Borneo Orangutan Survival (BOS) Australia Incorporated and Controlled Entities

ABN 46 485 375 414

Annual Report
For the year ended 30th June 2025

BOS Australia

Borneo Orangutan Survival (BOS) Australia Incorporated and Controlled Entities

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Borneo Orangutan Survival (BOS) Australia Incorporated
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PRESIDENT'S REPORT

The President presents her report together with the financial statements for the year ended 30th June 2025. The names of the committee members in office at any time during the financial year are as follows:

Name	Role	Commenced	Ceased
Kerin Welford	President	May 2022	
Louise Grossfeldt	Vice President	June 2022	
Tom McCrie	Secretary	September 2019	
Corey Mrnjavac	Treasurer	October 2021	
Judith Curran	Ordinary Member	June 2023	September 2024
Rebecca Parson	Ordinary Member	August 2024	

Principal Activities

Borneo Orangutan Survival (BOS) Australia Incorporated ("BOS Australia") contributes to the conservation and protection of orangutans and their habitat by fundraising and increasing awareness. It does so by funding, supporting, and assisting with the activities undertaken by the Borneo Orangutan Survival (BOS) Foundation ("BOS Indonesia") domiciled in Bogor, Indonesia for the protection, preservation, and survival of orangutans. The principal activities remained unchanged during the year.

The Association is an endorsed charity, and it therefore does not pay income tax under the Income Tax Assessment Act 1997.

Controlled Entities

On 13th June 2023, the Borneo Orangutan Survival (BOS) New Zealand Trust (the Trust), an incorporated entity under the Charitable Trusts Act 1957 (New Zealand), was established. The Trust is commonly controlled by Borneo Orangutan Survival (BOS) Australia Inc.

Financial Summary

The comprehensive income/(loss) of BOS Australia and Controlled Entities for the 2024-25 financial year amounted to a profit of $*49,810*, compared to profit of $*280,458* for 2023-24.

A review of the operations of the Association during the financial year and results of those operations found the following:

* ***Total Revenue*** decreased by $325,766 from $1,184,162 (2023-24) to $858,395 (2024-25).
* ***Total Expenses*** decreased by $95,119 from $903,704 (2023-24) to $808,585 (2024-25).
* ***Total Support to BOSF and Other Orangutan Project Costs*** decreased by $159,801 from $621,248 (2023-24) to $462,218 (2024-25).
* ***Net Assets*** increased by $49,810 from $942,538 (2023-24) to $992,348 (2024-25).

Review of Operations

This past financial year has again shown our resilience when united in the fight against the extinction of the Bornean orangutans and the depletion of their rainforest homes. We have achieved encouraging milestones thanks to the commitment of our supporters, longstanding partnerships with corporate friends, and collaboration with the global BOS network.

The financial year 2024-25 was marked by the relocation of our Nyaru Menteng Orangutan

Rehabilitation Centre in Central Kalimantan to a new site, located not far from the previous centre. This move aims to create a more conducive environment for orangutans undergoing rehabilitation and to improve operational efficiency in a more integrated location.

The first phase of this relocation was the transfer of the Forest School in March 2025, which will continue to be developed to provide optimal education and survival training for the orangutans in our care before they are ready to be released into their natural habitat.

Construction of the new centre began in mid-2023, starting with the development of the first of seven sanctuary islands for unreleasable orangutans. We then progressed to building two employee mess halls, which were completed in June 2024. The next phase involved constructing the supporting infrastructure for the Forest School for groups 3, 4, 5, and 6, as well as the clinic and office.

While our top priority in 2023-24 was the urgently needed building of the new Forest School for the orphaned orangutans in our care, this past year's primary focus was on the construction of the new veterinary clinic complex – including a microbiology and necropsy laboratory, an isolation building and individual enclosures, 'hospital rooms', for sick and injured orangutans. A readily accessible, state-of-the-art clinic enables us to examine newly rescued babies promptly, respond to emergencies quickly, and provide comprehensive medical care for our acute and chronically ill orangutans. It is a symbol of hope for the orangutans in our care, as we can only release healthy orangutans back into the wild.

