



The One Box Group Limited
(Limited by guarantee)

ABN 88 624 792 052

Annual financial report

For the year ended 31 December 2025

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Directors' report

For the year ended 31 December 2025

The directors present their report, together with the financial statements, on The One Box Group Limited (Limited by guarantee) ('Company') for the year ended 31 December 2025.

Directors of the company

The names of the Company's directors in office during the financial year and until the date of this report are as follows:

<p>Martin L Halphen LLB</p> <p>Director Appointed: 14 May 2018 Resident: Melbourne, Australia</p> <p>Experience:</p> <p>Martin is the founder of The Fruit Box Group; Australia's leading, premium quality, workplace fruit and milk delivery company. Before he turned the small 300 customer business into today's 20,000 weekly deliveries, Martin started his career as a Commercial Lawyer before making the switch to Operations.</p>	<p>Richard B Moshinsky LLB</p> <p>Director Appointed: 14 May 2018 Resident: Melbourne, Australia</p> <p>Experience:</p> <p>Richard is a partner at SBA Law and has specialised in private M&A transactions for over 20 years. Prior to joining SBA Law, Richard spent over 20 years at DLA Piper including 14 years as a partner in the corporate team and 5 years as a member of the firm's Australian board.</p>	<p>Lisa J Ryan B.Bus (Marketing)</p> <p>Director Appointed: 27 April 2021 Resident: Melbourne, Australia</p> <p>Experience:</p> <p>LJ is a Company Director with a career in marketing and as Managing Director of a family business sold in 2012. Over the past 10 years her priority has been her four children whilst managing a consultancy business and serving on private company and not-for-profit boards. LJ is a member of the AICD.</p>
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Company Secretary

Mr Brendan Shaw (B.Bus(Acc), CA) was appointed as the company secretary on the 4 December 2018. Brendan is the Chief Executive Officer at The Fruit Box Group. Brendan started his career at Ernst & Young and has held numerous senior management positions for over 15 years in various corporates including ASX-listed companies, medium-sized enterprises and national businesses.

Directors' Meetings

The following table shows meetings during the year and the number attended by each director:

Director	Held	Attended
Martin Leigh Halphen	9	9
Richard Braham Moshinsky	9	9
Lisa Jane Ryan	9	9

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Objectives

In a lucky country like Australia it is unfortunate that so many families cannot afford to put fresh food on the table or even provide their children with nutritious food. The objective of the Company is to provide Australian families in need with access to weekly boxes full of fresh produce through the assistance of local community agencies and schools.

Directors' report (Continued)

For the year ended 31 December 2025

Strategy for achieving objectives

The Company would like to thank The Fruit Box Group for their generosity and for continuing to be the primary sponsor. The Company would also like to thank all its corporate and philanthropic sponsors for their continuing support which enables the Company to continue to achieve its objectives.

Through social media and other marketing avenues, the Company continues to reach out to individuals and corporates for their support in generating donations that will directly lead to more boxes being delivered to families in need. The Company continues to pursue grant opportunities with the likes of local councils to support its activities. Furthermore, the Company has engaged a Partnerships & Development Manager to cultivate and foster further donations from philanthropic, corporate and government avenues in order to increase funding opportunities.

The organisation has also developed a social enterprise arm, called The Fresh Food Project, which sells fresh food to organisations at well below retail prices to assist them in providing nutritious food to those that typically cannot afford it. The Fresh Food Project has assisted numerous organisations from universities to church groups that support their communities through the provision of much needed fresh produce every week.

Principal activities

During the financial year the principal continuing activities of the Company were identifying families in need of fresh food with the help of local community agencies and schools and delivering free weekly boxes full of fresh produce to these families along with the operation of The Fresh Food Project social enterprise and the subsequent sale of fresh produce boxes to community organisations that further support people in need.

Performance measures

The Company measures its performance on both donations received and number of boxes delivered to families in need. Donations received are crucial as they directly affect the number of boxes delivered. The Company continues to create awareness through its presence in social media and other marketing avenues as well as the research it undertakes in conjunction with Monash University, which will then lead to more awareness and subsequently donations in the future.

Subsequent events

There has not been any matter or circumstance that has arisen since the end of the financial year, that has significantly affected, or may significantly affect, the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

Contributions on winding up

In the event of the company being wound up, ordinary members are required to contribute a maximum of \$100 each. Honorary members are not required to contribute.

