Australian Doctors International Limited

ABN 15 718 578 292

Financial Statements
For the Year Ended 30 June 2026

Australian Doctors International Limited
Directors' Report
For the Financial Year Ended 30 June 2026

The directors present their report on Australian Doctors International Limited (the "company") for the year ended 30 June 2026.

Directors
The following persons were directors of Australian Doctors International Limited during the whole of the financial year and up to the date of this report, unless otherwise stated:

Name	Date of Appointment	Date of Resignation
Brent Emmett, Chair	23 April 2019	
Colin Plowman	8 July 2016	12 December 2025
Liz Cohen	23 September 2022	12 December 2025
Beatrice Mahuru	29 May 2023	30 April 2026
Tracey Tatnell	26 July 2023	
Adelina Para	31 October 2024	
Gillian Biscoe	31 October 2024	
Pascoe Kase	22 January 2025	
Arabella Koliwan	7 November 2025	
Anna Madgwick	30 March 2026	

Principal activities
During the year, the principal activity of the company was working in partnership with Provincial Health Authorities in Papua New Guinea to support access to health services for rural and remote communities.

There were no significant changes in the nature of the activity of the company during the year.

Dividends
The company is limited by guarantee and has no share capital; no dividends are payable.

Review of operations
The surplus of income over expenditure after income tax amounted to $57,279 (2025: surplus of $46,518).

Objectives, strategy and performance measurement
Australian Doctors International Limited's vision is for a healthier Papua New Guinea. Australian Doctors International Limited works in partnership with Provincial Health Authorities in Papua New Guinea to support access to health services for rural and remote communities. The company demonstrates the commitment to upholding the universal right to health care by working with local partners to provide and strengthen health services in rural and remote communities. The company collaborates with local partners to create sustainable health outcomes; the company's programs are responsive and people-centred, and it works with respect and integrity. Australian Doctors International Limited's goals are responsible corporate governance, delivery of quality programs to achieve vision of a healthier PNG, long term financial sustainability, and to improve operational capacity and efficiency.

Significant changes in the state of affairs
There have been no significant changes in the state of affairs of the company during the year.

Event since the end of the financial year
No matter or circumstance has arisen since 30 June 2026 that has significantly affected the company's operations, results or state of affairs, or may do so in future years.

Likely developments and expected results of operations
The directors expect that the company will continue to carry out its principal activities as detailed above. There are no other known or likely developments which the directors foresee which the directors wish to disclose at this time.

Environmental regulation
The company is not affected by any significant environmental regulation in respect of its operations.

Limited by guarantee
The company is a company limited by guarantee. In the event of the company being wound up, each member is liable to contribute to the debts of the company incurred whilst they were a member or within one year from them ceasing to be member, or for the purpose of adjusting the rights of the contributors amongst themselves, such amount as may be required not exceeding $10.

Meetings of directors
The numbers of meetings of the company's board of directors and of each board committee held during the year ended 30 June 2026, and the numbers of meetings attended by each director were:

	Full meetings of directors	
	A	**B**
Brent Emmett	4	6
Colin Plowman	2	3
Liz Cohen	3	3
Beatrice Mahuru	2	5
Tracey Tatnell	5	6
Adelina Para	5	6
Gillian Biscoe	5	6
Pascoe Kase	1	6
Arabella Koliwan	1	4
Anna Madgwick	2	2

A = Number of meetings attended
B = Number of meetings held during the time the director held office or was a member of the committee during the year

Insurance of officers or auditors
During the financial year, Australian Doctors International Limited has paid premium in respect of directors' and officers' liability for legal expenses and insurance contracts for the year ended 30 June 2026. Such insurance contracts insure against certain liability (subject to specific exclusions) persons who are or have been directors or executive officers of the company.

Proceedings on behalf of the company
No person has applied to the Court under section 237 of the *Corporations Act 2001* for leave to bring proceedings on behalf of the company, or to intervene in any proceedings to which the company is a party, for the purpose of taking responsibility on behalf of the company for all or part of those proceedings.

