aie Institute
SPECIALIST EDUCATORS IN GAMES, ANIMATION & FILM VFX

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ABN: 91 624 067 536

Statement of Financial Standing

Provider details

Provider Name:	AIE Institute Limited (ACN 624 067 536)
ABN:	91 624 067 536
Date of Statement of Financial Standing:	30 June 2026

1. Directors' declaration

Attached.

2. Auditor's opinion

Attached.

3. Tuition Assurance details

From 1 January 2021, Tuition Protection Service (TPS) provides tuition protection for AIE Institute domestic-upfront paying students. Information for domestic students is available at https://tps.gov.au/HigherEducation under the subheading *New Tuition Protection Arrangements for Fee Paying Students.*

4. Financial Statements

AIE Institute's financial statements are available from the AIE Institute website

https://aieinstitute.edu.au/about-us/boards-and-governance/annual-reports/

AIE Institute Limited
ABN 94 624 067 536

Directors' Declaration

In accordance with a resolution of the Directors of AIE Institute Limited, the directors declare that:

1. The financial statements and notes, as set out on pages 7-24, are in accordance with the Corporations Act 2001 and:

   a. Comply with Australian Accounting Standards; and

   b. give a true and fair view of the financial position of the company as at 30 June 2026 and of its performance for the year ended on that date.

2 In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.



Gail Dennett
Chairperson

Dated this: 24th October 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AIE INSTITUTE LIMITED

We have audited the accompanying general purpose financial report of AIE Institute Limited (the company), which comprises the statement of financial position as at 30th June 2026, the statement of profit and loss and other comprehensive income, statement of change in equity and statement of cash flow for the year ended on that date and notes to the financial statements including a summary of significant accounting policies and the directors' declaration.

Audit Opinion

In our opinion:

(a) The accompanying financial report of AIE Institute Limited is in accordance with the Corporations Act 2001, including:

(i) Giving a true and fair view of the Company's financial position as at 30th June 2026 and of its financial performance for the year ended; and

(ii) Complying with Australian Accounting Standards and the Corporations Regulations 2001; and

Basis of 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 Company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical 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 confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this audit report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2026, but does not include the financial report and our audit'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 the Directors for the Financial Report

The 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 and for such internal control as the directors determine is necessary to enable the preparation and fair presentation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

(Continued over)

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AIE INSTITUTE LIMITED (CONTINUED)

Auditor's Responsibility 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and access the risks of material misstatement of the 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 of opinion. He 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, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the director's 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 Company'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 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity or business activities within the Company to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

We communicate with the directors 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.

CANBERRA ACCOUNTANCY & AUDIT PTY. LIMITED
Chartered Accountants



Peter Irving : Director
Canberra
24 October 2026