

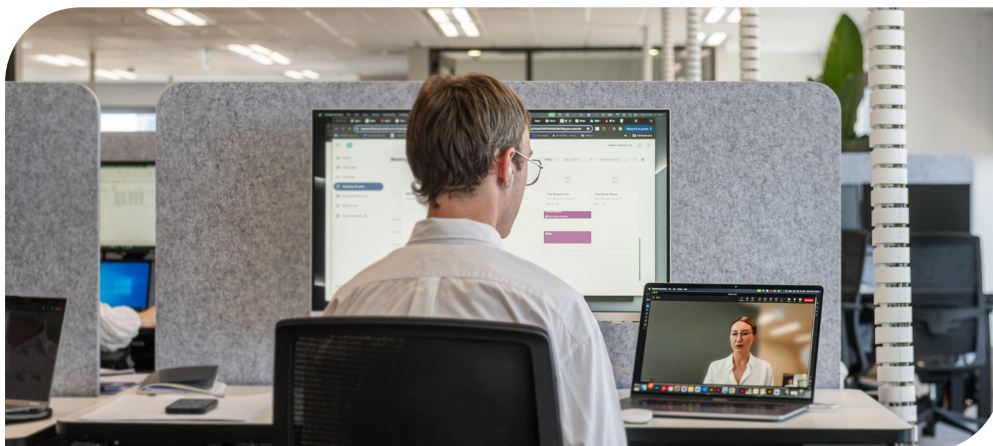
Inside Our Network: Quality and Governance Report

For the year ended 30 June 2025



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Chair's letter



It is with pleasure that Nexia Australia provides this report for the benefit of our clients, prospective clients and our Partners and team members.

We are pleased to provide an overview of the structure of Nexia Australia and Nexia International and the governance framework in which we operate. In addition, this report outlines our quality management systems, our quality monitoring, and our commitment to continuing professional education.

It is imperative in our sector that all our Partners and team members embrace the importance of quality in all our activities, and it is pleasing to report that within Nexia Australia, this goal is actively pursued and followed. Quality is not a measure at a particular point in time, but it is a process which has to be continually repeated, monitored and, where necessary, improved.

For us, delivering quality service is not only essential to the growth and sustainability of our business, but also meeting the quality standards as set by our regulatory bodies and the broader business community.

This report demonstrates to Audit Committees and all our stakeholders our unwavering commitment to quality, service and principles that underpin the success of Nexia Australia.

Finally, I would like to thank all our Partners and team members for their ongoing dedication to achieving the highest standard of service and for consistently supporting the needs of our clients and community.

A handwritten signature in black ink, appearing to read 'B. Goldman', with a long horizontal flourish extending to the right.

Brent Goldman
Chair, Nexia Australia

6 March 2026

Who we are

At Nexia Australia, our success is built on a foundation of integrity, expertise, and a commitment to helping our clients navigate towards success. We are a leading accounting and advisory firm with decades of experience providing tailored solutions to clients across a range of sectors.

Overview of the network

Each of the firms comprising the Nexia Australia network is a mid-sized firm of accountants and business advisors. We have a carefully integrated suite of services, encompassing taxation, superannuation, business advisory, and audit.

With a global network of 186 member firms in 119 countries, we have the resources and expertise to help our clients navigate complex business challenges.

We believe in strong business relationships, and that is why our clients are guaranteed direct involvement by our Partners. This direct involvement ensures that material issues will be identified at an early stage and addressed in a practical and commercial manner.

All Partners are supported by a team of enthusiastic and dedicated professionals and support team members with a broad range of qualifications and experience, the majority of whom are involved in the full-time provision of client services.

Our teams have the local skills, national depth, and global reach, and overall experience to help our clients achieve their goals, whether they're profit-focused or compliance-focused.

In this report, reference to "Partner" refers to the equity and non-equity owners of Nexia Australia Network Partnerships, as well as the Directors of authorised audit companies and corporate entities in the Nexia Australia Network referred to in Section 3. The information contained in this report relates to the financial year ended 30 June 2025.



Network structure and governance

Nexia International

Nexia Australia Pty Ltd (Nexia Australia) is a member firm of the Nexia International network.