No proceedings have been brought or intervened in on behalf of the company with leave of the Court under section 237 of the *Corporations Act 2001*.

Australian Doctors International Limited
Directors' Report
For the Financial Year Ended 30 June 2026

Auditor's independence declaration
The auditor's independence declaration, as required under subdivision 60-C section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* for the year ended 30 June 2026, has been received and can be found on the following page, which forms part of the directors' report.

Rounding of amounts
The company is of a kind referred to in ASIC Legislative Instrument 2016/191, relating to the 'rounding off' of amounts in the directors' report. Amounts in the directors' report have been rounded off in accordance with the instrument to the nearest dollar.

This report is made in accordance with a resolution of the directors.

Brent Emmett
Chair
29 October 2026

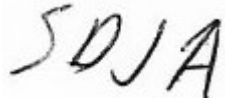
SDJ Audit Pty Ltd t/a SDJA
ABN: 11 624 245 334
P: PO Box 324
West Pennant Hills NSW 2125
T: (02) 9923 2499
E: info@sdja.com.au
W: www.sdja.com.au

Australian Doctors International Limited
Auditor's Independence Declaration to the Directors of Australian Doctors International Limited
For the Financial Year Ended 30 June 2026

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* and the ACFID Code of Conduct, as lead auditor for the audit of Australian Doctors International Limited for the year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

a) No contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* and the ACFID Code of Conduct in relation to the audit; and

b) No contraventions of any applicable code of professional conduct in relation to the audit.



SDJA



Michael Payne
Partner
29 October 2026
Sydney, New South Wales

Australian Doctors International Limited
Statement of Profit or Loss and Other Comprehensive Income
For the Financial Year Ended 30 June 2026

	Notes	2026 $	2025 $
Revenue			
Donations and gifts			
• Monetary		83,689	556,227
• Non-monetary	6	209,079	89,108
Grants			
• Department of Foreign Affairs and Trade	4	1,034,089	2,039,275
• Other Australian	4	596,013	1,067,628
• Other overseas	4	1,058,597	686,234
Investment income		10,781	25,899
Other income	5	84,314	156,041
Total revenue		**3,076,562**	**4,620,412**
Expenses			
International Aid and Development Programs Expenditure			
International programs			
• Funds to international programs		(2,230,415)	(3,590,876)
• Program support costs		(251,609)	(554,464)
Accountability and administration		(228,180)	(339,446)
Non-monetary expenditure	6	(209,079)	(89,108)
Total International Aid and Development Programs Expenditure		(2,919,283)	(4,573,894)
Other expenses		(100,000)	-
Total expenses	7	**(3,019,283)**	**(4,573,894)**
Surplus before income tax		**57,279**	**46,518**
Income tax expense		-	-
Surplus for the year		**57,279**	**46,518**
Other comprehensive income		-	-
Total comprehensive income		**57,279**	**46,518**

The accompanying notes form part of these financial statements.

Australian Doctors International Limited
Statement of Financial Position
As at 30 June 2026

	Notes	2026 $	2025 $
Assets			
Current			
Cash and cash equivalents	8	681,043	1,265,197
Trade and other receivables	9	1,051,343	392,493
Other assets	10	32,001	46,108
Total current assets		**1,764,387**	**1,703,798**
Non-current			
Property, plant and equipment	11	163,300	215,646
Right-of-use assets	12	-	3,053
Total non-current assets		**163,300**	**218,699**
Total assets		**1,927,687**	**1,922,497**
Liabilities			
Current			
Trade and other payables	13	87,169	164,246
Provisions	14	71,983	128,367
Lease liabilities	15	-	3,218
Contract liabilities	16	1,031,584	928,112
Total current liabilities		**1,190,736**	**1,223,943**
Non-current			
Provisions	14	19,346	38,228
Total non-current liabilities		**19,346**	**38,228**
Total liabilities		**1,210,082**	**1,262,171**
Net assets		**717,605**	**660,326**
Equity			
Accumulated funds		717,605	660,326
Total equity		**717,605**	**660,326**

The accompanying notes form part of these financial statements.

