

New Accounting Standards and Interpretations – 30 June 2026

Introduction

This document summarises the changes in Accounting Standards and Interpretations issued at 15 May 2026 applicable for entities with a **30 June 2026 financial year end**. The document contains 3 parts:

Part A - This table lists all the new and amended Accounting Standards and Interpretations that are applicable for the first time.

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors describes the disclosures required to be made in the financial statements when the initial application of a Standard has an effect on the current period or any prior period.

Part B - This table lists the IFRS Interpretations Committee (IFRIC) Agenda Decisions issued during the current reporting period that clarify the interpretation and application of applicable IFRS Standards.

IFRIC Agenda Decisions contain explanatory material that explains how the applicable principles and requirements in IFRS Standards apply to the transaction or fact pattern described in the agenda decision. Agenda Decisions derive their authority from the IFRS Standards themselves and, therefore, an entity is required to apply an IFRS Standard in a way that reflects the explanatory material in an Agenda Decision. An entity should revise its current accounting practice in accordance with AASB 108 where that practice is inconsistent with the conclusions on an identical fact pattern in an Agenda Decision.

Part C - This table lists all the new and amended Accounting Standards and Interpretations that have been issued but are not yet mandatorily effective.

Entities that claim compliance with IFRS must also consider new or amended standards that have been issued by the IASB but for which an Australian equivalent has not yet been issued by the AASB. Such Standards are separately identified in Part C of this document.

Entities may elect to early adopt all Standards (except where indicated). AASB 108 requires an entity to disclose the possible impact of new and amended Accounting Standards that have been issued but are not yet effective. Entities should disclose the full list of Standards and Interpretations issued but not yet effective and their impacts **unless that particular Standard or Interpretation is clearly not relevant for that type of entity**. For example, a for-profit private sector entity need not disclose those Standards relating to not-for-profit or public sector entities.

PART A – Current period changes to Accounting Standards

The following Standards and Interpretations will be applied for the first time by entities with financial years ending on or after **30 June 2026** (unless early adopted):

Reference	Summary of Change	Application date of the standard ¹	Applies to financial year ended
AASB 2026-1	<p><i>Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements</i></p> <p>Amends AASB 136 and AASB 137 to add additional illustrative examples to their accompanying guidance. The objective of the new examples is to illustrate how an entity applies the requirements of the Standards to report the effects of uncertainties in its financial statements. In particular, the examples demonstrate:</p> <ul style="list-style-type: none"> a) in relation to AASB 136 – how an entity discloses information about the key assumptions it uses to determine the recoverable amounts of assets; and b) in relation to AASB 137 – how an entity might disclose information about plant decommissioning and site restoration obligations even if their effect on the carrying amount of the entity’s plant decommissioning and site-restoration provision is immaterial. 	1 July 2025	30 June 2026
AASB S1	<p><i>General Requirements for Disclosure of Sustainability-related Financial Information [voluntary]</i></p> <p>This Standard guides the reporting of sustainability-related financial information across a range of possible sustainability topics, including climate-related financial disclosures. The main principles and guidance include:</p> <ul style="list-style-type: none"> a) identifying the objective of sustainability-related financial information; b) setting out the conceptual foundations for sustainability-related financial information, to help ensure its relevance and that the information disclosed is a faithful representation of what it purports to represent; c) the core content that would be expected to be disclosed in respect of a particular sustainability topic, including on governance, strategy, risk management, and metrics and targets; d) sources of guidance on disclosing sustainability-related financial information; e) the disclosure of comparative information in the sustainability report; and f) judgements, uncertainties and errors affecting sustainability-related financial information. <p>Application of AASB S1 is voluntary.</p>	1 January 2025	30 June 2026

