

## GlobalMET Limited

### Report to the Members of the GlobalMET Limited

We have reviewed the accompanying financial report, being a special purpose financial report of GlobalMET Limited, which comprises the statement of financial position as at 30 June 2019, income statement for the year then ended, statement of changes in equity, statement of cash flows, notes to the financial statements, and the Director's declaration

#### Directors' Responsibility for the Financial Report

The Directors are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the financial reporting requirements of the constitution and is appropriate to meet the needs of the Directors.

The Director's responsibility also includes such internal control as the Directors determine is necessary to enable the preparation of the financial report that 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 our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410: Review of a Financial Report by the Independent Auditor of the Entity, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the accounting policies described in Note 1 to the financial statements including presenting fairly the company financial position as at 30 June 2019 and its performance for the year ended on that date.

ASRE 2410 requires that we comply with the ethical requirements relevant to the review of the 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 us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

*The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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**Independence**

In conducting our review, we have complied with the independence requirements of the Australian professional accounting bodies and any legislative requirements.

**Conclusion**

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of the Association does not present fairly the financial position of GlobalMET Limited as at 30 June 2019 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

**Basis of Accounting**

Without modifying our conclusion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is a special purpose financial report that has been prepared for the purpose of fulfilling the company financial reporting responsibilities pursuant to the Constitution.

Crowe Tasmania  
**CROWE TASMANIA**



Malcolm Matthews  
**Partner**

Launceston

Date: 19/12/19