To expedite the construction of the clinic complex, we utilised our most significant end-of-financial-year appeal, which was our most successful appeal ever.

In addition, we are proud to have contributed to the:
- Rehabilitation and care of 344 orangutans and 76 sun bears
- Successful release of 17 orangutans, including one who was previously released, to protected reintroduction sites in the forest and another 17 orangutans to pre-release islands. The latter marks the final stage of an orangutan's rehabilitation journey to freedom
- Management of over 485,000 hectares of protected forests, utilised as crucial orangutan habitats

The BOS Australia leadership team maintained a strong relationship with our major supporters, the BOS Foundation team in Indonesia, and our global partner network. Regular meetings and visits to the two centres in Borneo have significantly enhanced international cooperation, contributing substantially to the ongoing success of our orangutan conservation and welfare efforts.

We are pleased to share with you this review of our achievements from the past year. These successes would not have been possible without your loyal support and generosity.

Subsequent events
There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of BOS Australia.

K WELFORD

Kerin Welford
President

Louise Grossfeldt
Vice President

Dated this 20th Day of October 2025

Borneo Orangutan Survival (BOS) Australia Incorporated and Controlled Entities

ABN 46 485 375 414

Statement of Comprehensive Income

For the financial year ended 30 June 2025

	Note	Year Ended 30-Jun-25	Year Ended 30-Jun-24
Continuing operations			
Revenue			
Donations received	2	836,048	1,179,988
Merchandise sales	2	1,164	2,901
Other revenue	2	21,183	1,273
Total revenue	2	**858,395**	**1,184,162**
Expenses			
BOS Indonesia financial support	3	404,087	612,315
Other Orangutan project costs	3	58,131	8,933
Fundraising expenses	3	82,930	54,441
Cost of merchandise sold	3	1,450	7,061
Marketing costs	3	12,518	10,971
Other expenses	3	249,469	209,983
Total expenses	3	**808,585**	**903,704**
TOTAL COMPREHENSIVE INCOME/ (LOSS) FOR THE YEAR		**49,810**	**280,458**

The accompanying notes form part these financial statements.

Borneo Orangutan Survival (BOS) Australia Incorporated and Controlled Entities

ABN 46 485 375 414

Statement of Financial Position

For the financial year ended 30 June 2025

	Note	30-Jun-25	30-Jun-24
ASSETS			
Current Assets			
Cash and bank balances	5	959,946	896,724
Receivables	6	40,126	42,973
Financial assets	7	-	7,500
Other Assets	8	3,172	9,200
Total Current Assets		**1,003,244**	**956,397**
Total Assets		**1,003,244**	**956,397**
LIABILITIES			
Current Liabilities			
Trade and other payables	9	10,896	13,859
Total Current Liabilities		**10,896**	**13,859**
Total Liabilities		**10,896**	**13,859**
Net Assets		**992,348**	**942,538**
EQUITY			
Capital and reserves			
Reserves and accumulated funds	4	992,348	942,538
Total Equity		**992,348**	**942,538**

The accompanying notes form part these financial statements.

Borneo Orangutan Survival (BOS) Australia Incorporated and Controlled Entities

ABN 46 485 375 414

Statement of Changes in Equity

For the financial year ended 30 June 2025

	Note	**Total funds** **30-Jun-25** $
Balance as at 30 June 2023	4	**662,080**
Comprehensive income/(loss) for year		280,458
Balance as at 30 June 2024	4	**942,538**
Comprehensive income/(loss) for year		49,810
Balance as at 30 June 2025	4	**992,348**

The accompanying notes form part these financial statements.