Reference	Summary of Change	Application date of the standard ¹	Applies to financial year ended
AASB S2	<p><i>Climate-related Disclosures</i></p> <p>AASB S2 sets out disclosure requirements about an entity’s climate-related risks and opportunities that could reasonably be expected to affect the entity’s cash flows, access to finance or cost of capital over the short, medium or long term.</p> <p>The main climate-related financial disclosure requirements relate to governance, strategy, risk management, and metrics and targets, including information about scenario analysis and Scope 1, Scope 2 and Scope 3 greenhouse gas emissions.</p> <p>The Standard also includes general requirements for the disclosure of climate-related financial information.</p> <p>Targeted amendments to AASB S2 have been made by AASB S2025-1, which applies to periods beginning on or after 1 January 2027 with earlier application permitted.</p> <p><i>@ AASB S2 is only mandatory for certain entities reporting under Chapter 2M of the Corporations Act 2001. The Standard applies to Group 1 entities from 1 January 2025.</i></p>	<p>1 January 2025 @ [Group 1 entities]</p>	<p>30 June 2026 @ [Group 1 entities]</p>
AASB 2023-5	<p><i>Amendments to Australian Accounting Standards – Lack of Exchangeability</i></p> <p>The Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.</p> <p>The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements of AASB 121 for entities that apply AASB 1060 for Tier 2 financial statements.</p>	<p>1 January 2025</p>	<p>30 June 2026</p>

PART B – IFRIC Agenda Decisions

The following Agenda Decisions, in which IFRIC formed a conclusion on the fact pattern presented, have been recently issued and should be applied where appropriate on a timely basis. The time to implement any accounting policy change as a result of an Agenda Decision will depend on how close the Agenda Decision is to an entity's reporting date, the facts and circumstances of the accounting policy change, and its nature and effect on the entity. Unless previously adopted, Agenda Decisions relevant to the current reporting period are:

Relevant Standard	Agenda Decision	Issue Date
IFRS 16	<p>Economic Benefits from Use of a Battery under an Offtake Arrangement</p> <p>The Committee considered how an entity applies paragraph B9(a) of IFRS 16 in assessing whether a customer has the right to obtain substantially all of the economic benefits from use of an identified asset in a battery offtake arrangement. The Committee observed that, in the fact pattern described, the electricity retailer has exclusive rights to direct 100% of the battery's capacity and receives all economic benefits arising from charging and discharging activities, including resulting cash flows.</p> <p>The Committee noted that the requirements in IFRS 16 provide an adequate basis to conclude that the electricity retailer obtains substantially all of the economic benefits from use of the battery.</p>	30 March 2026
IFRS 18	<p>Classification of a Foreign Exchange Difference from an Intragroup Monetary Liability (or Asset)</p> <p>The Committee considered how an entity applying paragraph B65 of IFRS 18 classifies a foreign exchange difference recognised in the consolidated statement of profit or loss when the income and expenses from an intragroup monetary liability (or asset) that gave rise to that foreign exchange difference have been eliminated on consolidation. The Committee observed that, although intragroup balances and transactions are eliminated, paragraph 45 of IAS 21 requires foreign exchange differences on intragroup monetary items to be recognised in profit or loss.</p> <p>The Committee noted that paragraph B65 of IFRS 18 requires foreign exchange differences to be classified in the same category as the income and expenses from the items that gave rise to those differences. In the fact pattern described, the Committee concluded that the foreign exchange difference is classified in the operating category as the default classification.</p>	30 March 2026
IFRS 18	<p>Assessment of a Specified Main Business Activity for the purposes of the Separate Financial Statements of a Parent</p> <p>The Committee was asked how a parent applying IFRS 18 assesses, for the purposes of its separate financial statements, whether it has a specified main business activity – specifically, a main business activity of investing in unconsolidated subsidiaries measured at cost in accordance with paragraph 10(a) of IAS 27 <i>Separate Financial Statements</i>.</p> <p>The Committee noted that:</p>	30 March 2026