Nexia International is a worldwide affiliation of independent auditors, business advisors and consultants. The key to Nexia's success is simple: global representation with member firms ranking in the top 20 in the world's major financial and economic centres.

This positioning means that Nexia can provide a top-quality service to its clients with international needs. The Nexia International network comprises 22,296 Partners and team members in 186 member firms serving our clients through 519 offices in 119 countries.

Global fee income for the year to 30 June 2024 was US\$2.5bn.

From its foundation to the present day, one of Nexia's greatest strengths has been the willingness of its independent firms to share their Partners' expertise and knowledge on behalf of the affiliation's clients.

Our clients naturally expect the highest standards of professional advice. All of our independent member firms apply strict procedures and standards and are subject to regular quality reviews, which must be met as a condition of continuing membership of Nexia International. All its member firms must belong to their local professional body. In addition, our member firms publish publications and thought leadership - all contributing to the quality and international expertise of Nexia International.

Legal structure

Nexia International Limited (Nexia International) is a company limited by guarantee registered in the Isle of Man. Nexia International supports the activities of the international network and does not provide any professional services; these are provided only by the individual, independent member firms.

Neither Nexia International nor any of the individual member firms are responsible for each other's acts or omissions.

Governance structure

The Nexia International governance framework is set out in the Nexia International Constitution which comprises:

- The Memorandum and Articles of Association of Nexia International Limited; and
- Regulations promulgated by the Nexia International Board to provide guidance and clarity in relation to matters including member firm obligations and rights applicable to membership of Nexia International, governance structure and dispute resolution.

It is a condition of membership that member firms act in compliance with the Nexia International Constitution.

Nexia International is governed by a Council in which all member firms are represented. The Council elects the Nexia International Board of Directors. The Board of Directors approves the acceptance of new firms in accordance with its internal guidelines after passing a quality control review. The Board also approves the network's vision and strategy and oversees the numerous operating committees, including their membership.

The Board also reviews each member firm's adherence to the agreed minimum operating and quality standards and if firms do not adhere, the Board has the authority to expel a firm from the network.

Nexia International is organised through four regional areas:

- Asia Pacific
- Europe, Middle East and Africa
- North America
- Latin America

Nexia Australia is a member of the Asia Pacific Region.

Network structure and governance

Nexia Australia

Legal structure

Nexia operates in Australia as a network of independent member firms. Nexia Australia Pty Ltd (Nexia Australia), a company limited by shares and incorporated in Australia, holds an umbrella licence and membership agreement with Nexia International.

