INDEPENDENT REVIEW REPORT

To the members of the Australian Society of Plant Scientists Inc.

Report on the Financial Report

I have reviewed the accounting records of the Australian Society of Plant Scientists Inc, for the year ended 30 April 2025 in accordance with the requirements of Part 5 of the Associations Incorporation Act 1991 (the "Act").

Committee's Responsibility for the Accounting Records

The committee members of the association are responsible for the preparation and maintenance of the accounting records that give a true and fair view in accordance with Section 71 of the Act and for such internal control as the committee determine is necessary to enable the preparation of the annual statement of accounts that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Reviewer's Responsibility

My responsibility is to express a conclusion on the accounting records based on my review. I conducted my review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report*: *Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedures described, I have become aware of any matter that makes me believe that the accounting records are not in accordance with the Act including: giving a true and fair view of the association's financial position as at 30 April 2025 and its income and expenditure for the year ended on that date; and complying with the requirements of Section 72 of the Act. ASRE 2415 requires that I comply with the ethical requirements relevant to the review of the accounting records.

A review of accounting records consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Independence

In conducting my review, I have complied with the independence requirements of the *Corporations Act 2001*. I confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the committee members of the Australian Society of Plant Scientists Inc, would be in the same terms if given to the committee members as at the time of this report.

Conclusion

Based on my review, which is not an audit, I have not become aware of any matter that makes me believe that the accounting records of the Australian Society of Plant Scientists Inc is not in accordance with Part 5 of the Act including:

(a) giving a true and fair view of the association's financial position as at 30 April 2025 and of its income and expenditure for the year ended on that date; and

(b) complying with the record keeping requirements of Section 71 of the Act.

3rd August 2025



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