Relevant Standard	Agenda Decision	Issue Date
	<p>a) IFRS 18 requires an entity to assess its main business activity based on the nature of its activities and how it manages and reports financial performance; and</p> <p>b) in the fact pattern described, a parent whose only activities relate to holding and managing investments in subsidiaries may have a main business activity of investing in those assets, even if no specified main business activity is identified at the consolidated level.</p>	
IFRS 18	<p>Scope of the Requirement to Disclose Expenses by Nature</p> <p>The Committee considered how paragraph 83 of IFRS 18 applies when an entity presents expenses classified by function in the operating category of the statement of profit or loss. In particular, the Committee examined whether the requirement to disclose expenses by nature depends on why those expenses are classified by function – either based on the entity’s judgement or because classification is required by another IFRS Accounting Standard.</p> <p>The distinction is relevant because fees and costs included in operating results may arise from different sources, including amounts previously capitalised and later recognised in profit or loss. If paragraph 83 were interpreted narrowly, some expenses classified by function could fall outside the disclosure requirement.</p> <p>The Committee observed that paragraph 83 of IFRS 18 contains no exceptions or exclusions. Accordingly, the reason an expense is classified by function is irrelevant in determining whether paragraph 83 applies.</p> <p>On that basis, the Committee concluded that paragraph 83 of IFRS 18 applies whenever an entity presents any line item comprising expenses classified by function in the operating category, including expenses listed in paragraphs 75(b)–(c) of IFRS 18.</p> <p>The Committee also noted that, as explained in paragraph B84 of IFRS 18, the amounts disclosed under paragraph 83 are not limited to amounts recognised as expenses in the period. The disclosures may include amounts recognised as part of the carrying amount of an asset. In those circumstances, an entity is required to provide a qualitative explanation, including identifying the assets involved. Note 1 of paragraph IE7 of the Illustrative Examples to IFRS 18 illustrates one way to apply these requirements.</p>	30 March 2026
IFRS 18	<p>Classification of Gains and Losses on a Derivative Managing a Foreign Currency Exposure</p> <p>The Committee received a request about how an entity applies IFRS 18 to classify gains and losses on a derivative that is used to manage a foreign currency exposure but is not designated as a hedging instrument under IFRS 9.</p> <p>The Committee observed that, in applying the requirements in IFRS 18, entities should:</p> <p>a) identify the risk managed by the derivative, being the net foreign currency exposure to which the derivative relates;</p>	30 March 2026

Relevant Standard	Agenda Decision	Issue Date
	<p>b) classify gains and losses on the derivative in the same category as the income and expenses affected by that risk, in accordance with IFRS 18; and</p> <p>c) note that the prohibition on grossing up gains and losses across categories does not apply when the managed risk affects line items within a single category of the statement of profit or loss.</p> <p>In the fact pattern described, the managed risk relates to a net liability exposure presented in the financing category. Because classifying gains and losses on the derivative in the financing category does not require grossing up, the Committee concluded that those gains and losses are classified in the financing category.</p>	
IFRS 9	<p>Determining and Accounting for Transaction Costs</p> <p>The Committee was asked whether legal and advisory fees and other transaction costs incurred before entering into the contractual arrangement can meet the definition of transaction costs for the purpose of IFRS 9 if there is a possibility that the financial instrument might not be originated or issued at the date the financial statements are authorised for issue.</p> <p>The Committee noted the lack of diversity in practice and that:</p> <p>a) costs that are directly attributable to the origination or issuance of a financial instrument but are incurred before entering into the contractual arrangement are not precluded from being 'incremental' and, accordingly, could meet the definition of transaction costs in IFRS 9; and</p> <p>b) in the above circumstances, such transaction costs are recognised in the statement of financial position, often as prepayments or other assets.</p>	2 February 2026
IFRS 9	<p>Embedded Prepayment Option</p> <p>The Committee considered whether, for purposes of applying paragraph B4.3.5(e)(ii) of IFRS 9 to a prepayment option in a financial liability, 'the entity' should be read to refer to 'the lender' or 'the reporting entity' (that is, the borrower).</p> <p>The distinction between 'the entity' meaning 'the lender' or 'the reporting entity' can be significant, because the assessment of whether to separate an embedded derivative from the host contract could differ depending on whether it is assessed from the lender's or the borrower's perspective. The effects of accounting for an embedded derivative at fair value through profit or loss and for a host contract at amortised cost differ from the effects of accounting for the entire financial liability at amortised cost.</p> <p>The Committee noted that stakeholders read the requirements as referring to the lender and there was a lack of diversity in practice that could have a material effect on entities' financial statements.</p>	2 February 2026