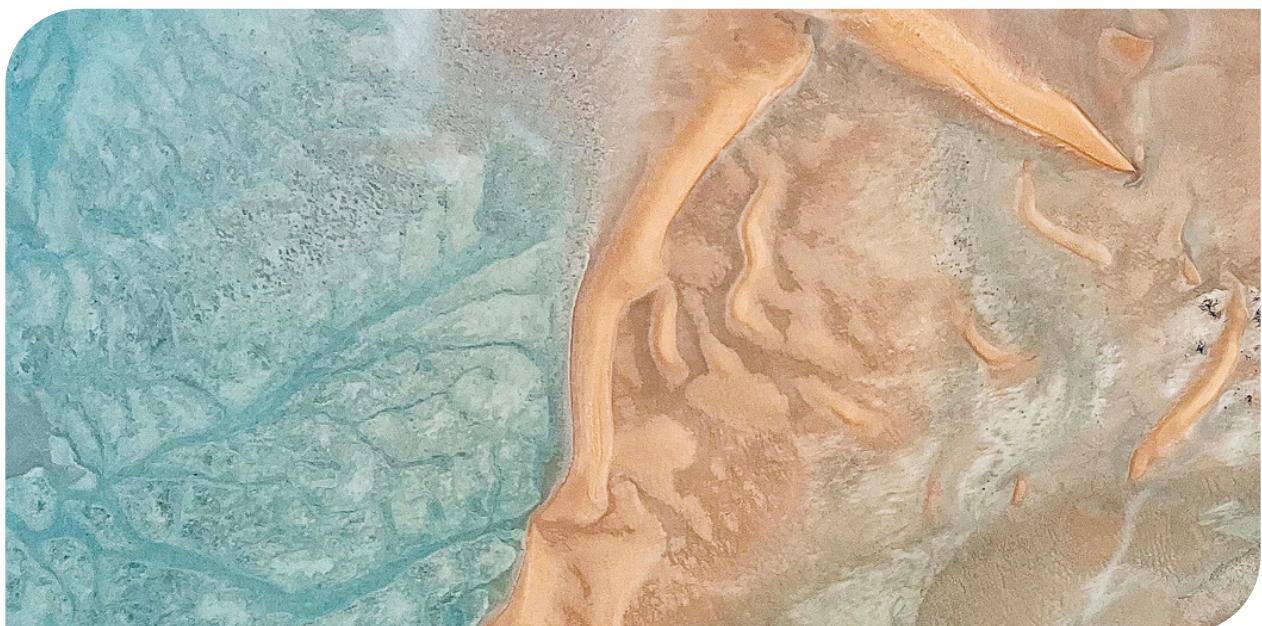
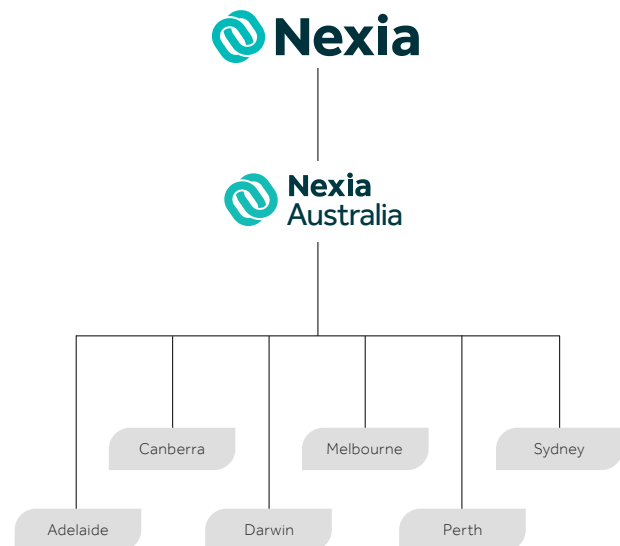
The umbrella agreement prohibits Nexia Australia from operating as an accounting and consulting firm in its own right. Nexia Australia does not provide any services or advice to any clients and exists solely to provide shared resources to its members and holds the international licence with Nexia International.

Nexia Australia grants a sub-membership agreement to each Australian member firm to be a member of Nexia International and provides limited shared resources to the Australian member firms.

Nexia Australia currently employs the National Accounting and Audit Technical Director, National Tax Director, National Marketing and Operations Manager, and support team members. Each member firm of the Nexia Australia network is an independent legal entity and is financially independent from other network firms.

At 30 June 2025, the firms comprising the Nexia Australia network had 91 Partners and approximately 548 team members in six offices in Australia.

The following diagram illustrates the network structure:



Network structure and governance

Nexia Australia Pty Ltd is governed by its Board of Directors, comprising six representatives from the Australian network firms, including one Director who represents two firms.

The role of the Nexia Australia Board includes:

- Setting the vision and direction of Nexia Australia
- Ensuring all firms implement and adhere to:
 - The quality standards set by the Board and relevant professional requirements; and
 - The other requirements and obligations imposed by Nexia International on member firms.

Australia and New Zealand Audit Committee

The Australia and New Zealand Audit Committee comprises audit leaders from each of the Nexia Australia member firms, the Nexia firms in New Zealand and the Nexia Australia Accounting and Audit Technical Director.

The Committee is responsible for:

- Assessing, developing and enhancing Nexia’s audit methodology and quality offered by member firms to better enable them to serve the needs of existing and prospective clients and to satisfy the expectations of high quality deliverables by our stakeholders;
- Establishing auditing and technical standards and assessing the compliance of member firms with such standards;
- Developing the exchange of professional skills and know-how among member firms; and
- Identifying and formulating national audit training requirements.

The Committee meets at least four times per annum and reports directly to the Nexia Australia Board.

National Risk and Quality Management Committee

The National Risk and Quality Management Committee comprises a Partner from each of the member firms’ Risk and Quality Committees in Australia and New Zealand as well as the Nexia Australia Accounting and Audit Technical Director.