Australian Doctors International Limited
Statement of Changes in Equity
For the Financial Year Ended 30 June 2026

	Notes	Accumulated Funds $	Total Equity $
Balance at 1 July 2024		613,808	**613,808**
Surplus for the year		46,518	**46,518**
Other comprehensive income		-	**-**
Total comprehensive income		46,518	**46,518**
Balance at 30 June 2025		660,326	**660,326**
Balance at 1 July 2025		660,326	**660,326**
Surplus for the year		57,279	**57,279**
Other comprehensive income		-	**-**
Total comprehensive income		57,279	**57,279**
Balance at 30 June 2026		717,605	**717,605**

The accompanying notes form part of these financial statements.

Australian Doctors International Limited
Statement of Cash Flows
For the Financial Year Ended 30 June 2026

	Notes	2026	2025
		$	$
Cash flows from operating activities			
Receipts from donors, grants and others		2,223,508	4,126,819
Payments to suppliers and employees		(2,784,307)	(4,564,056)
Interest paid		-	(6,009)
Net cash used in operating activities		**(560,799)**	**(443,246)**
Cash flows from investing activities			
Payments for property, plant and equipment		-	(104,354)
Interest received		10,781	25,899
Net cash provided by/(used in) investing activities		**10,781**	**(78,455)**
Cash flows from financing activities			
Net payments on lease liabilities		-	(32,602)
Net cash used in financing activities		**-**	**(32,602)**
Net change in cash and cash equivalents		(550,018)	(554,303)
Cash and cash equivalents at beginning of financial year		1,265,197	1,917,117
Effects of exchange rate changes on cash and cash equivalents		(34,136)	(97,617)
Cash and cash equivalents at end of financial year	8	**681,043**	**1,265,197**

The accompanying notes form part of these financial statements.

Australian Doctors International Limited
Notes to the Financial Statements
For the Financial Year Ended 30 June 2026

1. General information

The financial report covers Australian Doctors International Limited, a company limited by guarantee, incorporated and domiciled in Australia. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards and a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*, the *NSW Charitable Fundraising Act 1991* and the Australian Council for International Development (ACFID) Code of Conduct.

The entity's principal activity can be found in the directors' report.

The entity's principal place of business is Level 15, 115 Pitt Street, Sydney, NSW, 2000.

The financial report was authorised for issue by the directors on 29 October 2026.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements
A number of revised standards became effective for the first time to annual periods beginning on or after 1 July 2025. The adoption of these revised accounting standards has not had a material impact on the entity's financial statements.

Accounting Standards issued but not yet effective and not been adopted early by the entity
A number of new and revised standards have been issued but are not yet effective and have not been adopted early by the entity. The directors are currently assessing the impact such standards will have on the entity.

3. Summary of material accounting policy information

Financial reporting framework
The general purpose financial statements of the entity have been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012,* the *NSW Charitable Fundraising Act 1991* and the ACFID Code of Conduct.

Statement of compliance
The general purpose financial statements of the entity have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and other authoritative pronouncements of the Australian Accounting Standards Board.

Basis of preparation
The financial statements are presented in Australian Dollars ($ or AUD), which is the entity's functional and presentation currency.

The material accounting policy information that has been adopted in the preparation of this report is as follows:

Foreign currency
Transactions in foreign currencies are translated to the functional currency at exchange rates at the date of transactions. Amounts outstanding are translated at year end. Foreign currency differences are recognised in the statement of profit or loss and other comprehensive income.

In accordance with AASB 121 The Effects of Changes in Foreign Exchange Rates, the unrealised foreign exchange gains and losses are non-cash adjustments.

Revenue from contracts with customers
Revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services.

Revenue is recognised by applying a five-step model as follows:
1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Grants
If conditions are attached to a grant, revenue is recognised when the entity satisfies those conditions.

