

AUDIT REPORT

3 July 2026

UNITED SRI LANKAN MUSLIM ASSOCIATION OF AUSTRALIA INC.  
PO Box 3249  
Wheelers Hill Victoria VIC 3150

I have audited the accompanying statements of financial position for UNITED SRI LANKAN MUSLIM ASSOCIATION OF AUSTRALIA INC (USMAA). (a non-profit organization) as of 30<sup>th</sup> June 2026, related statements of activities, cash flows and functional expenses for the same period. These financial statements are the responsibility of the USMAA's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in Australia. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In planning and performing my audit, I considered USMAA's internal control over financial reporting in order to determine my auditing procedures only for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of USMAA as of 30<sup>th</sup> June 2026 and the charges in its net assets and its cash flows for the same period to conform with accounting principles generally accepted in Australia

This report is intended solely for the information and use of USMAA management and others within USMAA and its granting authority. It is not intended to be and should not be used by anyone other than these specified parties.



Paul LIU

FIPA/MPA/CMA