Borneo Orangutan Survival (BOS) Australia Incorporated and Controlled Entities
ABN 46 485 375 414
Statement of Cash Flow
For the financial year ended 30 June 2025

	Note	Year ended 30-Jun-25	Year ended 30-Jun-24
		$	$
Cash flows from operating activities			
Receipts from donors and fundraising		853,662	1,172,076
Payments to suppliers		(800,167)	(911,871)
Interest received		9,727	45
Net cash inflows from operating activities	5(b)	**63,222**	**260,250**
Cash flows from investing activities			
Net cash (used in)/generated by investing activities		-	-
Cash flows from financing activities			
Net cash flows from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		**63,222**	**260,250**
Cash and cash equivalents at beginning of year		896,724	636,474
Cash and cash equivalents at end of year	5(a)	**959,946**	**896,724**

The accompanying notes form part these financial statements.

Note 1 Material Accounting Policy Information

Financial reporting framework

The incorporated association is not a reporting entity because in the opinion of the directors there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the financial reporting requirements of the *Australia Charities and Not-for-profits Commission Act 2012* (ACNC Act), *Associations Incorporation Act 2009 (NSW)*, and the following Australian Accounting Standards:

AASB 101	Presentation of Financial Statements
AASB 107	Cash Flow Statements
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 124	Related Party Disclosures
AASB 1048	Interpretation and Application of Standards
AASB 1054	Australian Additional Disclosures

Statement of compliance

Preparation under the Australian Accounting Standards is in line with the amendment to the NSW Incorporated Associations reporting requirements. The financial report was authorised for issue by the committee and its members on the 20th day of October 2025.

Basis of preparation

The financial report has been prepared on a historical cost basis. Cost is based on the fair value of the consideration given in exchange for the assets. All amounts are presented in Australian dollars and rounded to the nearest dollar.

Adoption of new and revised Accounting Standards

In the current year, the Entity has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (the AASB) that are relevant to the operations of the Entity and effective for the current annual reporting period.

Accounting policies

The financial statements are prepared on a going concern basis. The following material accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Goods and services tax

Revenue, expenses, and assets are recognised net of the amount of goods and services tax (GST) except:

- where the GST incurred is not recoverable from the Australian Taxation Office ("ATO"), it is recognised as part of the cost of acquisition of the asset or as part an item of expense; or
- for receivables and payables which are recognised inclusive of GST

Note 1 Material Accounting Policy Information (continued)

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

Cash flows are included in the Cash Flow Statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO is classified within operating cash flows.

(b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable.

The following specific recognition criteria must be met before revenue is recognised.

Sale of goods
Revenue from the sale of goods is recognised when:

(a) the Association has transferred to the buyer the significant risks and rewards of ownership of the goods.
(b) the Association retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
(c) the amount of revenue can be measured reliably.
(d) it is probable that the economic benefits associated with the transaction will flow to the Association; and
(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered, and legal title is passed.

Interest
Revenue is recognised as the interest accrues (using the effective interest method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument) to the net carrying amount of the financial asset.

The interest revenue is recognised when it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably.

Donations and Bequests
The timing of the recognition of contributions from donations and bequests depends on when control of these contributions or right to receive these contributions is obtained, which is usually upon receipt of the monies.

Note 1 Material Accounting Policy Information (continued)

(c) Income tax

As the Association is an endorsed charity, it does not pay income tax under Subsection 50-5 of the *Income Tax Assessment Act 1997*.

(d) Cash and cash equivalents

Cash comprises cash on hand and demand deposits held with banks. Cash equivalents are short- term highly liquid investments that are readily convertible to known amounts of cash, which are subject to an insignificant risk of changes in value and have a maturity of six months or less at the date of acquisition.

(e) Trade and other receivables

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

(f) Trade and other payables

These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year and which are unpaid. Due to their 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.

(g) Critical accounting estimates and judgements

The directors evaluate any estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

There are no other material estimates or judgments impacting on the financial report for the year ended 30 June 2025.