To demonstrate the importance Nexia Australia places on quality, a member of the Nexia Australia Board also sits on the National Risk and Quality Management Committee. The Committee is responsible for monitoring risk and compliance with professional and ethical standards, setting, updating and monitoring compliance with Nexia Australia’s quality management policies and processes and formulating responses to business risks and the outcomes of the firm’s monitoring programs. The National Risk and Quality Management Committee meets at least three times per annum and reports directly to the Nexia Australia Board.

Network firms

The Nexia Australia network comprises the following firms that provide audit services to clients:

Location	Entity providing audit services
Adelaide	Nexia Edwards Marshall Partnership
Canberra	Nexia Duesburys (Audit) Partnership
Darwin	Nexia Edwards Marshall NT
Melbourne	Nexia Melbourne Audit Pty Ltd
Perth	Nexia Perth Audit Services Pty Ltd
Sydney	Nexia Sydney Audit Pty Ltd



System of quality management

Leadership responsibilities for quality within the firm

Nexia Australia has an overriding commitment to quality. The Managing Partner of each firm is ultimately responsible for ensuring that the policies and procedures as outlined in the firm's Quality Management Manual are adhered to. The firm's Partners decide on all key matters regarding the firm and its professional practice.

The Partners of each firm accept responsibility for leading and promoting a quality assurance culture within their firm and for providing and maintaining the Quality Management Manual and all other necessary practical aids and guidance to support engagement quality.

Nexia Australia recognises the importance of quality in performing all client engagements. The mandatory status 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* and *APES 320 Quality Management for Firms that provide Non-Assurance Services* is acknowledged, and each firm affirms its intention to operate in a climate of quality, complying with ASQM 1 and APES 320.

Specifically:

- All Partners and team members are expected to maintain a high level of quality in all assigned tasks and be fully conversant with the requirements of *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)*;
- Partners acknowledge their responsibility for fostering and ensuring a culture of quality;
- Quality will not be compromised by commercial considerations on assignments;
- All team members are required to consistently follow required procedures;
- Training and mentoring are recognised as key components to ensuring quality is maintained;
- Staff members are required to attend training relevant to their roles;
- Each firm devotes sufficient resources for the development, documentation, and support of its quality management policies and procedures; and
- Staff members' annual performance reviews include an appraisal of their demonstrated commitment to quality and ethics, their level of continuing professional development, adherence to the policies and procedures of the firm and the level of competence of the team member.

Ethical requirements

All Partners and team members of the firms of Nexia Australia are required to adhere to the fundamental principles of professional ethics as outlined in Chartered Accountants Australia and New Zealand's By-Laws and Regulations, *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* and other standards issued by the Accounting Professional and Ethical Standards Board (APESB). All Partners and team must maintain a high standard of personal conduct to avoid any possible damage to their personal reputation, Nexia Australia's reputation or that of the professional accounting body of which they are a member. All team members are responsible for supporting the firm's adherence to the ethical principles. If any team members are concerned with a matter relating to non-adherence to Nexia Australia's ethical principles, they are encouraged to communicate these concerns to the Engagement Partner, Risk and Quality Partner or Managing Partner, as that team member considers appropriate in the circumstances.

Acceptance and continuance of client relationships and specific engagements

Nexia Australia acknowledges that client integrity and the ability of each firm to conduct the engagement competently and ethically are essential components of Nexia Australia's system of quality management.

Each firm and its Partners accept new engagements and client relationships only after the Engagement Partner, based on a review process conducted by the (prospective) engagement team, has approved the acceptance of the engagement, in accordance with the firms' policies and procedures.

All firms use established procedures to provide the firm with reasonable assurance that it identifies and assesses the potential sources of risk associated with a new client relationship or a specific engagement. Each firm will only tender for or accept new clients after assessing the acceptability of the client. The factors the firm will take into account include:

- The actual and/or perceived integrity of the client;
- The cultural fit of the client within the firm's practice areas;
- The competence and capability of the firm to complete the engagement within the required timeframe; and
- Ethical issues, with particular reference to any perceived independence and conflict of interest threats.