Investment income
Interest income
Interest income is recognised using the effective interest method and includes interest from cash and cash equivalents.

Expenses
Funds to international programs
Funds to international programs include travel, accommodation, salaries and property, plant and equipment incurred by the entity.

Program support costs
Program support costs are expenses that support the delivery of charitable programs but are not directly attributable to a specific activity. These include finance and administrative staff time supporting programs, such as Sydney-based staff time assisting program operations.

Accountability and administration
Accountability and administration refer to costs necessary to enable proper governance, financial management, compliance, and accountability, but not directly related to delivering charitable services. These costs relate to the operational ability of the entity and include the cost of running the Sydney office such as rent, stationery, IT-related expenses, marketing and fundraising, travel costs, audit fees, AGM expenses, policy development, directors' insurance, etc.

Income tax
The entity is registered as a charity with the Australian Charities and Not-for-profits Commission and is endorsed by the Australian Taxation Office as exempt from income tax. Accordingly, no provision for income tax has been recognised.

Trade and other receivables
Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected losses. Trade receivables are generally due for settlement within 30 days.

Property, plant and equipment

Depreciation

Property, plant and equipment, excluding land, is depreciated on a straight-line basis over the asset's useful life to the entity, commencing when the asset is ready for use.

The useful life used for each class of depreciable assets are:

Classes of fixed assets	Useful lives
Buildings	10 years
Furniture, fixtures and fittings	3 years
Motor vehicles	5 years

Right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

	2026	2025
Premises	**N/A**	**1 year and 5 months**

Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. Due to the short-term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before grant conditions are fulfilled. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when the entity performs under the contract (i.e., fulfils conditions of the grant).

Rounding

As permitted by *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191*, the entity has rounded figures in the financial statements to the nearest dollar.

Significant judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An allowance for expected losses is included, where applicable, based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. The allowance for expected losses is based on the best information at the reporting date.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain depreciable assets.

	2026 $	2025 $
4. Grant income		
Revenue recognised over time		
Grants - Department of Foreign Affairs and Trade	1,034,089	2,039,275
Grants - Australian non-government	596,013	1,067,628
Grants - Overseas government	78,601	-
Grants - Overseas non-government	979,996	686,234
	2,688,699	**3,793,137**
5. Other income		
Net unrealised foreign currency exchange gains	81,096	-
Net gain on lease termination	3,218	2,870
Net realised foreign currency exchange gains	-	25,757
Other income	-	127,414
	84,314	**156,041**
6. Non-monetary revenue and expenditure		
Medical volunteers	209,079	83,006
Non-medical volunteers	-	6,102
	209,079	**89,108**

7. Expenses

Total expenses in the statement of profit or loss and other comprehensive income include the following:

Depreciation	(54,259)	(99,140)
Doubtful debt provision on PNG GST	(100,000)	-
Employee benefits	(1,427,759)	(1,924,850)
Finance costs	-	(6,009)
Impairment loss on receivables	(16,124)	-
Lease payments for short-term/low-value leases	(125,693)	(164,957)
Net realised foreign currency exchange losses	(51,239)	-
Net unrealised foreign currency exchange losses	-	(153,708)
	(1,775,074)	**(2,348,664)**

Doubtful debt provision on PNG GST

The entity has recognised a provision of AUD 100,000 against its outstanding GST receivable in Papua New Guinea. The provision reflects uncertainty regarding the timing and full recoverability of the outstanding balance, taking into consideration the historical delays in receiving GST refunds from the PNG Internal Revenue Commission (IRC).