Note 2 Revenue

	2025	2024
	$	$
Donations received		
Regular Donations	148,502	128,639
Significant Donations	100,962	130,307
Orangutan adoptions	131,896	136,139
Bequest Donations	59,776	250,000
Donations – Enrichment Tours	56,220	45,122
Enrichment Program Fee	45,121	35,858
Grants	291,490	451,872
Virtual gift certificates	1,045	865
Membership Fees	1,036	1,186
	836,048	**1,179,988**
Merchandise sales	**1,164**	**2,901**
Other revenue		
Freight Income	706	1,228
Interest received	20,478	45
	21,183	**1,273**
Total Revenue	**858,395**	**1,884,162**

Note 3 Expenses

	2025 $	2024 $
Direct Expenses		
BOS Indonesia financial support	404,087	604,362
Other Orangutan projects (Including Orangutan Enrichment, Sewerage projects, VET equipment)	58,131	16,114
Fundraising expenses	82,930	54,441
Cost of merchandise sold	1,450	7,061
Marketing costs	12,518	10,971
Total Direct Expenses	**559,116**	**692,949**
Other Expenses		
Bank charges	277	225
Accounting, audit and filing fees	11,779	9,447
Administration	148,900	116,652
Amortisation expense	-	-
Impairment of financial assets	7,500	-
Insurance & legal costs	4,433	4,715
Postage, printing, stationery and telephone	12,300	14,651
Travel	15,245	13,802
Website and IT costs	29,227	18,859
All other costs	19,808	32,404
Total Other Expenses	**249,469**	**210,755**
Total Expenses	**800,672**	**903,704**

Note 4 Reserves and Accumulated Funds

	2025	2024
	$	$
Accumulated Funds		
Accumulated funds brought forward	942,538	662,080
Surplus/ (Loss) for the year	57,723	280,458
Total Accumulated Funds	**1,000,261**	**942,538**
Total Equity	**1,000,261**	**942,538**

Note 5 Notes to the Statement of Cash Flow

a) Reconciliation of cash and cash equivalents	**2025**	**2024**
	$	$
For the purposes of the Cash Flow Statement, cash and cash equivalents comprise the following at 30th June 2024:		
Cash at bank	959,946	896,724
Total cash and cash equivalents	**959,946**	**896,724**

b) Reconciliation of cash flows from operations

Operating surplus/(deficit)	49,810	280,458
Non-cash items		
- Add back impairment expense	7,500	-
- Donation of shares	-	-
Movements in the Balance Sheet		
(Increase)/decrease in receivables	4,993	(25,703)
(Increase)/decrease in GST receivable	(2,148)	846
(Increase)/decrease in other assets	6,029	6,451
Increase/(decrease) in payables and accruals	(2,962)	(1,802)
Net cash provided by operating activities	**63,222**	**260,250**

Note 6 Trade and Other Receivables

	2025	2024
Current	$	$
Undeposited funds	25,605	37,504
GST Receivable	3,770	1,624
Other Receivables	10,751	3,845
Current Receivables	**40,126**	**42,973**

Note 7 Financial Assets

	2025	2024
	$	$
Shares in unlisted companies	7,500	7,500
Less: accumulated impairment	(7,500)	-
Financial Assets	**-**	**7,500**

Note 8 Other Assets

	2025	2024
	$	$
Prepaid expenses	3,172	9,200
Other Assets	**3,172**	**9,200**

Note 9 Trade and Other Payables

	2025	2024
Current	$	$
Accrued expenses	10,896	13,859
Current Payables	**10,896**	**13,859**

Note 10 Commitments and Contingencies

The Association has neither contingent liabilities nor financial commitments, except for those arising in the normal course of operations.

Note 11 Related Party Transactions

The Association's related parties include members of the Committee, close family members of the Committee members and entities that are controlled or significantly influenced by those Committee members of their close family members. Related parties also include key management personnel, being those persons having the authority and responsibility for planning, directing and controlling the activities of the Association, directly or indirectly. Total amounts paid to key management personnel during the 2025 year was $98,100 (2024: $48,000). Transactions with related parties are on normal commercial terms no more favourable than those available to other parties, unless otherwise stated.