System of quality management

Human resources

Human Resources is recognised as a critical success area for each of the firms. Accordingly, all Partners accept the ultimate responsibility for the quality of the work performed by personnel of the firm so as to be able to issue reports that are appropriate in the circumstances. Management of, and communication with, team members is one of the major roles of Partners.

On an ongoing basis, each firm monitors its needs to ensure that the level of team members enables them to maintain current client levels and anticipated growth, turnover of personnel and retirements.

An appropriate Partner or dedicated Human Resources Professional/Manager is allocated responsibility for all human resource issues. Human Resources leaders have the responsibility for:

- Maintenance of human resource policies;
- Identifying required policy changes resulting from labour laws and regulations, and to remain competitive in the marketplace;
- Providing guidance and consultation on human resource-related matters;
- Maintenance of performance evaluation appraisal systems;
- As requested, recommending specific actions or procedures appropriate to the circumstance (e.g., discipline, recruitment);
- Scheduling of in-house professional development;
- Maintenance of personnel files (including annual declarations of independence, acknowledgement of confidentiality, and continuing professional development reports); and
- Development and delivery of induction training.

The Partners of each firm monitor the effectiveness of the recruitment program to ensure that policies and procedures are followed and that personnel needs are met.

All firms are committed to ethical principles. Accordingly, adherence to ethical principles is an important component of all Human Resources procedures, including performance evaluation, promotion, and remuneration. Any personnel not adhering to the ethical principles will be counselled and, where appropriate, may be subject to disciplinary action.

Engagement performance

Through established policies and procedures and its quality management system, Nexia Australia requires that engagements be performed according to professional standards and applicable regulatory and legal requirements. Nexia Australia's overall systems are designed to provide reasonable assurance that the firm and its Partners and team members adequately and properly plan, supervise, and review engagements and produce engagement reports that are appropriate in the circumstances.

To help ensure that Partner and team member performance on engagements is consistent and accords with professional standards and regulatory and legal requirements, Nexia Australia provides working paper templates for documenting the engagement process for clients. These templates are updated as required to reflect any changes in professional standards. Staff use these templates to document key facts, risks, and assessments related to acceptance or continuation of each engagement. Staff are encouraged to exercise professional judgment when modifying such templates to ensure that such matters are appropriately documented and assessed for each engagement in accordance with professional standards and each firm's policies.

Also available are research tools and reference materials; a quality management manual; appropriate sector standard software tools, including data and system access security; and guidance, training, and education policies and programs, including support for compliance with the professional development requirements of the accounting bodies in Australia.

When performing any engagement, all Partners and team members are required to:

- Follow and adhere to their firm's planning, supervision, and review policies;
- Use the firm's templates for file preparation, documentation, and correspondence, as well as its software, research tools, and the signing and release procedures appropriate for the engagement;
- Follow and adhere to the ethical policies of the profession and the firm;
- Perform their work to professional and firm standards with due care and attention;
- Document their work, analysis, consultations, and conclusions sufficiently and appropriately;

System of quality management

- Complete their work with objectivity and appropriate independence, on a timely and efficient basis, and document the work in an organised, systematic, complete, and legible manner;
- Ensure that appropriate consultations on difficult or contentious matters are undertaken and documented in accordance with the firm's policies;
- Ensure that appropriate client communications, representations, reviews, and responsibilities are clearly established and documented; and
- Ensure that the engagement report reflects the work performed and its intended purpose and is issued soon after the fieldwork is complete.

In addition to the engagement Partner, an Engagement Quality Reviewer is appointed to audits of public interest entities and other audit engagements assessed as having higher audit risk.

The Engagement Quality Reviewer is responsible for discussing the significant judgments the engagement team made and the conclusions it reached with the Engagement Partner; reviewing the financial statements or other subject matter information and the proposed report; and considering whether the proposed report is appropriate in the circumstances.

Internal engagement monitoring program

Monitoring consists primarily of determining – through interviews and file inspections – whether, and to what extent, the firm's system of quality management is operating effectively. It also includes developing recommendations to improve the system, especially if weaknesses are detected or if professional standards and practices have changed. The overall objective of the monitoring process is to help improve the quality of engagements and in doing so, aims to enhance the credibility and integrity of Nexia Australia's brand.

Nexia Australia relies on every Partner and team member at all levels to informally monitor and enforce quality, ethics, and professional and firm standards.