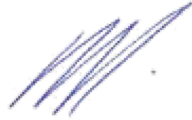
The total amount that members of the company are liable to contribute if the company is wound up is \$300, based on 3 current ordinary members.

Auditor independence

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

A handwritten signature in blue ink, appearing to read 'Martin Halphen', with several diagonal strokes extending upwards and to the right.

Martin Halphen
Director
Melbourne, 22 April 2026

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of The One Box Group Limited for the year ended 31 December 2025, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink that reads "RSM".

RSM AUSTRALIA PARTNERS

A handwritten signature in black ink that reads "R J Morillo Maldonado".

R J MORILLO MALDONADO
Partner

Dated: 22 April 2026
Melbourne, Victoria

Statement of profit or loss and other comprehensive income

For the year to 31 December 2025

		12 Months ended 31 Dec 2025	12 Months ended 31 Dec 2024
	Note	(\$)	(\$)
Revenue	3	1,396,124	1,308,375
Expenses			
Cost of goods		760,904	718,256
Advertising and promotion expense		35,044	35,043
Personnel expense	4	447,559	427,399
Other expenses		231,103	308,177
Total expenses		1,474,610	1,488,875
Surplus/(deficit) before income tax expense		(78,486)	(180,500)
Income tax expense		-	-
Surplus/(deficit) after income tax expense for the year attributable to the members	6	(78,486)	(180,500)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income/(loss) for the year attributable to the members		(78,486)	(180,500)

The above Statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position

As at 31 December 2025

	Note	31 Dec 2025 (\$)	31 Dec 2024 (\$)
Assets			
Current assets			
Cash and cash equivalents		87,961	157,572
Trade debtors		79,114	31,566
Prepayments		4,228	2,789
Other		19,405	19,403
Total current assets		190,708	211,330
Non-current assets			
Furniture & fittings	5	-	-
Total non-current assets		-	-
Total assets		190,708	211,330
Liabilities			
Current liabilities			
Trade creditor		361,506	353,542
Accrued expenses		-	6,400
Prepaid income		75,000	18,700
Total current liabilities		436,506	378,642
Net assets		(245,798)	(167,312)
Equity			
Retained surpluses/(accumulated losses)	6	(245,798)	(167,312)
Total equity		(245,798)	(167,312)

The above statement of financial position should be read in conjunction with the accompanying notes.

Statement of changes in equity

For the year ended 31 December 2025

	Note	Retained surpluses /(accumulated losses) (\$)	Total equity (\$)
Balance at 1 January 2025	6	(167,312)	(167,312)
Surplus/(deficit) after income tax expense for the year	6	(78,486)	(78,486)
Other comprehensive income/(loss) for the year, net of tax		-	-
Total comprehensive income/(loss) for the financial year		(78,486)	(78,486)
Balance at 31 December 2025		(245,798)	(245,798)

	Note	Retained surpluses /(accumulated losses) (\$)	Total equity (\$)
Balance at 1 January 2024	6	13,188	13,188
Surplus/(deficit) after income tax expense for the year	6	(180,500)	(180,500)
Other comprehensive income/(loss) for the year, net of tax		-	-
Total comprehensive income/(loss) for the financial year		(180,500)	(180,500)
Balance at 31 December 2024		(167,312)	(167,312)

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 31 December 2025

		12 Months ended 31 Dec 2025	12 Months ended 31 Dec 2024
	Note	(\$)	(\$)
Cash flows from operating activities			
Donations and revenue received (inclusive of GST)		1,404,876	1,312,016
Payments to suppliers (inclusive of GST)		(1,472,841)	(1,338,610)
Bank fees		(1,646)	(2,379)
Net cash from/(used in) operating activities	11	(69,611)	(28,973)
Net increase/(decrease) in cash and cash equivalents			
		(69,611)	(28,973)
Cash and cash equivalents at the beginning of the financial year		157,572	186,545
Cash and cash equivalents at the end of the financial year		87,961	157,572

The above statement of cash flows should be read in conjunction with the accompanying notes.

Notes to and forming part of the financial statements

For the year ended 31 December 2025

Note 1. Corporate information

The financial report of The One Box Group Limited (Limited by guarantee) for the year ended 31 December 2025 was authorised for issue in accordance with a resolution of the directors on 22 April 2026. The Company is a not-for-profit company limited by guarantee, incorporated and domiciled in Australia.

