

Andersens Audit (NSW) Pty Ltd
Suite 7, Level 5, 5 Celebration Drive
Bella Vista NSW 2153
Tel +61 423 870 751
Email PranR@andersensassurance.com.au
ABN 79 661 789 215

METAVISION INSTITUTE PTY LTD

AUDITOR'S INDEPENDENCE DECLARATION

UNDER SECTION 307C OF THE CORPORATIONS ACT 2001

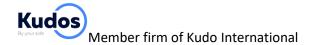
As lead auditor for the audit of the financial report of Metavision Institute Pty Ltd for the year ended 30 June 2024 declare that, to the best of my knowledge and belief, there have been no contraventions of:

That to the best of our knowledge and belief there have been no contraventions of

- the auditor independent requirements of the Corporations Act 2001
- any applicable code of professional conduct in relation to the audit

Pran Rathod, BA, FCPA Registered Company Auditor

Dated at Sydney, this 15 day of September 2024





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INDEPENDENT AUDIT REPORT TO THE DIRECTORS OF METAVISION INSTITUTE PTY LTD

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Metavision Institute Pty Ltd, (the company) which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, note comprising a summary of significant accounting policies and other explanatory notes, and the directors' declaration

In my opinion, the accompanying financial report of the Company is in accordance with Corporations Act 2001 including:

- i. giving a true and fair view of the Company's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Trust in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code

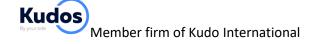
I confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the Company would be in the same terms if given to the directors as at the time of this auditor's report.

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

Responsibilities of the Directors for the Financial Report

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

In preparing the financial report, the Directors are responsible for assessing the Company'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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.



Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors
- Conclude on the appropriateness of the Trustee's 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 Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Trust 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity or business activities within the Trust to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Trust audit. I remain solely responsible for my audit opinion.

I communicate with the Trustee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Pran Rathod, BA, FCPA Registered Company Auditor

METAVISION INSTITUTE PTY LTD

12 September 2024

Andersens Audit (NSW) Pty Ltd Suite 7, Level 5, 5 Celebration Drive

Bella Vista NSW 2153

Dear Pran,

This representation letter is provided in connection with your audit of the financial report of Metavision Institute Pty Ltd for the year ended 30 June 2024 for the purpose of expressing an opinion as to whether the financial report is presented fairly, in all material respects, in accordance with the accounting policies described in Note 1 to the accounts.

We confirm that (to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves):

Financial Report

- We have fulfilled our responsibilities, for the preparation of the financial report in accordance with the accounting policies notes described in Note 1 and; in particular the financial report is fairly presented (or gives a true and fair view) in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.
- All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted to disclosed.

Information Provided

We have provided you with:

- i) Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
- ii) Additional information that you have requested from us for the purpose of the audit; and
- iii) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report and accounted for and disclosed in accordance with the applicable financial reporting framework.
- All transactions have been recorded in the accounting records and are reflected in the financial report.
- We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - (i) Management
 - (ii) Employees who have significant roles in internal control; or
 - (iii) Others where the fraud could have a material effect on the financial report
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- We have provided you with all requested information, explanations and assistance for the purposes of the audit.
- We are of the view that the company's accounts can be prepared on a going concern basis for reasons outlined/disclosed in Notes to accounts
- In our opinion, the income received in advance is complete and there is no income recognised where the service/ course had not been provided.

Yours faithfully

Metavision Directors

Signed:		
Signed by:	Signed by:	DocuSigned by:
Director: Deborale Culliane	Director: Christina Mulsun	Director: Stephen Treloar
	Date: 9/17/2024	Date: 9/16/2024
Signed by: Sw. Dawy	Director:	Director:
9/15/2024 Date:	Date:	Date: