



**Accreditation  
Matters**

# **2026** **annual** **report**

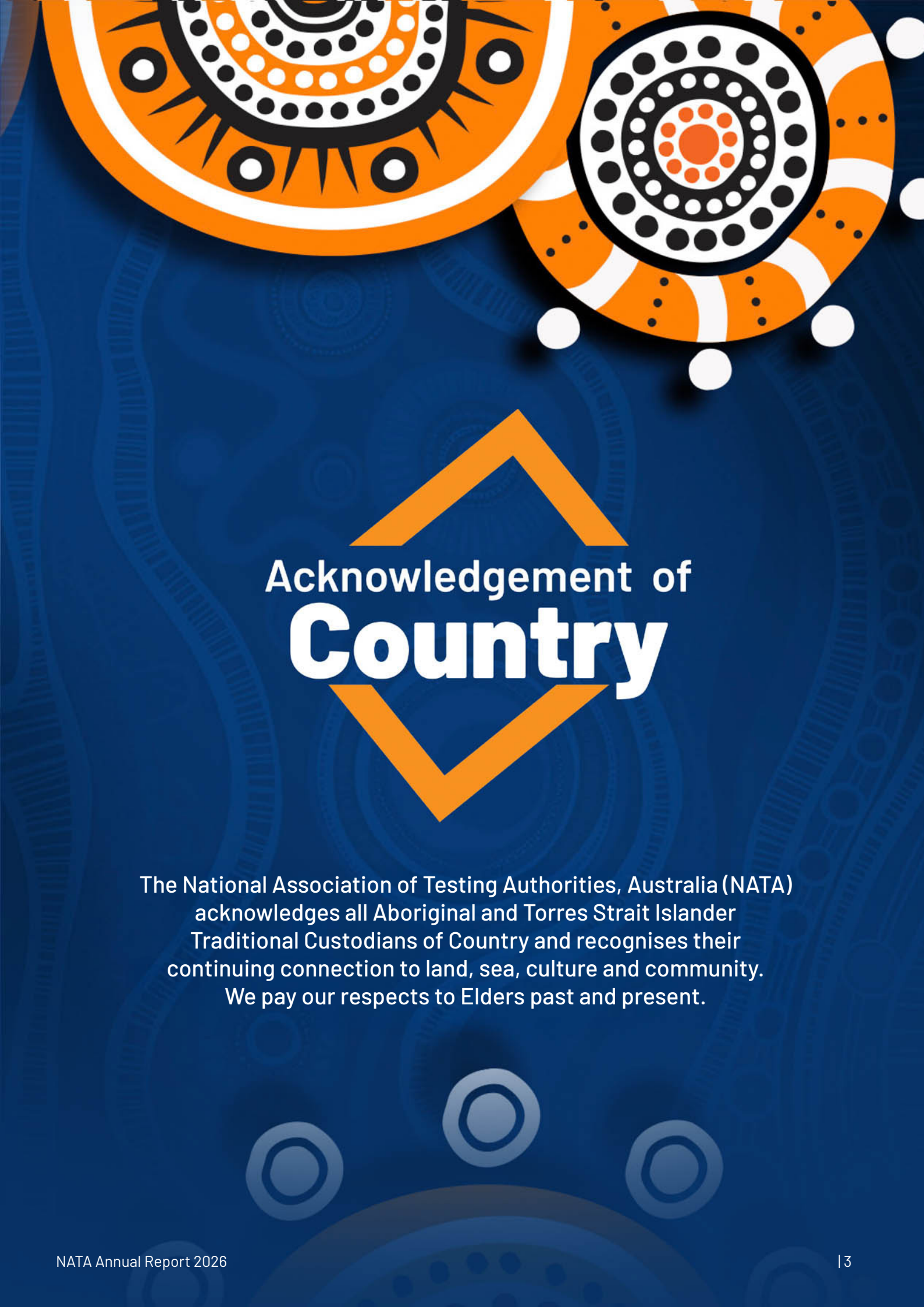
# Notice of NATA Annual General Meeting

We are pleased to announce the  
National Association of Testing Authorities, Australia  
2026 Annual General Meeting.

The meeting will be held online via the Teams platform  
on Wednesday, October 14 at 11.30am (AEDT).

To attend, you will need to  
register via the QR code.





# Acknowledgement of **Country**

The National Association of Testing Authorities, Australia (NATA) acknowledges all Aboriginal and Torres Strait Islander Traditional Custodians of Country and recognises their continuing connection to land, sea, culture and community. We pay our respects to Elders past and present.



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## Purpose

NATA accreditation provides independent assurance of technical competence in activities such as testing, calibration, inspection and certification. Across sectors including healthcare, infrastructure, manufacturing, food production and environmental management, NATA accreditation supports confidence in the accuracy, reliability and consistency of technical results and services.

As Australia's national accreditation body, NATA works with industry, government and regulators to assess organisations against internationally recognised standards. NATA accreditation supports regulatory outcomes, facilitates trade, enables innovation and contributes to public safety by providing confidence in the technical services that underpin decision-making and economic activity.

## Vision

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**To strengthen Australia's technical infrastructure by providing confidence in the testing, measurement, inspection and related services that underpin everyday life.**

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## Annual Report Submission

We have pleasure in submitting NATA's Annual Report for the year ending June 30, 2026. The report provides an overview of activities and achievements over the year.

It recognises the contributions of our employees, technical assessors, other volunteers, Members and stakeholders and highlights key achievements, priorities and outcomes.

Director and Committee reports as well as financial statements for the year are also included.

We hope you find the report relevant, informative and a valuable insight into NATA, its operations and the important role the organisation plays.



## World Accreditation Day 2026

# Innovation, Trust and Sustainability: The Power of Accreditation.

World Accreditation Day 2026 highlighted the role of accreditation in supporting innovation, building trust and enabling sustainability in an increasingly complex and rapidly evolving world. As organisations adopt emerging technologies, accelerate digital transformation and work towards ambitious sustainability objectives, accreditation provides independent assurance that products, services and systems meet recognised standards of quality, competence and reliability. In doing so, it enables innovation to be implemented with confidence, supports informed decision-making and strengthens trust among regulators, industry and the community.

By delivering independent assurance, accreditation also helps innovative solutions reach the market with confidence, strengthens the credibility of sustainability claims and builds trust among regulators, businesses and consumers. It creates a foundation for accountability, transparency and continuous improvement, enabling organisations to innovate responsibly while supporting sustainable growth.

More than a conformity assessment tool, accreditation is a powerful enabler of progress. It underpins confidence in critical services, drives greater resilience across industries and supports outcomes that benefit communities, economies and the environment. The 2026 theme celebrates accreditation as a catalyst for innovation, a cornerstone of trust and a vital force in shaping a more sustainable future.

Learn more about [\*\*World Accreditation Day 2026\*\*](#)

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**More than a conformity assessment tool, accreditation is a powerful enabler of progress.**

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# Foreword



**NATA Chair**

**DR SANMARIÉ SCHLEBUSCH**

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# DR SANMARIÉ SCHLEBUSCH

I am pleased to present NATA's Annual Report for 2025-26, a year in which the organisation delivered on key priorities, strengthened the evidence for accreditation's value, and continued preparing Australia's accreditation system for a rapidly changing future.

A significant achievement was the release of updated independent research by the University of Technology Sydney (UTS), which estimates that NATA accreditation contributes between **\$488 million and \$712 million** annually to the Australian economy. The study also identified broader benefits through improved public health and safety, trade, environmental protection, innovation, and regulatory confidence. These findings reinforce what many across government, industry and the community already recognise – that accreditation is essential national infrastructure. It provides confidence that testing, measurement, inspection and related services are technically competent and that results informing critical decisions can be trusted.

The importance of accreditation was also highlighted at **Accreditation Matters 2026**, which brought together more than 500 delegates and over 90 national and international speakers across 80 sessions. The conference demonstrated NATA's ability to convene industry, government, regulators, scientists and technical experts to explore emerging challenges, share knowledge and strengthen Australia's quality infrastructure.

Alongside these achievements, NATA remained focused on its core accreditation responsibilities. More than **99 per cent of scheduled assessments** were completed within three months of their due date, exceeding the Board's target of 98 per cent and reinforcing confidence in Australia's accreditation system.

The year also demonstrated how NATA is helping Australia prepare for future opportunities. Across areas such as artificial intelligence, cybersecurity, critical minerals, digital trade, digital accreditation credentials and digital product passports, NATA continued extending trusted assurance into technologies and sectors that will shape Australia's future economy.

Internationally, NATA strengthened Australia's influence through its role as a founding member of the **Global Accreditation Cooperation Incorporated (Global ACI)** and through ongoing leadership within APAC and other international forums. These activities help ensure Australian accredited organisations continue to benefit from global recognition and acceptance of their services and results.

These achievements reflect the dedication of NATA's employees and the expertise of more than **2,500 volunteer Technical Assessors**, whose knowledge and professionalism are central to the accreditation process. Together with our Members, stakeholders and partners, they help underpin confidence across Australia's economy and society.

This year also marked an important leadership transition. On behalf of the Board, I thank **Jennifer Evans** for her outstanding contribution over almost four decades, including 14 years as Chief Executive Officer. Her leadership has helped shape NATA into the respected organisation it is today and has left a lasting legacy across the Australian and international accreditation communities.

We are delighted to welcome **Natalia Centellas** as NATA's new Chief Executive Officer. As NATA approaches its 80th year, the Board looks forward to building on the organisation's strong foundations and ensuring accreditation continues to support Australia's economic resilience, innovation and public confidence.

Finally, I would like to acknowledge and thank our volunteer Board for the significant time and commitment they have given to NATA over the past year. I also extend our sincere thanks to NATA's employees, Technical Assessors, volunteers and Members for their contribution to the achievements outlined in this report.

“ A significant achievement was the release of updated independent research by the University of Technology Sydney (UTS), which estimates that NATA accreditation contributes between **\$488 million and \$712 million** annually to the Australian economy. ”

# Foreword



## **NATA Chief Executive Officer** **NATALIA CENTELLAS**

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## NATA Chief Executive Officer

# NATALIA CENTELLAS

I am pleased to join NATA as Chief Executive Officer and to contribute to this Annual Report as the organisation looks ahead to its 80th anniversary in February 2027.

This report reflects a year led by Jennifer Evans, and I want to acknowledge her leadership, together with the work of the NATA team, Members and Technical Assessors who contributed to these achievements.

This report has been a valuable introduction to the breadth of NATA's work and the public purpose behind accreditation. As NATA prepares to celebrate its 80th anniversary, it is worth reflecting on its origins. In 1947, the first NATA Council meeting marked the beginning of the world's first national laboratory accreditation system – a practical Australian response to the need for reliable technical testing capability to support government, industry and commerce.

That founding purpose has endured, but NATA has never stood still. By 1970, more than 890 organisations were accredited. In 1977, NATA became a founding member of the International Laboratory Accreditation Cooperation, helping shape the international recognition of competent testing and calibration. In later decades, NATA expanded into medical testing, opened branch offices, launched proficiency testing, helped establish regional cooperation through APLAC, and developed world-first accreditation programs including forensic science.

This history matters because it shows that NATA has grown by responding to practical needs while protecting technical credibility, independence and public confidence. Today, its accreditation activities span laboratories, inspection bodies, calibration services, reference material producers, proficiency testing providers, biobanks and other areas of technical assessment.

Its work supports public safety, regulatory confidence, industry performance, international trade and the everyday decisions that rely on competent testing, measurement and inspection.

NATA's strength lies in this continuity: a practical national purpose, adapted over time to a more complex and connected world. Its achievements are made possible by its employees, Members, and the thousands of volunteer Technical Assessors and committee members who contribute their expertise to a national system of quality, trust and confidence.

As CEO, my immediate priority is to listen, learn and understand the perspectives of our Members, Technical Assessors, employees, government partners and stakeholders. Strong organisations combine clarity of purpose with the discipline to keep evolving as needs, expectations and risks change. For NATA, the opportunity is to honour its legacy while ensuring accreditation remains relevant, rigorous and trusted in a more complex, technology-driven world.

As NATA approaches its 80th year, I see an organisation with a respected history, substantial technical capability and a strong platform for the future. I look forward to working with our people and stakeholders to build on those foundations.

Thank you to everyone who has welcomed me so warmly. I am looking forward to the work ahead.

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**As CEO, my immediate priority is to listen, learn and understand the perspectives of our Members, Technical Assessors, employees, government partners and stakeholders.**

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# WHY NATA?



For almost 80 years, NATA has provided accreditation services that support confidence in testing, inspection, calibration, certification and other conformity assessment activities across Australia.

Through accreditation, NATA provides independent assurance that organisations are competent to perform specific activities in accordance with recognised national and international standards. This assurance supports regulatory outcomes, facilitates trade and contributes to confidence in the products, services and systems used across a broad range of sectors.

NATA accreditation also demonstrates technical competence, the effective implementation of management systems and the reliability of results. It also enables the international recognition of accredited services, supporting market access and acceptance of Australian products and services.

As technologies and industries continue to evolve, NATA accreditation remains an important mechanism for providing confidence in emerging areas, including digital technologies, artificial intelligence, automation and other innovative services.

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**Accreditation also demonstrates technical competence, the effective implementation of management systems and the reliability of results.**

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# THE VALUE OF ACCREDITATION



Accreditation is a critical component of Australia's quality infrastructure. By demonstrating compliance with internationally recognised standards, accreditation facilitates market access, supports informed decision-making and promotes consistency, reliability and trust across a wide range of sectors.

A compelling example of accreditation's value was the recent release of new independent research by the University of Technology Sydney (UTS), building on the landmark 2018 study into the value of accreditation in Australia.

The new research estimates that NATA accreditation contributes between \$488 million and \$712 million annually to the Australian economy, while also delivering significant broader benefits through improved public health and safety, stronger trade outcomes, enhanced environmental protection, greater innovation, and increased regulatory confidence.

Together, these findings reinforce the widely recognised role of accreditation as essential national infrastructure.

Read the summary [report here](#)

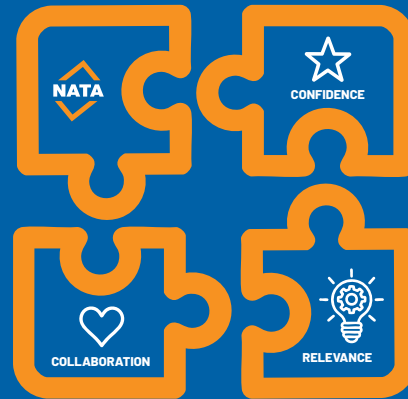
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# NATA's Values

**our**  
values  
**matter**



## Collaboration

*Valuing strengths, fostering inclusion, and building a connected workplace*

We celebrate the unique strengths and perspectives that each team member brings, fostering a culture where everyone feels valued, heard and included. Through open communication, diverse voices and mutual support, we build a stronger, more connected workplace.

## Confidence

*Expertise, trust, support, and mutual respect drive our success*

We take pride in our collective expertise, trust each other to deliver exceptional services, and support one another to take initiative, make informed decisions and achieve success. Together, we create a workplace where confidence thrives through integrity, accountability and continuous improvement.

## Relevance

*Continuous learning, innovation, curiosity, and agility drive our relevance*

We stay at the forefront of industry, policy and technology by embracing learning, innovation and new ideas. Through curiosity, adaptability and a future-focused mindset, we ensure our work remains relevant and continues to deliver value in an ever-changing world.

Together, Collaboration, Confidence and Relevance reflect the culture NATA is building and the values that guide how we work, support one another and deliver value to our members, volunteers and stakeholders.

# PEOPLE



## Personnel

NATA's people are central to delivering professional accreditation and related services. Their expertise spans accreditation, science, quality management and technical assessment, enabling NATA to provide trusted assurance across a diverse range of industries and sectors.

Working closely with Members, Technical Assessors, volunteers and stakeholders, our employees help maintain confidence in accredited services that support health, safety, trade, innovation and regulatory outcomes. Their knowledge, professionalism and commitment to continuous improvement contribute directly to NATA's effectiveness and reputation as Australia's national accreditation body.

Overall, this contribution is fundamental to NATA's success and to the confidence accreditation delivers every day.



**Overall, this contribution is fundamental to NATA's success and to the confidence accreditation delivers every day.**



## Members

NATA's Members include laboratories, inspection bodies, certification bodies, calibration providers and other technical organisations that support Australia's economy and communities. Their work underpins confidence in a wide range of activities, from healthcare, environmental monitoring and infrastructure development to manufacturing, trade and emerging technologies.

By demonstrating technical competence against recognised standards, these organisations help provide confidence in the products, services and systems relied upon by industry, government and the public, every day.

Their commitment to quality, consistency and continual improvement also contributes to public safety, regulatory outcomes, economic activity and international trade and helps ensure trusted outcomes in areas that are critical to the nation's wellbeing, productivity and future development.



**By demonstrating technical competence against recognised standards, our Member organisations help provide confidence in the products, services and systems relied upon by industry, government and the public, every day.**





## Technical Assessors and Volunteers

NATA's accreditation programs are supported by more than 2,500 volunteer Technical Assessors who contribute specialist knowledge across a broad range of industries, technologies and scientific disciplines. Their expertise is integral to NATA's peer-review assessment model and supports the technical integrity of accreditation activities.

Working alongside NATA assessors, Technical Assessors participate in assessments of applicant and accredited organisations and provide input into the review of assessment findings. Many also contribute to accreditation policy and program development through Accreditation Advisory Committees (AACs), the Member Advisory Forum and other governance activities.

Technical Assessors also support Australia's participation in international mutual recognition arrangements, including Global ACI and APAC, which facilitate the acceptance of accredited results and services across international markets.

During the reporting period, NATA launched a new e-learning program for Technical Assessors to support ongoing professional development and assessment consistency. Five training modules were released, with additional modules in development.

NATA gratefully acknowledges the contribution of its Technical Assessors, AAC and Committee members, and the organisations that support their participation. Their expertise and industry knowledge are critical to the delivery of assessment services and the operation of Australia's accreditation system.

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**Their expertise is integral to NATA's peer-review assessment model and supports the technical integrity of accreditation activities.**

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# Outcomes and Initiatives: An Overview

NATA continued to deliver strong accreditation performance throughout 2025-2026, reflecting our commitment to service, technical rigour and customer confidence.

## Accreditation Services

On accreditation related services, Scheduled Assessments remained a key strength, with more than 99 per cent completed within three months of their due date against the Board target of 98 per cent.

NATA also delivered strong performance against its Accreditation Service Commitment, achieving 89.6 per cent against a 90 per cent target – a strong result despite challenges in some Member markets.

The number of accredited sites remained stable throughout the year, and NATA continued its important role in healthcare accreditation as one of only three providers under the Diagnostic Imaging Accreditation Scheme (DIAS).

## Sectors

Throughout 2025-2026, NATA also continued to strengthen confidence in accredited conformity assessment activities while advancing innovation, digital transformation, technical capability and international influence. Across all sectors, significant initiatives were delivered to support quality, trust, sustainability and the future readiness of Australia's accreditation framework.

NATA continued to strengthen and evolve accreditation services across all sectors, ensuring they remain responsive to emerging technologies, changing regulatory requirements and industry needs.



A significant milestone for the Inspection Sector was the publication of ISO/IEC 17020:2026, with NATA delivering comprehensive transition resources, training and guidance to support adoption while building capability in emerging disciplines such as electromagnetic energy modelling.

In Calibration, the publication of new international standards for reference materials, strengthening accreditation pathways for Reference Material Producers and supporting global consistency in measurement and traceability. NATA also expanded its involvement in digital metrology initiatives, including Digital Calibration Certificates, while welcoming new accredited reference material producers supporting industries such as wine production and battery recycling.

NATA's Legal & Clinical Sector continued to support Member growth across its accreditation programs during the year. This included respiratory function laboratory accreditation, biobanking, point-of-care testing and forensic science accreditation against the ISO 21043 standards, supported by enhanced assessment intelligence and a more targeted, risk-based approach.

In Life Sciences, strong demand for environmental, agribusiness, food, healthcare and pharmaceutical testing services drove ongoing updates to accreditation criteria and technical guidance, particularly in critical areas such as PFAS, silica, asbestos and microplastics testing.

The Materials, Assets and Products (MAP) sector expanded accreditation capability in emerging technologies including artificial intelligence, hydrogen, lithium, quantum technologies and critical minerals. New capability for counterfeit parts testing, alongside contributions to IoT, cybersecurity and AI standards development, further reinforced NATA's role in supporting innovation, resilience and confidence across Australia's technical infrastructure.



## Business Operations

NATA's business operations also delivered key outcomes.

Business Development, in partnership with the University of Technology Sydney (UTS), updated and expanded its landmark 2018 study on the value of accreditation. The independent research captured insights from 165 members and 181 Technical Assessors, supported by seven organisational case studies. The results reinforced the economic and operational value accreditation delivers to organisations and the wider community.

A new Client Engagement model is improving customer responsiveness, conversion rates and operational visibility. Voice of Customer initiatives and expanded member advocacy programs are now strengthening engagement and informed decision making. This will be further enhanced by the implementation of Dynamics 365 CRM.

ICT has made significant investment in digital transformation, cybersecurity, cloud infrastructure, automation and data analytics. This is enhancing NATA's operational capability and laying the foundation for improved member and Technical Assessor experiences. At the same time, Stakeholder Engagement activities are strengthening relationships with government and industry, while leadership in digital trade, Digital Accreditation Credentials and Digital Product Passports, are better positioning accreditation for the future digital economy.

On Compliance and Governance, a key focus was on maintaining compliance with ISO/IEC 17011 and meeting NATA's international recognition obligations. The team actively contributed to APAC initiatives, supported participation in the 2026 APAC Annual Meetings, and advanced preparations for APAC 2027 and future international peer evaluations and assessments.

## International

Internationally, NATA reinforced Australia's influence through its founding membership of Global Accreditation Cooperation Incorporated (Global ACI), ongoing leadership within APAC and active participation in international standards, peer evaluations and global technical forums. Collectively, these initiatives strengthened accreditation's role in building trust, supporting innovation and enabling sustainable economic growth.

Further details on each of these activities and initiatives can be found in this report.



**NATA continued to deliver strong accreditation performance throughout 2025-2026, reflecting our commitment to service, technical rigour and customer confidence.**



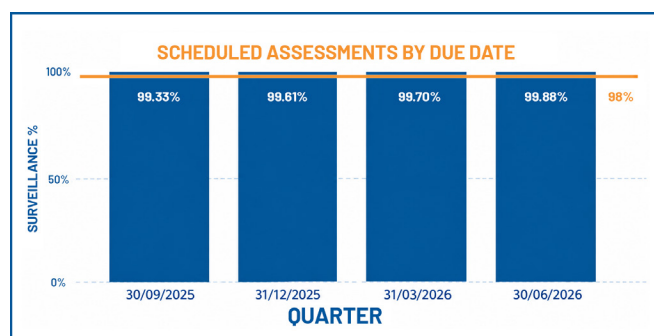
# Accreditation

## Accreditation Services

NATA assessments for accreditation are based on a peer assessment process aligned to recognised standards and defined accreditation criteria, with accredited activities specified in scopes of accreditation. Accreditation Services is responsible for the operational delivery and technical integrity of NATA accreditation, including the accreditation criteria and procedures, assessments and ongoing surveillance, accreditation decisions, lead and Technical Assessor training, strategic projects, and representation in national and international accreditation forums.

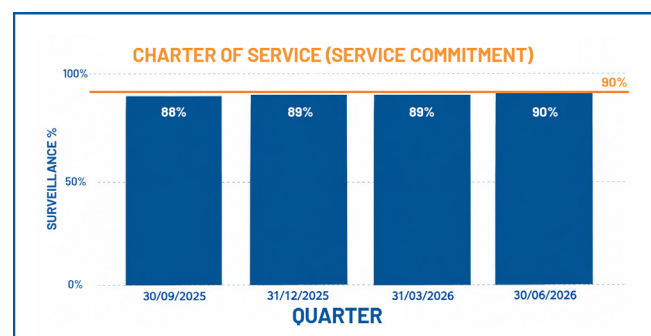
We are pleased to report the following results for the 12-month reporting period.

### Scheduled Assessments Timely Conduct



NATA achieved a strong result in the timely delivery of scheduled assessments, including reassessments and surveillance visits. Against the NATA Board's target of conducting at least 98 per cent of scheduled assessments within three months of their due date, performance remained consistently above 99 per cent throughout the year.

### Service Commitment

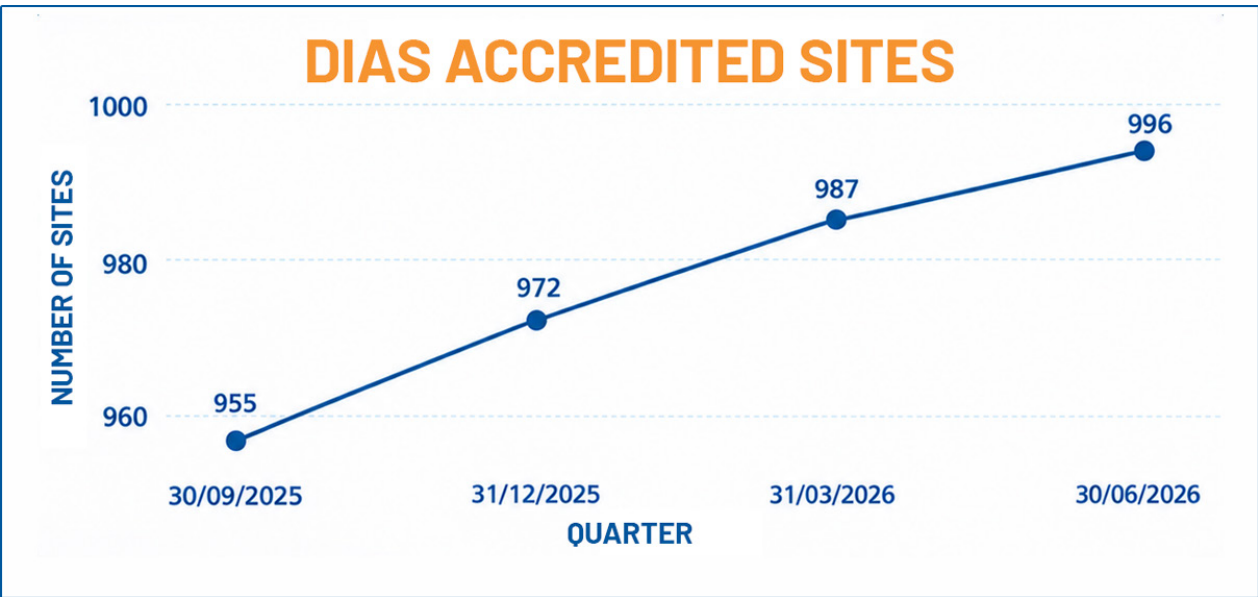


NATA delivered strong performance against its **Accreditation Service Commitment** achieving an overall result of 89.6 per cent against the 90 per cent target for Accreditation Service Time Frames. Performance was consistently maintained across all service standards, with no individual measure falling below 85 per cent during the year.



## Accredited Sites

The overall number of accredited sites overall remains steady with no significant change. NATA is one of only three providers offering DIAS accreditation.



## Transition of Accredited Conformity Assessment Bodies

As part of NATA’s Global ACI obligations, we are pleased to note that transition of our accredited conformity assessments bodies (CABS) to ISO 15189:2022 for Human Pathology and to ISO/IEC 17043:2023 for Proficiency Testing Providers was completed by the due dates specified by Global ACI - December 2025 and May 2026 respectively.

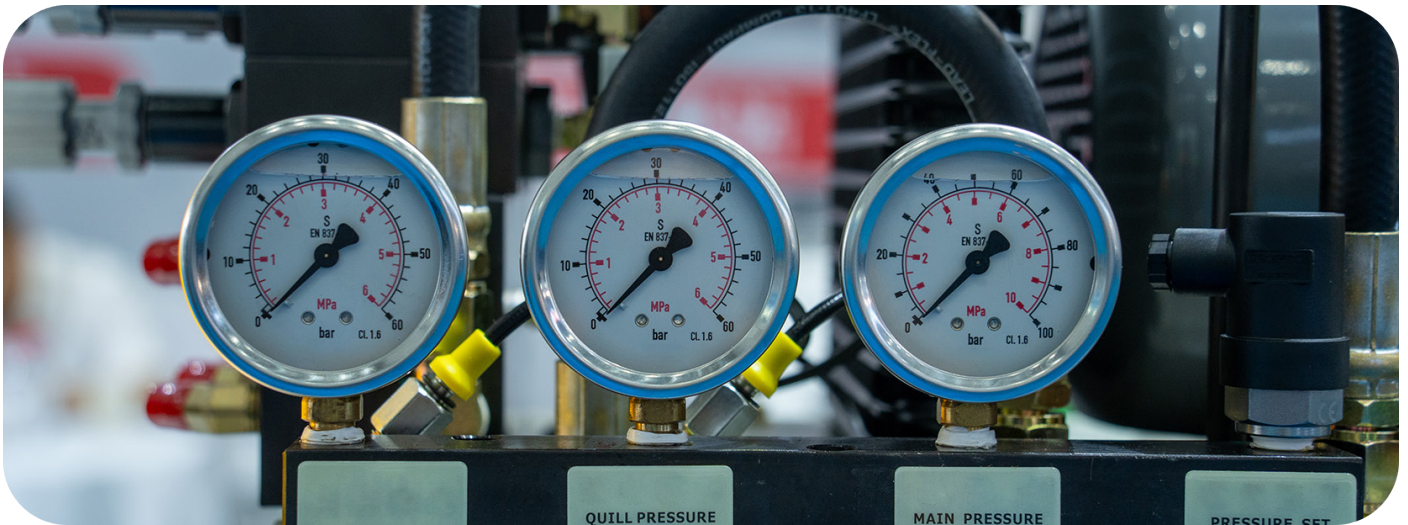




# NATA Sectors



# CALIBRATION



NATA's Calibration Sector provides accreditation services across calibration laboratories, proficiency testing providers and reference material producers, supporting confidence in measurement, traceability and technical competence across Australian industry.

## KEY ACTIVITIES

### ■ Reference Materials and Standards

A key milestone was the publication of international standards developed by ISO Technical Committee 334 (Reference Materials), including ISO 33400, ISO 33401, ISO 33405 and related guidance supporting reference material production and use. These publications strengthen the international framework for accreditation of Reference Material Producers to ISO 17034.

Through sponsorship by Standards Australia, NATA's Sector Manager, Paul McMullen represents Australia on ISO TC 334 and chairs the Australian mirror committee CH-040, contributing to the development and adoption of these standards. NATA is also supporting the revision of ISO 17034 through ISO/CASCO Joint Working Group 43, with publication anticipated in 2028.

### ■ Sector Capability and International Engagement

Assessment outcomes continued to demonstrate strong sector competence. Statistics presented at Accreditation Matters 2026 showed median findings of four nonconformities per assessment for ISO/IEC 17025 calibration facilities, five for proficiency testing providers and two for reference material producers. This low number reflects effective compliance with accreditation requirements and highlights a mature and healthy industry.

NATA also hosted a four-day experience-sharing visit with the Taiwan Accreditation Foundation, including observation of an Australian reference material producer assessment, strengthening international collaboration and knowledge exchange.

### ■ Innovation and Growth

The sector continued its involvement in digital metrology initiatives, including Digital Calibration Certificates and participation in the Digital SI Conference. It also welcomed new accredited reference material producers supporting industries including wine production and battery recycling, further strengthening Australia's measurement infrastructure and sustainability capability.

# INSPECTION



The Inspection Sector provides accreditation services across industries that are critical to Australia's safety, quality and regulatory frameworks, including agriculture, mining, construction, industrial applications, electrical and electromagnetic safety, medical devices, occupational hygiene and commercial buildings.

## KEY ACTIVITIES

### ■ ISO/IEC 17020:2026 Published

A key milestone for the sector was the publication of ISO/IEC 17020:2026 Conformity assessment – Requirements for bodies performing inspection on 30 March 2026. To support the transition, NATA developed a suite of implementation resources, including a Transition Policy, Gap Analysis, Implementation Checklist, guidance materials, staff training and stakeholder communications. Assessments against the revised standard will commence on 1 October 2026, with the transition period concluding on 31 March 2029.

### ■ Building Technical Capability

Technical capability development remained a strong focus throughout the year. NATA delivered workshops, guidance and training to support assessment consistency and readiness for emerging technical fields. A particular priority was the development of expertise in electromagnetic energy (EME) modelling associated with telecommunications and radio communications infrastructure. As Australia's telecommunications networks continue to expand, capability development initiatives for Technical Assessors, industry and sector staff have helped ensure NATA remains well positioned to support accreditation in this evolving area while maintaining confidence in safety, compliance and technical competence.

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**The Inspection Sector provides accreditation services across industries that are critical to Australia's safety, quality and regulatory frameworks.**

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# LEGAL & CLINICAL SERVICES



The Legal & Clinical Services sector supports accreditation across a broad range of healthcare and forensic activities, including human pathology, medical imaging, forensic science, sleep disorders services, respiratory, biobanking, workplace drug testing and community screening. It also manages NATA's participation in the Commonwealth Diagnostic Imaging Accreditation Scheme (DIAS), strengthening confidence in healthcare services and criminal justice system.

## KEY ACTIVITIES

### ■ Emerging Accreditation Programs and Sector Growth

The sector continued to support growth across several specialised accreditation programs. Increasing interest was seen in the TSANZ/NATA Respiratory Function Laboratory Accreditation Program and NATA's biobanking accreditation activities, reflecting a growing focus on quality, capability and best practice. Innovative models of point-of-care testing (POCT) accreditation also gained momentum, particularly those supporting remote and Indigenous communities where access to healthcare services remains a priority.

### ■ Forensic Science Accreditation

Interest in accreditation against the ISO 21043 series for forensic science services continued to grow during the year. A second laboratory achieved accreditation, while several additional organisations commenced preparation for accreditation.

This represents an important step in strengthening confidence, consistency and quality across Australia's forensic science sector.

### ■ Data-Driven Assessment and Risk Management

The sector further enhanced its use of assessment intelligence to identify emerging risks, trends and areas of focus across accredited facilities. These insights have supported a more targeted, risk-based approach to accreditation while assisting the management of increasingly complex and technically challenging assessments.

### ■ Stakeholder Engagement and Regulatory Readiness

Ongoing engagement with Commonwealth agencies and the Australian Commission on Safety and Quality in Health Care supported preparations for anticipated updates to national standards in diagnostic imaging and pathology. This collaborative approach will help ensure a smooth transition to future accreditation requirements and maintain confidence across the sector.

# LIFE SCIENCES



The Life Sciences sector supports accreditation across a range of activities, including agribusiness, animal health, environmental testing, food and beverage testing, healthcare, pharmaceutical and media products, and testing in support of research and development. NATA is also Australia's Compliance Monitoring Authority for the OECD Principles of Good Laboratory Practice. These activities support public and animal health, food safety, environmental protection, biosecurity, regulation and trade.

## KEY ACTIVITIES

### ■ Accreditation Criteria and Technical Guidance

The sector continued to review and update accreditation criteria to keep pace with changing standards, technologies and industry needs. Key achievements included the publication of the revised Life Sciences Appendix, supported by stakeholder consultation and a webinar on the updated requirements. Substantial progress was also made on revised criteria for asbestos sampling and testing. Reviews also progressed for plant health diagnostics, molecular testing and investigative chemistry, with further stakeholder consultation planned.

### ■ Growth Across Life Sciences

Demand for accreditation continued across environmental testing, agribusiness, food and beverage testing, and healthcare services.

Environmental areas of increased interest included asbestos, silica, PFAS and microplastics testing.

### ■ Strengthening Technical Capability

Building technical capability remained a priority, with ongoing recruitment and development of Technical Assessors across specialised disciplines. NATA also partnered with Labtech Training (LTT) to deliver a national series of industry presentations, helping laboratories better understand accreditation requirements and preparation.

### ■ Technical and Stakeholder Engagement

The Life Sciences Accreditation Advisory Committee continued to provide expert advice on technical and accreditation matters. NATA represented Australia at the OECD Working Party on GLP, and sector staff participated in ISO, Standards Australia and industry working groups. Engagement with regulators, industry and government stakeholders remained strong, including collaboration on asbestos testing requirements, biosecurity, imported and exported food, animal health, and ongoing obligations under MoUs and Deeds of Agreement.

# MATERIALS, ASSETS & PRODUCTS (MAP)



The Materials, Assets and Products (MAP) sector provides accreditation services across a wide range of industries, including non-destructive and physical performance testing, materials characterisation, testing of manufactured goods, electrotechnology, and geotechnical and civil construction materials testing.

## KEY ACTIVITIES

### ■ Connected Technology and Cybersecurity

NATA continued supporting the development of the Connected Technology Alliance's IoT Security Labelling Scheme, building on its expertise in software and cybersecurity assessment. This work contributes to strengthening trust in connected devices and digital technologies.

### ■ Critical Minerals and Emerging Technologies

NATA expanded its involvement in standards development across critical minerals, artificial intelligence, lithium, quantum technologies, nanotechnology and hydrogen. Through participation in national and international standards committees, NATA helps ensure emerging test methods remain suitable for accredited testing and aligned with Australia's strategic priorities.

### ■ AI in Conformity Assessment

Nick Di Cresce, NATA's Deputy Sector Manager - MAP, continues to represent NATA on AI-related standards committees and forums, both domestically and internationally. This includes the development of ISO/IEC 42007, an upcoming international standard that establishes a framework for accredited testing, inspection, and calibration of AI systems.

### ■ Counterfeit Parts Testing

The sector established a new accreditation capability for counterfeit parts testing in accordance with **SAE AS6171**. This provides industry and regulators with increased confidence in identifying counterfeit electrical, electronic and electromechanical components used in critical applications.

### ■ Concrete Industry Guidance

Working with industry stakeholders and regulators, MAP progressed a new guide on concrete sampling, curing, transport and testing. The guide aims to improve testing reliability, support accredited laboratories and provide practical guidance to contractors, asset owners, specifiers and regulators.



# Business Operations





# Client Engagement and Business Development

NATA's Client Engagement team strengthens NATA's ability to understand, support and advocate for its Members, volunteers and prospective customers by leveraging customer insights and structured engagement and provides management of the Member Advisory Forum (MAF). The Business Development team helps identify new opportunities, promote the value of NATA accreditation and support stakeholder engagement and building relationships across all sectors.

## KEY ACTIVITIES

### Business Development

#### ■ Demonstrating the Value of Accreditation

NATA partnered with the University of Technology Sydney (UTS) to update and expand its landmark 2018 study on the value of accreditation. The research captured insights from 165 members and 181 Technical Assessors, supported by seven organisational case studies. The findings were launched at Accreditation Matters 2026 and promoted through a coordinated communication and media campaign, generating broad industry interest and reinforcing the economic and operational value accreditation delivers to organisations and the wider community.

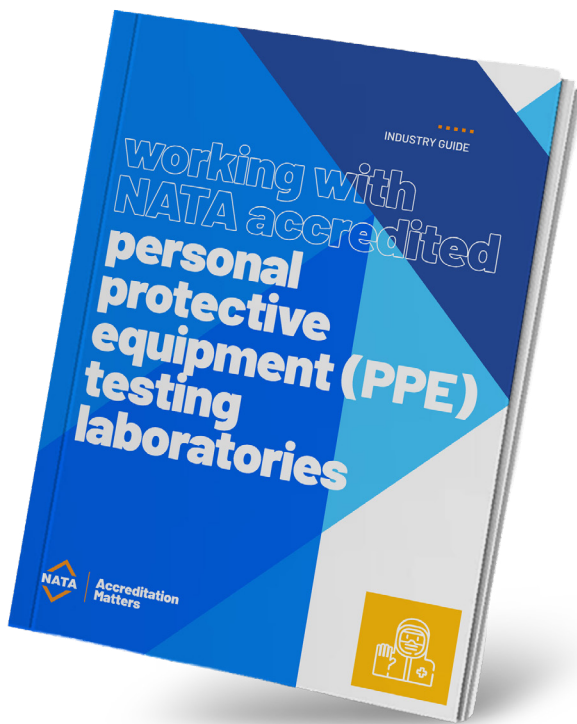
You can read the summary [report here](#)



## ■ Industry-Specific Accreditation Guides

To help organisations better understand accreditation requirements and processes, NATA has produced nine (9) industry guides. Covering sectors including building products, food, environmental testing, calibration, biobanking, workplace drug testing, asbestos, personal protective equipment and export testing, the guides provide practical information to support organisations throughout their accreditation journey. This work strengthens engagement with existing markets while supporting growth opportunities in emerging sectors.

[You can access them here](#)



## ■ Client Engagement

A new client engagement model has been implemented that centralises the management of accreditation enquiries. The process improves customer responsiveness, strengthens oversight of the accreditation journey and delivers higher enquiry-to-membership conversion rates. Workflow automation, enhanced reporting and Power BI dashboards also now have improved visibility, performance monitoring and decision-making.

In addition, Client Engagement:

- Established Voice of Customer (VoC) as a strategic organisational capability rather than an administrative survey process.
- Built stronger evidence for Executive, Board and operational decision-making through regular customer insight reporting.
- Created a consistent and customer-focused New Accreditation Enquiry pathway.
- Expanded member advocacy through recognition programs, awards, member stories and NATA News content.



# Compliance & Governance

The Compliance & Governance Group ensures NATA operates with integrity, transparency and accountability by overseeing governance, risk, quality, information security and regulatory compliance. The team supports the Board, Executive and governance committees while maintaining compliance with statutory, constitutional and international accreditation obligations.

## KEY ACTIVITIES

### ■ Supporting International Recognition

A key focus during the year was maintaining compliance with ISO/IEC 17011 and supporting NATA's obligations under international recognition arrangements. The team contributed to APAC activities, supported participation in the 2026 APAC Annual Meetings and progressed preparations for APAC 2027 and future international evaluations.

### ■ Governance, Risk and Quality

The team continued to strengthen NATA's management system and quality framework through the Annual Management Review, document control, corrective action management and continuous improvement activities. Enterprise risk management was further embedded into organisational decision-making through regular reporting and oversight, supporting a more mature risk culture.

### ■ Information Security and Business Resilience

Information security remained a priority, with ongoing implementation of NATA's ISO/IEC 27001-aligned Information Security Management System, strengthened third-party risk controls, remediation of audit findings and expanded staff awareness initiatives. Business continuity capabilities were also enhanced through resilience planning, risk assessments and continuity management activities.

### ■ Complaints, Appeals and Due Process

The team managed complaints, appeals and due process matters throughout the year, supporting fair, transparent and robust decision-making processes while successfully defending accreditation decisions when challenged.

Collectively, these activities strengthened NATA's governance maturity, organisational resilience, evaluation readiness and commitment to continuous improvement.



**Collectively, these activities strengthened NATA's governance maturity, organisational resilience, evaluation readiness and commitment to continuous improvement.**





# ICT

## ■ Supporting NATA's Digital Future

Throughout 2025-2026, NATA continued to invest in technology, cybersecurity and digital transformation initiatives designed to improve service delivery, strengthen security, increase operational efficiency, and enhance the stakeholder experience.

The ICT program focused on modernising core business systems, improving digital engagement channels, strengthening information security controls, and advancing data-driven decision making. These initiatives support NATA's commitment to delivering high-quality accreditation services while providing a secure, reliable, and modern digital experience for members and assessors.