Relevant Standard	Agenda Decision	Issue Date
IAS 29	<p>Assessing Indicators of Hyperinflationary Economies</p> <p>The Committee received a request about applying IAS 29 to identify when an economy becomes hyperinflationary. The Committee identified that stakeholders:</p> <ul style="list-style-type: none"> a) do not conclude that an economy becomes hyperinflationary based solely on one of the indicators listed in paragraph 3 of IAS 29; b) consider indicators other than those listed in paragraph 3 of IAS 29 when relevant; and c) do not reach different conclusions for different levels within a group when preparing financial statements using the same basis of preparation. <p>Evidence gathered by the Committee indicates that stakeholders use judgement in assessing the indicators in paragraph 3 of IAS 29 and might assign different weights to those, or other, indicators.</p>	28 July 2025

PART C – Accounting Standards issued but not yet effective

The following Standards and Interpretations have been issued by the AASB but are not yet effective for the financial year ending 30 June 2026 (unless early adopted):

Reference	Summary of Change	Application date of the standard ¹	Applies to financial year ended
AASB 2024-2	<p><i>Amendments to the Classification and Measurement of Financial Instruments—Amendments to IFRS 9 and IFRS 7</i></p> <p>The amendments clarify:</p> <ul style="list-style-type: none"> a) the classification of financial assets with environmental, social and corporate governance (ESG) and similar features; and b) the date on which a financial asset or financial liability is derecognised where settlement of a financial liability occurs through electronic payment systems. 	1 January 2026	30 June 2027
AASB 2024-3	<p><i>Amendments to Australian Accounting Standards – Annual Improvements Volume 11</i></p> <p>This Standard amends:</p> <ul style="list-style-type: none"> a) AASB 1 to improve consistency between paragraphs B5–B6 of AASB 1 and the requirements for hedge accounting in AASB 9 and improve the understandability of AASB 1; b) AASB 7 to: <ul style="list-style-type: none"> i) replace a cross-reference in paragraph B38 of AASB 7 to a deleted AASB 7 paragraph with a reference to AASB 13 Fair Value Measurement; and ii) improve consistency in the language used in AASB 7 with the language used in AASB 13; c) AASB 9 to: <ul style="list-style-type: none"> i) clarify how a lessee accounts for the derecognition of a lease liability when it is extinguished; and ii) address an inconsistency between AASB 9 and the requirements in AASB 15 in relation to the term ‘transaction price’; d) AASB 10 to amend paragraph B74 in relation to determining de facto agents of an entity; and e) AASB 107 to replace the term ‘cost method’ with ‘at cost’ as the term is no longer defined in Australian Accounting Standards. 	1 January 2026	30 June 2027

Reference	Summary of Change	Application date of the standard ¹	Applies to financial year ended
AASB 2025-1	<p><i>Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity</i></p> <p>This Standard amends AASB 7 and AASB 9 to reflect nature-dependent electricity contracts that entities use to secure their electricity supply from sources such as wind and solar power.</p> <p>The amendments:</p> <ul style="list-style-type: none"> a) clarify the application of the 'own-use' criteria to nature-dependent electricity contracts; b) permit hedge accounting if these contracts are used as hedging instruments; and c) add new disclosure requirements to enable users of financial statements to better understand the effect of these contracts on an entity's financial performance and cash flows. 	1 January 2026	30 June 2027
AASB 2025-2	<p><i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments: Tier 2 Disclosures</i></p> <p>This Standard amends AASB 1060 <i>General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities</i> to require a Tier 2 entity to disclose information about financial instruments with contingent features that do not relate directly to basic lending risks and costs that enables users of financial statements to understand the effect that changes in contractual terms could have on the entity's future cash flows.</p> <p>This amendment reflects the issuance of AASB 2024-2 <i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments</i>, which amended AASB 7 <i>Financial Instruments: Disclosures</i> and AASB 9 <i>Financial Instruments</i> for Tier 1 entities and extends some of the new disclosure requirements to Tier 2 entities.</p>	1 January 2026	30 June 2027
AASB 2025-3	<p><i>Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity: Tier 2 Disclosures</i></p> <p>This Standard amends AASB 1060 to incorporate the disclosures about nature-dependent electricity contracts added by AASB 2025-1 for Tier 1 entities that are relevant for Tier 2 entities. A Tier 2 entity is required to disclose information about nature-dependent electricity contracts that meet the 'own-use' criteria and are recognised as procurement contracts.</p>	1 January 2026	30 June 2027

