

International Development Contractors Community Limited
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Review report

To the directors of International Development Contractors Community Limited:

Report on the financial report

I have reviewed the accompanying financial report of International Development Contractors Community Limited (the Company) which comprises of the balance sheet as at 30 June 2020 and the profit and loss statement for the year then ended.

Board of Directors' responsibility for the financial report

The Board of Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 (Cth). The Board determines that the internal control is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the financial report based on my review. I have conducted my review in accordance with auditing standard on review engagements ASRE 2410/ASRE2415 in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the financial report is not presented fairly, in all material respects, in accordance with the Corporations Act 2001 (Cth). As the auditor of the Company, ASRE2410/ASRE2415 requires that I comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the Australian professional ethical pronouncements.


Conclusion

Based on my review, which is not an audit, I have not become aware of any matter that makes me believe that the financial report of the Company is not in accordance with the Corporations Act 2001 (Cth) including:

- a) giving a true and fair view of the entity's financial position as at 30 June 2020 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards.

Restriction on distribution

The financial report has been prepared to assist International Development Contractors Community Limited to meet the requirements of the Corporations Act 2001 (Cth). As a result, the report may not be suitable for another purpose.



Paul Geary, CA
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5 November 2020