This monitoring shall be inherent in every aspect of professional work. Partners and team members who are in a position to make decisions or oversee the work of others have a greater level of responsibility.

Nexia Australia will also consider any feedback received from the Chartered Accountants Australia and New Zealand (CA ANZ) and the Australian Securities and Investments Commission (ASIC) practice inspection and licensing regime. However, this is not a substitute for the firm's own internal monitoring program.

The Nexia International Technical Director may also elect to review the firm's quality control policies and procedures. Each firm is supportive of the reviews undertaken by Nexia International, the professional accounting bodies, the regulator, and Nexia Australia's internal monitoring program.

The purpose of the monitoring program is to assist the firm in obtaining reasonable assurance that its policies and procedures relating to the system of quality management are relevant and operating effectively. The program shall also help ensure compliance with practice and regulatory review requirements.

The Nexia Australia Risk and Quality Management Committee has implemented monitoring and inspection processes to ensure selected engagements comply with applicable professional standards and legal obligations.

The system has been designed to provide Nexia Australia with reasonable assurance that significant and systemic breaches of policy and quality are unlikely to occur or go undetected.

All Partners and team members must cooperate with the Reviewer, recognising that this individual is an essential part of the quality system.

Support for the process by Partners and Managers and constructively addressing Reviewers' comments and findings is of particular importance.

Nexia Australia conducts compliance monitoring on a selection of individual engagements. The internal monitoring program aims to select one or more completed and released engagements for each Engagement Partner at each inspection, such that each Partner's files are selected on at least a cyclical basis.

The inspection cycle spans a two-year period.

Nexia Australia network firms are also subject to Nexia International's periodic network quality monitoring reviews.

System of quality management

Risk and Quality Management Committee

The Nexia Australia member firms have established a Risk and Quality Management Committee, which includes representatives of all Nexia Australia member firms and representatives of all divisions within Nexia Australia member firms. The responsibilities of this Committee include:

- Developing, and annually updating, the Nexia Australia Quality Management Manual; and
- Monitoring compliance with the approved Nexia Australia Quality Management Manual.

The monitoring process consists of three parts, namely:

- Risk control and quality for firms, including independence policies and procedures, as outlined in the Nexia Australia Risk Management Framework and the Nexia Australia Quality Management Manual;
- Quality management at the audit and assurance engagement level; and
- Quality management at the non-assurance engagement level.

Access to technical support and consultations

The Nexia Australia Accounting and Audit Technical Director and Manager - Technical Standards are employed by Nexia Australia and report to the National Audit Committee and the Nexia Australia Board, thereby maintaining independence from individual offices.

The Technical Director is not only responsible for maintaining Nexia's System of Quality Management and monitoring processes, but also provides a senior and experienced resource for technical consultations by member firms.

The Nexia Australia Quality Management Manual details the firm's internal consultation policies and dispute resolution mechanism, should differences of opinion arise.



Independence

Nexia takes its responsibilities regarding independence seriously. Partners and team members are reminded of the need to maintain independence throughout the engagement period for all assurance engagements, as set forth in and by:

- *APES 110 Code of Ethics for Professional Accountants (including Independence Standards);*
- *The Corporations Act 2001;*
- *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; and*
- *ASA 220 Quality Management for an Audit of a Financial Report and Other Historical Financial Information.*

Nexia Australia and each of the firms are responsible for the implementation, monitoring, and enforcement of policies and procedures designed to assist all Partners and team members in understanding, identifying, documenting, and managing independence threats and for the resolution of independence issues that arise prior to or during engagements.

All Partners and team members are required to review their specific circumstances for any independence threats or potential independence threats, and to inform the Firm Risk Manager of any such threats identified. Audit Partners and team members are responsible for reporting potential threats to independence and conflicts of interest by:

- Completing engagement independence confirmations prior to the commencement and immediately before completion of assurance engagements;
- Responding to conflict and independence check communications from the Firm Risk Manager;
- Ensuring that all relationships and interests with audit and other assurance clients in their office have been provided to the Firm Risk Manager for recording in the independence registers; and
- Completing annual independence declarations.

