

INDEPENDENT AUDITOR'S REPORT

To the members of ARZA Australia Inc

I have audited the accompanying statement of income and expenditures of ARZA Australia Inc for the financial year ended 30 June 2022.

Responsibility for the Financial Report

The management committee are responsible for the preparation and presentation of this statement. This responsibility includes establishing and maintaining internal controls relevant to the preparation and presentation of the statement that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the statement based on our audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

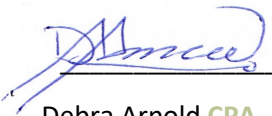
I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Qualification

As the evidence available to me regarding income and expenditure was limited, my audit procedures with respect to cash receipts and disbursements had to be restricted to the amounts recorded in the bank account records. I therefore am unable to express an opinion on whether the recorded income and expenditure of ARZA Australia Inc is complete.

Opinion

In my opinion, the statement of income and expenditures of ARZA Australia Inc referred to above, presents fairly, in all material respects the income and expenditures of ARZA Australia Inc for the financial year ended 30 June 2022.



Debra Arnold **CPA**

Director

Registered Company Auditor # 45005

Date: 31 October 2022