Reference	Summary of Change	Application date of the standard ¹	Applies to financial year ended
AASB 2022-9	<p><i>Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector</i></p> <p>The Standard amends AASB 17 to include modifications that apply to public sector entities.</p> <p>It also amends AASB 1050 to provide an accounting policy choice for government departments to apply either AASB 17 or AASB 137 in determining the information to be disclosed about administered captive insurer activities.</p>	1 July 2026	30 June 2027
AASB 18	<p><i>Presentation and Disclosure in Financial Statements</i></p> <p>AASB 18 replaces AASB 101 <i>Presentation of Financial Statements</i>. AASB 18 introduces:</p> <ul style="list-style-type: none"> a) the presentation of newly defined subtotals in the statement of profit or loss. AASB 18 requires an entity to: <ul style="list-style-type: none"> (i) classify income and expenses into operating, investing and financing categories in the statement of profit or loss – plus income taxes and discontinued operations; and (ii) present two newly defined subtotals – ‘operating profit’ and ‘profit before financing and income taxes’; b) disclosure of management-defined performance measures — subtotals of income and expenses not specified by Accounting Standards that are used in public communications to communicate management’s view of an aspect of a company’s financial performance (such as funds from operations, cash profit, etc); and c) enhanced requirements for aggregation and disaggregation of information. These principles generally require entities to: <ul style="list-style-type: none"> (i) aggregate items that share characteristics and disaggregate items that have different characteristics; (ii) group items in a way that does not obscure material information or reduce the understandability of the information presented; and (iii) place items in the primary financial statements and the notes to fulfil their complementary roles. <p>Consequential amendments to other Australian Accounting Standards are set out in Appendix D to AASB 18.</p> <p><i># Applies to not-for-profit private sector entities, not-for-profit public sector entities and superannuation entities for annual periods beginning on or after 1 January 2028.</i></p>	1 January 2027 #	30 June 2028 #

Reference	Summary of Change	Application date of the standard ¹	Applies to financial year ended
AASB 2025-4	<p><i>Amendments to Australian Accounting Standards – Translation to a Hyperinflationary Presentation Currency</i></p> <p>This Standard amends AASB 121 and AASB 129 to clarify the translation procedures for an entity whose presentation currency is that of a hyperinflationary economy, in the following circumstances:</p> <ul style="list-style-type: none"> a) the entity’s functional currency is that of a non-hyperinflationary economy and it is translating its results and financial position into the currency of a hyperinflationary economy; and b) the entity is translating into the currency of a hyperinflationary economy the results and financial position of a foreign operation whose functional currency is that of a non-hyperinflationary economy. 	1 January 2027	30 June 2028
AASB S2	<p><i>Climate-related Disclosures</i></p> <p>AASB S2 sets out disclosure requirements about an entity’s climate-related risks and opportunities that could reasonably be expected to affect the entity’s cash flows, access to finance or cost of capital over the short, medium or long term.</p> <p>The main climate-related financial disclosure requirements relate to governance, strategy, risk management, and metrics and targets, including information about scenario analysis and Scope 1, Scope 2 and Scope 3 greenhouse gas emissions.</p> <p>The Standard also includes general requirements for the disclosure of climate-related financial information.</p> <p><i>@ AASB S2 is only mandatory for certain entities reporting under Chapter 2M of the Corporations Act 2001. The Standard applies to Group 1 entities from 1 January 2025.</i></p>	1 July 2026 @ [Group 2 entities] 1 July 2027 @ [Group 3 entities]	30 June 2027 @ [Group 2 entities] 30 June 2028 @ [Group 3 entities]
AASB S2025-1	<p><i>Amendments to Greenhouse Gas Emissions Disclosures</i></p> <p>AASB S2025-1 amends AASB S2 <i>Climate-related Disclosures</i> to:</p> <ul style="list-style-type: none"> a) limit the measurement and disclosure of Scope 3 Category 15 greenhouse gas emissions for financed emissions; b) amend industry-based classification of specific financed emissions disclosures; c) apply jurisdictional relief from using the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) where another method applies; d) apply jurisdictional relief from applying IPCC global warming potential (GWP) values where that jurisdiction requires different GWP values. 	1 January 2027	30 June 2028

