



Andersens Assurance

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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 2023, 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 2023 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.



Member firm of Kudo International



Directors Declaration

Provider Name: Metavision Institute Pty Ltd

ABN: 54 102 838 844

Date of Statement of Financial Standing: 30/06/2023

1. In accordance with a resolution of the directors of Metavision Institute, I state that: 1. In the opinion of the directors:

1. the financial statements are in accordance with the Corporations Act 2001 and:
2. Give a true and fair view of the Company's financial position as at 30 June 2023 and of its performance for the year ended on that date ; and
3. comply with Australian Accounting Standards and the Corporations Regulations 2001;

2. The attached financial statements are in compliance with International Financial Reporting Standard ;and

3. There are reasonable grounds to believe Metavision Institute will be able to pay its debts as and when they become due and payable.

Tuition Assurance Details

The Tuition Protection Service (TPS) protects Australia's domestic and international students at Metavision Institute, whether they pay upfront or use a payment plan. The TPS is supported by the Department of Education and is underpinned by the Education Services for Overseas Students (ESOS) Act 2000, Higher Education Support Act 2003, and Tertiary Education Quality and Standards Agency Act 2011. Metavision Institute Institute complies with the ESOS Act and provides students with both direct transfer and credit card options.



Signed in accordance with a resolution of the directors made pursuant to the Corporations Act 2001

DR STEPHEN TRELOAR

Chair & Independent Non-Executive Director

Stephen Treloar

Apr 30, 2024

SUE DAVEY, CPA

Independent Non-Executive Director

S Davey

Apr 30, 2024

DEBORAH CULHANE

Independent Non-Executive Director & Company Secretary

Deborah Culhane

Apr 29, 2024

ANNABEL MICHIE

Independent Non-Executive Director

Annabel Michie

May 2, 2024

CHRISTINA NIELSEN

Shareholder Member

Christina Nielsen

Apr 29, 2024