Note 12 Remuneration of Auditors

Audit Fees for the following years are:

2025	**2024**
$3,500	$3,000

The Auditor of the financial reports of Borneo Orangutan Survival (BOS) Australia for the year ended 30th June 2025 was Audit Logic (2024: Audit Logic).

Note 13 Details of the Association

Registered Office: 54 White Street, Lilyfield NSW 2040
Postal address: PO Box 7699, Bondi Beach NSW 2026
Telephone: +61 2 9011 5455
Website: https://www.orangutans.com.au

Directors' Declaration

The directors declare that the entity is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the Directors' opinion:

- there are reasonable grounds to believe that the Association will be able to pay all of its debts as and when they become due and payable; and
- the financial statements as at 30 June 2025 and notes thereto are in accordance with the *Associations Incorporation Act 2009 (NSW)* and satisfy the requirements of the *Australian Charities and Not-for- profits Commission Act 2012*, including compliance with accounting standards, and giving a true and fair view of the financial position at that date and the performance of the Association for the year then ended 30 June 2025.

This declaration is signed in accordance with a resolution of the Board of Directors made pursuant to subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2022.

K WELFORD

Ms Kerin Welford
President

Ms Louise Grossfeldt
Vice President

Dated this 20th Day of October 2025

Audit Logic
Specialists in Audit

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Independent Audit Report to the members of Borneo Orangutan Survival (BOS) Australia Inc. and Controlled Entities

Report on the Audit of the Financial Report

Opinion
We have audited the consolidated financial report of Borneo Orangutan Survival (BOS) Australia Inc. and controlled entities, which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Directors' declaration.

In our opinion, the consolidated financial report of Borneo Orangutan Survival (BOS) Australia Inc. and controlled entities is in accordance with the *Associations Incorporation Act 2009 (NSW)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(i) giving a true and fair view of the entity's financial position as at 30 June 2025 and of its financial performance for the year ended; and
(ii) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 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 entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the consolidated 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.

Emphasis of Matter – Basis of Accounting
We draw attention to Note 1 to the consolidated financial report, which describes the basis of accounting. The consolidated financial report has been prepared for the purpose of fulfilling the entity's financial reporting responsibilities under the *Associations Incorporation Act 2009 (NSW)* and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the consolidated financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Information Other than the Financial Report and Auditor's Report Thereon
The members of the Committee are responsible for the other information. The other information obtained at the date of this auditor's report is the President's Report, (but does not include the consolidated financial report and our auditor's report thereon).

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Responsibilities of Management and the Committee for the Financial Report
The members of the Committee of the entity are responsible for the preparation and fair presentation of the consolidated financial report in accordance with Australian Accounting Standards, the *Associations Incorporation Act 2009 (NSW)* and the ACNC Act, and for such internal control as the members of the Committee determine is necessary to enable the preparation of the consolidated financial report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial report, the members of the Committee are responsible for assessing the 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 members of the Committee either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The members of the Committee are responsible for overseeing the 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 consolidated 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 consolidated financial report.

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

We also:

- Identify and assess the risks of material misstatement of the consolidated financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members of the Committee.
- Conclude on the appropriateness of the Committee' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial report, including the disclosures, and whether the consolidated financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Audit Logic
Chartered Accountant

Benjamin Irvine
Director

Sydney, NSW

20 October 2025

Audit Logic
Specialists in Audit

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Borneo Orangutan Survival (BOS) Australia Inc. and Controlled Entities
Auditor's Independence Declaration to the Members of Borneo Orangutan Survival (BOS) Australia Inc. and Controlled Entities
For the Financial Year Ended 30 June 2025

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Borneo Orangutan Survival (BOS) Australia Inc. and Controlled Entities for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been:

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

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

Audit Logic
Chartered Accountant

Benjamin Irvine
Director
20 October 2025
Sydney, New South Wales