The Company was incorporated on 14 May 2018. The registered office and principal place of business of the Company is 56-62 Bakehouse Road, Kensington VIC 3031.

Note 2. Material accounting policy information

The accounting policies that are material to the company are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

a. Basis of preparation

In the directors' opinion, the company is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation, being the Fundraising Act 1998, and associated regulations and the Corporations Act 2001 requirements to prepare and distribute financial statements to the members of the company. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of the company.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2 (n).

Going Concern

As at 31 December 2025 the company has a net asset deficiency of \$245,798, which included related party loans of \$361,506. However, the financial statements have been prepared on a going concern basis as The Fruit Box Group Pty Ltd has pledged its continuing support for a minimum of 12 months from the signing date of The One Box Group Limited's period ended 31 December 2025 financial statement.

b. Revenue recognition

The company recognises revenue as follows:

Donations and grants

Donations are recognised as income when the entity obtains control of the donated asset (which is generally when cash is received). Donations are accounted for under AASB 1058 where they do not arise from enforceable contracts with sufficiently specific and measurable performance obligations. Grant revenue is recognised in profit or loss when the company satisfies the performance obligations stated within the funding agreements. If conditions are attached to the grant which must be satisfied before the company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

c. Income tax

As the company is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Notes to and forming part of the financial statements

For the year ended 31 December 2025

Note 2. Summary of significant accounting policies (continued)

d. Goods and services tax (“GST”)

Revenues, expenses and assets are recognised net of the amount of GST, except:

- When the GST incurred on a sale or purchase of assets or services is not payable to or recoverable from the taxation authority, in which case the GST is recognised as part of the revenue or the expense item or as part of the cost of acquisition of the asset, as applicable
- When receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position. Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

Cash flows are included in the statement of cash flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority is classified as part of operating cash flows.

e. Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification. An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

f. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

g. Trade and other receivables

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

h. Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on diminishing value basis over the useful life of property, plant and equipment (excluding freehold land). The depreciation method and useful life of assets is reviewed regularly to ensure they are still appropriate.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Useful life
Furniture and fittings	3-5 years

i. Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

j. Trade and other payables

These amounts represent liabilities for goods and services provided to the company 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 each vendor's credit terms.

Notes to and forming part of the financial statements

For the year ended 31 December 2025

Note 2. Summary of significant accounting policies (continued)

k. Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

l. New or Amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. There was no impact on the financial statements upon adoption.

m. New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the company for the annual reporting year ended 31 December 2025. The company has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

The company has reviewed and applied all applicable new accounting standards and determined that there was no material impact on its financial statements in the current reporting year.

n. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Revenue from donations and grants

Management applies judgement in determining whether funding arrangements give rise to revenue that is recognised as performance obligations are satisfied, or whether receipts are recognised as income on receipt/recognition of the related asset or deferred as a liability. This assessment requires evaluating whether the arrangement is an enforceable contract and whether the promises to transfer goods or services are sufficiently specific to identify and measure satisfaction of performance obligations (including the nature of the promised services, quantity, and the period over which services are to be delivered). Where conditions or obligations must be satisfied before the entity is entitled to retain the contribution, amounts received are recognised as a liability (unearned income/contract liability) until those conditions or obligations are met.

Notes to and forming part of the financial statements

For the year ended 31 December 2025

Note 3. Revenue

	12 Months ended 31 Dec 2025	12 Months ended 31 Dec 2024
	(\$)	(\$)
Donations and grants	1,035,469	912,904
Produce Sales	360,655	395,471
Revenue	1,396,124	1,308,375

Note 4. Expenses

	12 Months ended 31 Dec 2025	12 Months ended 31 Dec 2024
	(\$)	(\$)
Personnel expense		
Salaries and wages	321,209	309,839
Superannuation	37,790	34,900
Other personnel related expenses	88,560	82,660
Total personnel expense	447,559	427,399

Note 5. Non-current assets - property, plant and equipment

	31 Dec 2025	31 Dec 2024
	(\$)	(\$)
Furniture & fittings - at cost	10,736	10,736
Less: Less: Accumulated depreciation - Furniture & fittings	(10,736)	(10,736)
Total property, plant and equipment	-	-

Note 6. Equity - retained surpluses/(accumulated losses)

	31 Dec 2025	31 Dec 2024
	(\$)	(\$)
Retained surpluses/(accumulated losses) at the beginning of the financial year	(167,312)	13,188
Surplus/(deficit) after income tax expense for the year	(78,486)	(180,500)
Retained surpluses/(accumulated losses) at the end of the financial year	(245,798)	(167,312)

Note 7. Remuneration of auditors

During the financial year, RSM Australia Pty Ltd provided its services on a pro bono basis.

