partner to seven cumulative years. The cooling-off period that follows is five consecutive years for the engagement partner, three for the engagement quality reviewer and two for other key audit partners. During cooling-off, the individual may not participate in the audit or influence its outcome.

The Firm maintains a rotation register recording the

time-on and cooling-off status of each key audit partner on every public interest entity audit, which is reviewed regularly to support timely succession planning.

The Firm also considers familiarity and self-interest threats arising from long association with an audit client, including circumstances in which specific mandatory rotation requirements may not otherwise apply.

Independence confirmations

Independence confirmations form an important part of our independence framework.

Partners and relevant personnel are required to confirm their compliance with applicable independence requirements annually and at the start of each audit or assurance engagement.

Engagement teams are also responsible for remaining alert to independence matters throughout the engagement. Independence is therefore treated as an ongoing obligation rather than a point-in-time compliance exercise.

Identification and management of potential breaches

The Firm requires potential breaches of independence requirements to be reported promptly so they can be appropriately evaluated.

Where a potential breach is identified, consideration is given to:

- the nature and duration of the matter;
- the individuals, entities and engagements affected;
- the significance of any resulting threat to independence;
- the requirements of applicable ethical, professional and regulatory standards;
- actions necessary to address the matter and any consequences arising from it; and
- whether communication with those charged with governance, regulators or other parties is required.

The Firm's response is determined to having regard to the circumstances and applicable requirements.

Independence matters and identified breaches may also provide information relevant to the monitoring and remediation processes within our System of Quality Management.

Internal review of independence compliance

An internal review of the Firm's compliance with its independence policies and procedures was conducted for the year ended 30 June 2026. The review, undertaken by Clayton Hickey, Audit Partner, covered the annual independence confirmations of all partners and staff, financial interest and business relationship records, the partner rotation register, non-assurance service approvals and independence matters identified through engagement inspections. Matters identified were evaluated and addressed in accordance with the Firm's independence procedures.

Training, consultation and accountability

Independence requirements are reinforced through learning and development, technical communications, engagement procedures and access to consultation.

Partners and personnel are expected to seek advice where an independence matter is complex, unusual or uncertain rather than resolving the matter without appropriate consultation.

Compliance with independence and ethical requirements forms part of the Firm's broader quality culture and individual accountability for audit quality. Where an independence threat cannot be eliminated or reduced to an acceptable level, the Firm will not undertake or continue the affected service or relationship.



Our commitment

Independence is fundamental to our ability to provide objective and credible assurance. Our independence framework is designed not merely to demonstrate compliance with applicable requirements, but to embed independence considerations within client acceptance, engagement delivery, business decisions and the behaviour expected of our people. We continue to monitor our independence policies and procedures as part of System of Quality Management and consider changes in professional standards, regulation, our client portfolio and the nature of the services we provide. client portfolio and the nature of the services we provide.



External audit monitoring

PKF(NS) A&A during the year ended 30 June 2026 comprised the following significant principals:

Equity Partners

Clayton Hickey
Registered company auditor, FCA

Kym Reilly
Registered company auditor, CA

Scott Tobutt
Registered company auditor, CA

Kevin Helmers
Registered Company Auditor, CA

David Hutchison
Registered company auditor, CA

The Firm is regulated in the conduct of its services by:

- The Chartered Accountants Australia and New Zealand (CAANZ). The Firm is subject to periodic audit and whole firm practice assurance reviews, the last of which was carried out in 2026.
- The Australian Securities and Investments Commission (ASIC). ASIC performed a detailed review of a significantly listed client's file and the Firm's quality systems for the year ended 30 June 2021 in May 2022.

As a member of the PKF Network, the Firm is subject to audit engagement review by an independent PKF peer reviewer on an annual basis. The Firm is also subject to an overall quality peer review on a bi-annual basis.

Partner remuneration

Equity Partners are remunerated out of the profits of the Firm receiving percentage share of the profits based on equity holdings, which are drawn down as available.

Salary Partners are remunerated based on a fixed salary and other incentives.
Having regard to auditor independence, partners are not incentivised to gain non-audit work from audit clients.

Financial information

Year ended 30 June 2026 $000s	
Total PKF NS	$68,960
PKF(NS) A&A	$23,701
PKF(NS) A&A External audit fees	$19,522
Fees for non-audit services to financial statement audit clients	$6,817

Public interest entities audited by the Firm

The following is a list of public interest entities which we were appointed as external auditors during the year ended 30 June 2026:

Visionflex Group Limited	Landsdowne Investment Company	Camplify Holdings Limited	Cessnock District Health Fund Limited
Cleanspace Holdings Limited	Dawney & Co Limited	Fat Prophets Global Contrarian Fund	Winpar Holdings Limited
White Energy Company Limited	H2G Limited	Horizon Credit Union Limited	Ignite Limited
Illuminator Investment Company Limited	IPD Group Limited	Kip McGrath Education Centres Limited	Lode Resources Limited
Northern Inland Credit Union	Golden Globe Resources Limited	Pacific International Insurance Pty Ltd	Phoenix Health Funds Limited
Pritchard Equity Limited	RAM Essential Services Property Fund	Swoop Group Limited	The Betmakers Holdings Limited

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Propel your future



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