## ■ Delivering Benefits to Members and Technical Assessors

NATA's technology investments will be designed to deliver tangible benefits to Members and Technical Assessors, including:

### Improved Digital Experience

- Easier access to information and services
- More intuitive digital interactions
- Faster access to resources and documentation

### Greater Efficiency

- Reduced administrative effort
- More streamlined business processes
- Improved responsiveness and service delivery

### Enhanced Security

- Stronger protection of customer information
- Secure online access to NATA systems and services
- Improved management of information and records

### Better Access to Information

- More effective communication channels
- Improved reporting and insights
- Enhanced transparency and engagement

## ■ Artificial Intelligence and Automation Opportunities

NATA continues to explore practical applications of Artificial Intelligence (AI) and intelligent automation to support operational efficiency, knowledge management, reporting and service delivery improvements while maintaining appropriate governance and security controls.

## Looking Ahead

Technology plays a critical role in enabling NATA's strategic objectives and supporting the evolving needs of Members, Technical Assessors and stakeholders. Through ongoing investment in digital services, cybersecurity, automation and data capabilities, NATA is building a modern, secure, and scalable technology environment that will improve customer experience, enhance operational excellence, and support the future growth of accreditation services across Australia.

## Highlights at a Glance

| Area                   | Achievement / Outcome                                                                |
|------------------------|--------------------------------------------------------------------------------------|
| Digital Transformation | Continued modernisation of core systems and digital services                         |
| Website                | The development of a new member-focused website and improved back-end infrastructure |
| CRM                    | Expanded Microsoft Dynamics 365 capabilities                                         |
| Automation             | Increased use of workflow automation and process optimisation                        |
| Cybersecurity          | Enhanced security controls, monitoring and resilience                                |
| Cloud Infrastructure   | Continued optimisation of secure cloud platforms                                     |
| Data & Reporting       | Expanded business intelligence and reporting capabilities                            |
| Customer Experience    | Improved foundations for future member and TA self-service                           |
| Future Innovation      | Exploration of AI and intelligent automation opportunities                           |

“

Technology plays a critical role in enabling NATA's strategic objectives and supporting the evolving needs of Members, Technical Assessors and stakeholders.

”



# Stakeholder Engagement

Engagement with government and industry stakeholders remains a key NATA corporate function, supported through formal agreements with Commonwealth, state and territory governments and relevant agencies.

## KEY ACTIVITIES

### ■ Government Engagement

During the year, NATA strengthened engagement with state health departments through a more coordinated, cross-sector approach. The Commonwealth Department of Industry, Science and Resources (DISR) also reactivated the Technical Infrastructure Alliance forum, providing a valuable platform for collaboration through regular in-person meetings.

### ■ Trade and Digital Transformation

NATA continued its leadership in digital trade and the evolving digital conformity assessment landscape. Key achievements included delivering a proof of concept for Digital Accreditation Credentials and NATA's Brett Hyland being appointed Chair of the national ISO/IEC JTC 5 Mirror Committee for Digital Product Passports.

NATA also maintained its longstanding support for the United Nations Transparency Protocol program, which enables the secure digital exchange of verifiable product conformity information, including accreditation credentials. Together, these initiatives help position accreditation to support future trade, regulatory and assurance needs in an increasingly digital economy.

### ■ Education Modules

NATA has developed a series of training tutorials that explain the role of accreditation, standards, measurement and conformity assessment in supporting sound government, business and regulatory decisions. Drawing on decades of engagement with industry and government, the modules provide practical guidance on how accreditation, together with the services of Standards Australia, the National Measurement Institute and JASANZ, can be used to build confidence in conformity assessment outcomes and deliver assurance across a range of policy and commercial objectives.

Modules can be accessed via the NATA website or [found here](#)



**Together, these initiatives help position accreditation to support future trade, regulatory and assurance needs in an increasingly digital economy.**





## International Engagement

### ■ Strengthening Australia's Global Voice

NATA continued to strengthen Australia's influence in the international accreditation and conformity assessment community during the reporting period, helping ensure Australian accredited organisations remain recognised, trusted and accepted in markets around the world.

### ■ Global Accreditation Cooperation Incorporated (Global ACI)

A defining milestone was the formal establishment on January 1, 2026 of Global Accreditation Cooperation Incorporated (Global ACI), the new international accreditation organisation formed through the merger of the International Laboratory Accreditation Cooperation (ILAC) and the International Accreditation Forum (IAF).

NATA is a founding full member of Global ACI and has played an active role in supporting the transition to the new global framework over the past seven years.

Through participation in governance, technical and strategic forums, NATA contributed to the development of policies and arrangements that underpin international confidence in accredited testing, calibration, inspection and certification services.

Australia's leadership within the new organisation was reinforced through the election of Brendon Moo, NATA's Head of Strategic Engagement and Communications, as inaugural Chair of the Global ACI Communications Committee. The appointment also secured Australia a position on the Global ACI Executive Committee, providing an opportunity to influence how accreditation is promoted and understood across the global quality infrastructure system.

“

**NATA is a founding member of Global ACI and has played an active roll in supporting the transition to the new global framework over the past seven years.**

”



## ■ Asia Pacific Accreditation Cooperation (APAC)

NATA also maintained a strong presence within the Asia Pacific Accreditation Cooperation (APAC), contributing to regional discussions on digitalisation, artificial intelligence, food safety, biobanking, reference materials and trade facilitation.

Through participation in governance bodies, technical committees and working groups, NATA helped support harmonised accreditation practices across the Asia-Pacific region and ensure Australian interests remained represented in emerging technical and policy developments.

## ■ International Representation

NATA's international activity extended beyond accreditation governance. NATA experts represented Australia in a wide range of international standards and technical forums, including ISO, Codex Alimentarius, OECD Good Laboratory Practice, artificial intelligence assurance initiatives and digital trade programs.

NATA personnel also participated in international peer evaluations, helping maintain the global recognition arrangements that enable reports and certificates issued by NATA-accredited organisations to be accepted internationally.

The reporting period also marked the conclusion of Jennifer Evans' term as APAC Chair. In recognition of her outstanding contribution to the international accreditation community and many years of leadership within APAC, Jennifer was presented with APAC's Lifetime Achievement Award at the 2026 APAC Annual Meetings in Bali. Her recognition reflects not only a remarkable personal achievement, but also the significant leadership role NATA continues to play in shaping accreditation regionally and globally.

“

**NATA continued to strengthen Australia's influence in the international accreditation and conformity assessment community during the reporting period, helping ensure Australian accredited organisations remain recognised, trusted and accepted in markets around the world.**

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# NATA'S EVERYDAY HEROES



Behind every trusted result, safe product and reliable service, NATA recognises the everyday heroes of accreditation. The Everyday Heroes' series of videos showcase accredited organisations whose work builds confidence, protects communities and supports innovation. Together, they demonstrate how accreditation underpins trust, accountability and sustainable progress for Australia.

Click on the thumbnails/images to view the videos.

- Everyday Heroes Omnibus Long form



- RCPAQAP



- Interwinery Group Analysis



- Eurofins Apal



# ACCREDITATION MATTERS 2026



In July, Accreditation Matters 2026 brought together more than 500 delegates from industry, government, science, healthcare and regulatory sectors at the Melbourne Convention and Exhibition Centre. Australia's leading accreditation conference featured 80 sessions and more than 90 national and international speakers, examining the issues shaping accreditation, conformity assessment and quality infrastructure.