Note 8. Contingent liabilities

The company had no contingent liabilities as at 31 December 2025 (31 December 2024: nil).

Note 9. Commitments

The company had no commitments for expenditure as at 31 December 2025 (31 December 2024: nil).

Note 10. Events after the reporting period

There has not been any other matter or circumstance that has arisen since the end of the financial year, that has significantly affected, or may significantly affect, the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

Notes to and forming part of the financial statements

For the year ended 31 December 2025

Note 11. Reconciliation of surplus/(deficit) after income tax to net cash from operating activities

	12 Months ended 31 Dec 2025	12 Months ended 31 Dec 2024
	(\$)	(\$)
Surplus/(deficit) after income tax expense for the year	(78,486)	(180,500)
Adjustments for:		
Trade debtors	(47,548)	(134)
Trade creditors	7,964	140,794
Other liabilities	49,900	11,076
Other assets	(1,441)	(209)
Net cash from/(used in) operating activities	(69,611)	(28,973)

Note 12. Related party transactions

During the financial year, The Fruit Box Group Pty Ltd was a related party of the Company.

Transactions with related parties:

The following transactions occurred with related parties during the current and previous financial year:

	12 Months ended 31 Dec 2025	12 Months ended 31 Dec 2024
	(\$)	(\$)
Donations	394,284	413,923
Payments for goods and services	1,399,821	1,410,721

Receivables from/Payables to related parties:

The following balances are outstanding at the reporting date in relation to transactions with related parties:

	31 Dec 2025	31 Dec 2024
	(\$)	(\$)
Trade payables	361,506	353,543

There were no loans to or from related parties at the current and previous financial year.

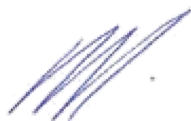
Directors' declaration

In the opinion of the directors:

- The company is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 2 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation, being the Fundraising Act 1998, and associated regulations and the Corporations Act 2001 requirements to prepare and distribute financial statements to the members of The One Box Group Limited (Limited by guarantee);
- The attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards as described in note 2 to the financial statements, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- The attached financial statements and notes give a true and fair view of the company's financial position as at 31 December 2025 and of its performance for the financial year ended on that date; and
- There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

A handwritten signature in blue ink, appearing to read 'Martin Halphen', written over a light blue horizontal line.

Martin Halphen
Director

22 April 2026

INDEPENDENT AUDITOR'S REPORT To the Members of The One Box Group Limited

Opinion

We have audited the financial report of The One Box Group Limited, which comprises the statement of financial position as at 31 December 2025, the statement of profit and loss and other comprehensive income, the 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 director's declaration.

In our opinion, the accompanying financial report of The One Box Group Limited is in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of The One Box Group Limited's financial position as at 31 December 2025 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 2, 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 One Box Group Limited in accordance with the auditor independence 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist The One Box Group Limited to meet the requirements of Division 60 of the Australian Charities and Not-for-profits Commissions Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the directors of The One Box Group Limited, would be in the same terms if given to the responsible entities as at the time of this auditor's report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in The One Box Group Limited's annual report for the year ended 31 December 2025; but does not include the financial report and the auditor's report thereon.

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.

Responsibilities of Management and Directors for the Financial Report

The management of The One Box Group Limited is responsible for the preparation and fair presentation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 2 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)*. This responsibility also includes such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing The One Box Group Limited'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 directors either intend to liquidate The One Box Group Limited or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing The One Box Group Limited'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 the 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

A handwritten signature in black ink that reads "RSM".

RSM AUSTRALIA PARTNERS

A handwritten signature in black ink that reads "R J Morillo Maldonado".

R J MORILLO MALDONADO
Partner

Dated: 22 April 2026
Melbourne, Victoria