



INDEPENDENT AUDITOR'S REPORT

To the Director of A2Z SERVICES (FRANCHISE) PTY LTD

Opinion

We have audited the statement by director ("the statement") of A2Z Services (Franchise) Pty Ltd dated 20 September 2023 which reflects the A2Z Services (Franchise) Pty Ltd position at 28 February 2023 and the director's declaration of entity's solvency made for the purposes of fulfilling the requirements of Item 21 of Annexure 1 to the *Franchising Code of Conduct*.

In our opinion, the statement dated 20 September 2023, presents fairly, in all material respects, the directors' opinion pursuant to Item 21 of Annexure 1 to the *Franchising Code of Conduct*, that there are reasonable grounds to believe that A2Z Services (Franchise) Pty Ltd will be able to pay its debts as and when they fall due over the 12 month period from 28 February 2023.

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the franchisor in accordance with 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 our audit of the statement in Australia.

We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Preparation and Distribution

The statement has been prepared pursuant to Item 21 of Annexure 1 to the *Franchising Code of Conduct* for distribution to the franchisees and prospective franchisees of A2Z Services (Franchise) Pty Ltd. We disclaim any assumption of responsibility for any reliance on this audit report or on the statement to which it relates to any other party, or for any purpose other than that for which it was prepared.

Director's Responsibility for the Statement

The director of A2Z Services (Franchise) Pty Ltd are responsible for the preparation and fair presentation of the statement as at 28 February 2023 to reflect the position of the franchisor at that date, and the ability of A2Z Services (Franchise) Pty Ltd to meet their debts as and when they fall due over the 12 month period from that date. This responsibility includes such controls as the director's determine is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

In preparing the statement, director is responsible for assessing the franchisor'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 director either intends to liquidate the franchisor or to cease operations, or have no realistic alternative but to do so.

The director is responsible for overseeing the franchisor's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

Inherent Limitation

Because of the subjective nature of prospective information required to fulfil the requirements of Item 21 of Annexure 1 to the Franchising Code, the persuasiveness of the evidence available is limited. Prospective information is information about events and/or actions that have not yet occurred and may not occur. It reflects assumptions about future events and is subject to future changes in the business and economic conditions. Whilst evidence is available to support the assumptions on which the director's opinion is based, such evidence is future orientated and speculative in nature. As a consequence, actual results are likely to be different from the information on which the audit opinion is based, since anticipated events frequently do not occur as expected or assumed and the variations between the prospective opinion and the actual outcome may be significant.

AMW Audit

AMW AUDIT

Chartered Accountants



MARTIN SHONE

Principal & Registered Company Auditor

Dated at Perth, Western Australia this 20th day of September 2023.

**A2Z Services (Franchise) Pty Ltd
("Franchisor")**

Statement of the Franchisor's Solvency

As at the date of this document, it is the opinion of the Director that there are reasonable grounds to believe that the franchisor, A2Z Services (Franchise) Pty Ltd will be able to pay its debts as and when they fall due.

Yours faithfully,

mgdeJong.

Michael de Jong
Director

Dated this 20th day of September 2023

Commonwealth of Australia
STATUTORY DECLARATION
Statutory Declarations Act 1959

1 Insert the name, address and occupation of person making the declaration

I,¹

Michael De Jong of 1765 Davidson Road, Munro Plains, QLD 4854, director,

make the following declaration under the *Statutory Declarations Act 1959*:

2 Set out matter declared to in numbered paragraphs

2

As of the date of this statutory declaration, I, as a director of A2Z Service (Franchise) Pty Ltd (ACN 661 642 557) am of the opinion that there are reasonable grounds to believe that A2Z Service (Franchise) Pty Ltd (ACN 661 642 557) will be able to pay its debts as and when they fall due.

I understand that a person who intentionally makes a false statement in a statutory declaration is guilty of an offence under section 11 of the *Statutory Declarations Act 1959*, and I believe that the statements in this declaration are true in every particular.

3 Signature of person making the declaration

³ *my de Jong*

4 [Optional: email address and/or telephone number of person making the declaration]

4

Email Address: enquiries@a2zgroup.net.au
Telephone Number: 1300 229 476

5 Place
6 Day
7 Month and year

Declared at ⁵ Alice Springs on ⁶ 8 of ⁷ March 2023

Before me,

8 Signature of person before whom the declaration is made (see over)

8

Myra Faranda

9 Full name, qualification and address of person before whom the declaration is made (in printed letters)

9



10 [Optional: email address and/or telephone number of person before whom the declaration is made]

10

Local Courts Alice Springs
10 Parsons Street
PO Box 1394
ALICE SPRINGS NT 0870

Note 1 A person who intentionally makes a false statement in a statutory declaration is guilty of an offence, the punishment for which is imprisonment for a term of 4 years — see section 11 of the *Statutory Declarations Act 1959*.

Note 2 Chapter 2 of the *Criminal Code* applies to all offences against the *Statutory Declarations Act 1959* — see section 5A of the *Statutory Declarations Act 1959*.