Reference	Summary of Change	Application date of the standard ¹	Applies to financial year ended
	The Standard requires adjustments to comparative information where the original AASB S2 has already been applied to the previous period unless it is impracticable to do so.		
AASB 2014-10	<p><i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to AASB 10 and AASB 128)</i></p> <p>Amends AASB 10 and AASB 128 to remove the inconsistency in dealing with the sale or contribution of assets between an investor and its associate or joint venture. A full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.</p> <p>The mandatory application date of AASB 2014-10 has been amended and deferred to annual reporting periods beginning on or after 1 January 2028 by AASB 2024-4b.</p>	1 January 2028	30 June 2029
AASB 2026-2	<p><i>Amendments to Australian Accounting Standards – Extending the Application of the Conceptual Framework and Limiting the Ability of Not-for-Profit Entities to Prepare Special Purpose Financial Statements</i></p> <p>Amends Accounting Standards to require not-for-profit entities that are:</p> <ul style="list-style-type: none"> a) required by legislation to comply with either Australian Accounting Standards or accounting standards; b) required only by their constituting document or another document to prepare financial statements that comply with Australian Accounting Standards, provided that the relevant document was created or amended on or after 1/7/2029; or c) other not-for-profit entities (private or public sector) who elect to prepare general purpose financial statements, <p>to prepare and present general purpose financial statements (GPFR).</p>	1 July 2029	30 June 2030
AASB 1061	<p><i>General Purpose Financial Statements – Not-for-Profit Private Sector Tier 3 Entities</i></p> <p>This Standard sets out new, separate recognition, measurement, presentation and disclosure requirements for a new tier of reporting requirements (Tier 3), which is proportionate to smaller not-for-profit private sector entities.</p> <p>The new Tier 3: Australian Accounting Standards – Simplified Accounting contains reporting requirements that are simpler to understand and apply than those specified by the other reporting tiers.</p>	1 July 2029	30 June 2030

New or amended Standards issued by the International Accounting Standards Board (IASB) but for which an Australian equivalent standard has not yet been issued by the AASB.

AASB 1054 requires that in order to claim compliance with International Financial Reporting Standards (IFRS) under AASB 101.16 (for Tier 1 GPFR), an entity should identify and disclose the impacts of those new IFRS that have been issued but are not yet effective for which there is not yet an Australian equivalent.

The following is a list of such pronouncements:

IFRS 19	<p><i>Subsidiaries without Public Accountability: Disclosures</i></p> <p>IFRS 19 introduces a reduced tier of disclosures for an entity that is a subsidiary that does not have public accountability and whose ultimate or intermediate parent produces consolidated financial statements available for public use that comply with IFRS Accounting Standards.</p> <p>Incorporating Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures issued in August 2025.</p>	1 January 2027	30 June 2028
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Key: ¹ Designates the beginning of the applicable annual reporting period unless otherwise stated.

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