

Shankar Gokul  
Director  
Arabon Audit & Assurance  
PO Box 318  
Sherwood QLD 4075

Dear Shankar,

### **Representation Letter**

This representation letter is provided in connection with your audit of the financial report of Electronic Frontiers Australia Incorporated ( Association) for the year ended 30 June 2025 for the purpose of expressing an opinion as to whether the financial report is presented fairly, in all material respects, in accordance with the relevant Australian accounting standards and the *Associations Incorporation Act (S.A)*.

We confirm, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations made to you during your audit:

#### **Financial report**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report in accordance with Australian Accounting Standards as per note 1; in particular the financial report is fairly presented in accordance therewith.
- The results of our assessment of the risk that the financial report may be materially misstated as a result of fraud is low.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

#### **Information provided**

- We have provided you with:
  - a) access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters.
  - b) all requested information, explanations and assistance for the purposes of the audit.
  - c) unrestricted access to persons within the Association from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial report.
- We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed them in accordance with the applicable financial reporting framework.

#### **General**

- We have no plans or intentions that may materially affect the carrying values or classification of assets and liabilities.
- The Association has satisfactory title to all assets, and there are no mortgages, charges

or securities affecting such assets that have not been disclosed in the financial report.

- There have been no known instances of non-compliance or suspected non-compliance with laws and regulations or contractual agreements whose effects should be considered in preparing the financial report.

#### ***Fraud***

- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and confirm we have disclosed to you:
  - a) the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud
  - b) all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
    - i. management
    - ii. employees who have significant roles in internal controls or
    - iii. others where the fraud could have a material effect in the financial report and
  - c) all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated to us by employees, former employees, analysts, regulators or others.

#### ***Commitments***

- There were no material commitments for goods or services at year end, other than those disclosed in the financial report.

#### ***Liabilities***

- There are no financial guarantee contracts in place to third parties which could be called upon in the event of a default, other than those disclosed in the financial report.

#### ***Inventory***

- We have no plans to abandon lines of product or other plans or intentions that will result in any excess or obsolete inventory, and no inventory is stated at an amount in excess of net realisable value.

#### ***Property, plant and equipment***

- Rates of depreciation, applied to reduce book values of individual assets to their estimated residual values, reflect the probable useful lives of those assets to the association.
- Allowances for depreciation have been adjusted for all significant items of property, plant and equipment that have been abandoned or are otherwise unusable.

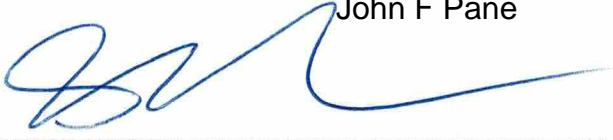
#### ***Electronic presentation of financial report***

- With respect to presentation of the financial report on our website, we acknowledge that:
  - a) we are responsible for the electronic presentation of the financial report
  - b) we will ensure that the electronic version of the audited financial report and the auditor's report on the website will be identical to the final signed hard copy version
  - c) we will clearly differentiate between audited and unaudited information in the construction of the entity's website as we understand the risk of potential misrepresentation
  - d) we have assessed the controls over the security and integrity of the data on the website and confirmed that adequate procedures are in place to ensure the integrity of the information presented and

e) we will not present the auditor's report on the full financial report with extracts only of the full financial report.

Yours sincerely,

John F Pane

A handwritten signature in blue ink, appearing to be 'JF Pane', written over a horizontal line.

[Committee of Management Representatives – Chair/Treasurer]

Date: 21/11/25