	2026 $	2025 $
8. Cash and cash equivalents		
Cash on hand	574	945
Cash at bank	680,469	1,264,252
	681,043	**1,265,197**
9. Trade and other receivables		
Current		
Trade receivables	755,540	17,515
Net GST receivable - Australia	7,873	13,022
Net GST receivable - Papua New Guinea	279,247	331,084
Security deposits	8,683	30,872
	1,051,343	**392,493**
10. Other assets		
Current		
Prepayments	32,001	46,108
	32,001	**46,108**
11. Property, plant and equipment		
Land and buildings at cost	135,562	135,562
Buildings accumulated depreciation	(70,650)	(62,024)
	64,912	73,538
Furniture, fixtures and fittings at cost	261,193	262,285
Furniture, fixtures and fittings accumulated depreciation	(255,816)	(246,446)
	5,377	15,839
Motor vehicles at cost	537,756	537,756
Motor vehicles accumulated depreciation	(444,745)	(411,487)
	93,011	126,269
Total property, plant and equipment	**163,300**	**215,646**

	Land and Buildings $	Furniture, Fixtures and Fittings $	Motor Vehicles $	Total $
Net carrying amount 1 July 2025	73,538	15,839	126,269	**215,646**
Additions	-	-	-	**-**
Disposals	-	(1,140)	-	**(1,140)**
Depreciation	(8,626)	(9,322)	(33,258)	**(51,206)**
Net carrying amount 30 June 2026	64,912	5,377	93,011	**163,300**

	2026 $	2025 $
12. Right-of-use assets		
Right-of-use assets at cost	-	103,361
Right-of-use assets accumulated depreciation	-	(100,308)
	-	**3,053**

	Right-of-Use Assets $	Total $
Net carrying amount 1 July 2025	3,053	**3,053**
Additions	-	**-**
Disposals	-	**-**
Depreciation	(3,053)	**(3,053)**
Net carrying amount 30 June 2026	-	**-**

	2026 $	2025 $
13. Trade and other payables		
Current		
Trade payables	22,975	92,975
Accrued expenses	64,194	71,271
	87,169	**164,246**
14. Provisions		
Current		
Provision for employee benefits	71,983	128,367
	71,983	**128,367**
Non-current		
Provision for employee benefits	19,346	38,228
	19,346	**38,228**
15. Lease liabilities		
Current		
Lease liabilities	-	3,218
	-	**3,218**

Future lease payments in relation to lease liabilities as at period end are as follows:

Within one year	-	3,218
Later than one year but not later than five years	-	-
Later than five years	-	-
	-	**3,218**

15. Lease liabilities (continued)

In the previous year, the entity leased premises under a previous 3-year lease agreement. The original lease was due to end on 1 April 2027 and had an option to renew for a further 3 years. However, the agreement ended early on 31 July 2025.

	2026 $	2025 $
16. Contract liabilities		
Current		
Contract liabilities - government grants	425,256	20,734
Contract liabilities - non-government grants	606,328	907,378
	1,031,584	**928,112**

17. *NSW Charitable Fundraising Act 1991*

As a registered charity under the *NSW Charitable Fundraising Act 1991* (the Act), the entity is required to disclose income and expenses from fundraising appeals. Donations and fundraising in this note follow the definition in the Act.

a) Details of aggregated gross income and total expenses from fundraising appeals

Donations and fundraising income	83,689	556,227
Less: Fundraising costs	-	-
Net surplus from fundraising activities	**83,689**	**556,227**

b) Nature of fundraising appeals and application of net surplus

Fundraising appeals primarily consisted of donations. The net surplus generated from fundraising activities was applied to the charitable purposes of the entity.

18. Related parties

The entity's related parties include its key management personnel and related entities. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties.

Key management personnel compensation		
Total key management personnel compensation	756,167	829,066

19. Remuneration of auditor

SDJA		
Audit of financial report	18,900	18,000
Compilation of financial report	3,650	3,500
Other services - acquittal	5,985	6,200
	28,535	**27,700**

20. Commitments

The entity had no material unrecognised contractual commitments as at 30 June 2026 (2025: Nil).

21. Contingent liabilities

The entity had no contingent liabilities as at 30 June 2026 (2025: Nil).

22. Subsequent events

No adjusting or significant non-adjusting events have occurred between 30 June 2026 and the date of authorisation of these accounts.