If threats to independence cannot be eliminated or reduced to an acceptable level by applying appropriate safeguards, each firm shall eliminate the activity, interest, or relationship that is creating the threat, or refuse to accept or continue the engagement (where withdrawal is not prohibited by law or regulation).

Instances of non-compliance with the independence requirements are promptly reported to the Risk and Quality Partner.

All Partners and team members within the Nexia Australia network complete an annual independence declaration. The most recent internal monitoring of network-wide independence compliance was conducted as at 30 June 2025.

Independence Partner

The Independence Partner at each firm is the person delegated by the Managing Partner and/or firm Partners to be responsible for the independence processes and procedures with respect to:

- Independence for assurance engagements; and
- Conflict of interest for all engagements.

The Independence Partner is required to be consulted and respond to all matters related to ethics, including independence, conflict of interest, and privacy and confidentiality. The Independence Partner is responsible for, and must ensure an appropriate resolution of, independence threats that the Engagement Partner has not adequately resolved or reduced to an acceptable level.

The Independence Partner is also responsible for ensuring that the Firm Risk Manager has performed all independence procedures required by the firm.

Continuing professional education

Our Partners and team members are our greatest assets, and as a 'learning organisation', we actively encourage ongoing professional education and career development.

Professional accounting bodies

All Partners and team members who are members of professional accounting bodies are required and supported to meet the training and development requirements of their professional bodies.

Qualified team members are required to complete a minimum of 90 hours of verifiable training and up to 30 hours of non-structured training over a three-year period, with at least 20 hours completed annually. Each firm monitors and reviews compliance with the relevant minimum professional education requirements.

Learning and development framework

A national Learning and Development Framework has been designed to outline skills, knowledge and competencies required for team members to perform their role effectively for their experience level.

The framework covers seven key excellence competencies which Nexia believes are fundamental skills and behaviours team members should demonstrate. They are client excellence, self-development, achieving results, problem solving, team engagement, leadership and business growth.

The skills and behaviours that team members develop within the framework can form part of the structure for performance review discussions and can be used to set goals and objectives.

The framework outlines the appropriate learning and development that Nexia provides both internally and externally for the seven key excellence competencies. Each competency has an outcome.

Study policy

All firms support the undertaking of both the CA and CPA study programs for team members. Whilst successful completion of either qualification is not a prerequisite for ongoing employment, we encourage their completion as they support further professional development and are considered essential for long-term career advancement.

We also support any employee who wishes to undertake any course of study that will provide them with knowledge and experience that will benefit them and us.

In addition, we support the completion of part-time studies by team members for a degree, postgraduate degree course or MBA etc., by allowing flexibility in work hours to accommodate lecture times, study, exams, and also by way of assistance with fees. The nature and type of support is determined on a case-by-case basis.

Structured in-house training

The following encapsulates technical training, management training, independence training and mentoring for all professional and administrative team members.

For all new audit team members, there is an orientation program covering the firm's audit approach, tools, policies and procedures. Lateral hires receive similar training appropriate to their role and level of experience.

The firm supports a mentoring program where junior audit team members are allocated a mentor to assist in their technical, professional and career development.

Technical training is provided through a mixture of webinars and in-house sessions delivered by Partners, the Accounting and Audit Technical Director, and senior team members, and by external presenters where appropriate. Audit team members, including Partners and Managers, attend our national Audit Conference during which technical training on accounting, audit and quality are delivered. In addition, member firms are able to participate in the Australasian CA Training Group, which provides audit, business services and supervisory and management skills training courses.

Technical training courses are complemented by on-the-job coaching and mentoring by Partners and Managers, which provides invaluable learning to junior team members.

Independence and other quality-related training is provided to Partners and team members annually.

Continuing professional education

Unstructured training

As part of Nexia Australia's commitment to team members development, we offer training to help our team members achieve professional and personal growth and greater job satisfaction. The firm provides unstructured training to team members through a number of different avenues:

- Periodic peer group meetings take place that contain an element of training;
- Coaching and on-the-job training occurs while gaining experience from completing work; and
- Practical issues identified while completing assignments are appropriately incorporated into on-the-job training.

External courses and seminars

As part of our performance appraisal process, we evaluate the training and development needs of all Partners and team members and encourage professional staff to attend approved external courses if their training and development needs are not addressed in our in-house training courses.



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