Australian Doctors International Limited
Responsible Persons' Declaration
For the Financial Year Ended 30 June 2026

The Responsible Persons declare that in the Responsible Persons' opinion:

a) the financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the ACFID Code of Conduct, including:

   i) giving a true and fair view of the registered entity's financial position as at 30 June 2026 and of its performance for the year then ended; and

   ii) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and

b) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Brent Emmett
Chair
29 October 2026

Australian Doctors International Limited
Responsible Persons' Declaration under the *NSW Charitable Fundraising Act 1991*
For the Financial Year Ended 30 June 2026

The Responsible Persons declare that in the Responsible Persons' opinion:

a) the statement of profit or loss and other comprehensive income and associated notes gives a true and fair view of all income and expenditure of the organisation with respect to fundraising appeals for the financial year ended 30 June 2026;

b) the statement of financial position and associated notes gives a true and fair view of the state of affairs of the organisation with respect to fundraising appeals conducted by the organisation as at 30 June 2026;

c) the provisions of the *NSW Charitable Fundraising Act 1991* and Regulations and the conditions attached to the authority have been complied with during the financial year ended 30 June 2026; and

d) the internal controls exercised by the organisation are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals during the financial year ended 30 June 2026.

Brent Emmett
Chair
29 October 2026

SDJ Audit Pty Ltd t/a SDJA
ABN: 11 624 245 334
P: PO Box 324
West Pennant Hills NSW 2125
T: (02) 9923 2499
E: info@sdja.com.au
W: www.sdja.com.au

Australian Doctors International Limited
Independent Auditor's Report to the Members of Australian Doctors International Limited
For the Financial Year Ended 30 June 2026

Opinion
We have audited the financial report of Australian Doctors International Limited (the registered entity), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of material accounting policy information and the responsible persons' declaration.

In our opinion, the financial report of Australian Doctors International Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ACFID Code of Conduct, including:

(a) giving a true and fair view of the registered entity's financial position as at 30 June 2026 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for 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 Financial Report* section of our report. We are independent of the registered entity 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 financial report 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.

Information Other than the Financial Report and Auditor's Report Thereon
The directors are responsible for the other information. The other information is the directors' report accompanying the financial report.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Australian Doctors International Limited
Independent Auditor's Report to the Members of Australian Doctors International Limited
For the Financial Year Ended 30 June 2026

Responsibilities of Responsible Persons for the Financial Report
The responsible persons of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures, the ACNC Act and the ACFID Code of Conduct, and for such internal control as the responsible persons determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the registered entity'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 responsible persons either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

The responsible persons are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report
Our objectives are to obtain reasonable assurance about whether the financial report 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 financial report.

A further description of our responsibilities for audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/Home.aspx. This description forms part of our auditor's report.

Report of the requirements of the *NSW Charitable Fundraising Act 1991*
We have audited the financial report as required by Section 24(2) of the *NSW Charitable Fundraising Act 1991*. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the *NSW Charitable Fundraising Act 1991* and the *NSW Charitable Fundraising Regulation 2021.*

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instance of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit report expressed in this report has been formed on the above basis.

Australian Doctors International Limited
Independent Auditor's Report to the Members of Australian Doctors International Limited
For the Financial Year Ended 30 June 2026

Opinion
In our opinion:

a) the financial report of Australian Doctors International Limited has been properly drawn up and associated records have been properly kept during the financial year ended 30 June 2026, in all material respects, in accordance with:

   i) sections 20(1), 22(1-2), 24(1-3) of the *NSW Charitable Fundraising Act 1991*; and

   ii) sections 10(6) and 11 of the *NSW Charitable Fundraising Regulation 2021*.

b) the money received as a result of fundraising appeals conducted by the registered entity during the financial year ended 30 June 2026 has been properly accounted for and applied, in all material respects, in accordance with the above-mentioned Act and Regulations.



SDJA



Michael Payne
Partner
29 October 2026
Sydney, New South Wales