The conference demonstrated NATA's ability to convene industry, government, regulators, scientists and technical experts to explore emerging challenges, share knowledge and strengthen Australia's quality infrastructure.



Across two days, delegates explored topics including trust, trade, artificial intelligence, digital transformation, sustainability, healthcare, food systems and market access. The conference provided an important forum for knowledge sharing, collaboration and discussion on the role of accreditation in supporting confidence, competence and international recognition.

The Accreditation Matters annual event continues to strengthen connections across the accreditation community, bringing together technical experts, policymakers, regulators and industry leaders to address emerging challenges and opportunities.

Watch the Accreditation Matters 2026 highlights [video here](#).



# ACCREDITATION MATTERS 2027



## **Bigger Conversations. Greater Insights. Stronger Connections.**

To be held at the iconic International Convention Centre Sydney (ICC) on 17-18 June, Accreditation Matters 2027 will bring together leaders from industry, government, science, healthcare, regulation and conformity assessment to explore the issues shaping the future of accreditation and quality infrastructure.

Featuring practical assessment and accreditation sessions, real-world case studies, technical presentations and expert-led discussions, the conference will provide delegates with valuable insights into emerging challenges, evolving standards, new technologies and the role of accreditation in supporting confidence, innovation and trade.

As Australia's leading accreditation conference, Accreditation Matters 2027 will offer a unique opportunity to connect with peers, share expertise and engage directly with the people driving quality, competence and trust across the economy. The event will strengthen collaboration across sectors while showcasing the critical role accreditation plays in supporting informed decision-making.

### **Interested in attending?**

[Express your Interest](#)

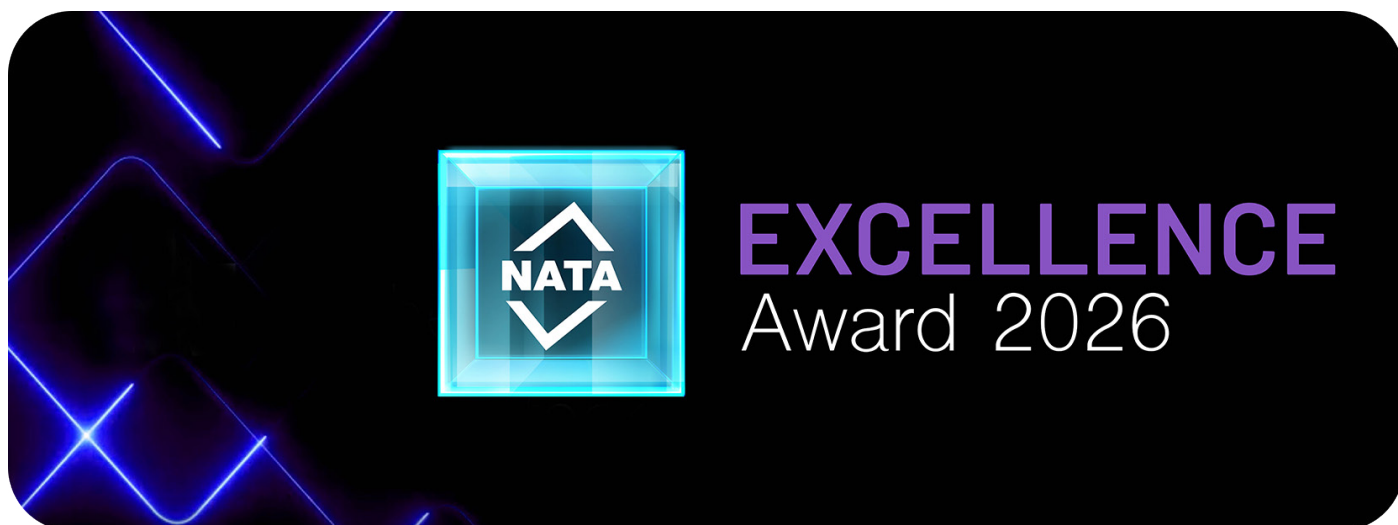
### **Interested in Sponsoring or Exhibiting?**

[Express your Interest](#)

### **Interested in presenting?**

[Express your Interest](#)

# NATA AWARDS



Each year NATA celebrates the people and organisations whose expertise, innovation and commitment strengthen and bring accreditation to life. In 2026, the NATA Excellence Award entered its third year and the Alastair Ross Volunteer Award its second, recognising outstanding achievement and service across NATA's accredited community.

Presented during the Accreditation Matters conference, the awards celebrate the real-world impact of accreditation, highlighting the individuals and organisations driving quality, confidence, public safety and continuous improvement.

The 2026 NATA Excellence Award attracted 15 nominations across three categories: Quality and Reliability, Innovation in Accredited Activities, and Positive Impact within Australia.

The 2026 NATA Excellence Award was presented to PathWest Laboratory Medicine WA's Forensic Biology Department for Science in the Service of Justice, with Jensen Hughes Fire Testing and the Victorian Infectious Diseases Reference Laboratory also named as finalists.

The Alastair Ross Volunteer Award recipient was Professor John Wheatley, recognised for his exceptional contribution to sleep and respiratory services accreditation. Professor Wheatley's dedication reflects the expertise, leadership and service that underpin confidence in accredited outcomes.

Watch the [award videos here](#)



Left to right: Dr Mark Burgess – NATA Board, Lisa Clark – Jensen Hughes, Eve (Yi) Dong – VIDRL, Shay Xie – Trescal Anna Heavey – Pathwest, Darina Ross – NATA



Prof John Wheatley



# Directors' Reports and Financials



# DIRECTORS' REPORT

## FINANCIAL REPORT - 30 JUNE 2026

The parent entity, National Association of Testing Authorities, Australia (NATA) is registered as a company limited by guarantee and not having a share capital under the provisions of the Australian Charities and Not-for-profits *Commission Act 2012*.

The Directors present the financial report on the parent entity and its controlled entities, Proficiency Testing Australia (PTA) and NATA Education & Advisory Services Pty Limited (NEAS), which are together referred to in this report as the consolidated group, for the year ended 30 June 2026 and report as follows:

### Directors

The names of and other information on the Directors in office during or since the end of the year are as follows. The Directors were in office for this entire period unless otherwise stated.



**DR SANMARIÉ  
SCHLEBUSCH**  
Chair

**Appointed as Director:**  
17 October 2018

#### Qualifications and experience:

- MBChB, FRCPA, GradCertBus, FAICD, AFCHSM, FASM, PhD
- Medical Director Microbiology, Virology, and Genomics, Public and Environmental Health Reference Laboratories; and Clinical Microbiologist, Pathology Queensland, Queensland Health
- Board Member for Women's Health Queensland Inc (until February 2020)

#### Special responsibilities:

- Member of Audit, Risk and Compliance Committee



**DR MARK  
BURGESS**  
Director

**Appointed as Director:**  
14 October 2020

#### Qualifications and experience:

- MBA, PhD, GAICD
- Chair, NATA Education and Advisory Services
- Director, Joint Accreditation System of Australia and New Zealand
- Director, Ripponlea Lea Endowment Fund
- Heritage Council of Victoria – Chair Policy & Practice Committee, Member of Protocols and Communications Committees
- Honorary Fellow, CSIRO

#### Special responsibilities:

- Member of Nominations Committee 2025
- Chair of Audit, Risk and Compliance Committee



**MS TRACEY  
HOITINK**  
Vice Chair

**Appointed as Director:**  
16 October 2019

#### Qualifications and experience:

- Graduate Certificate in Business Administration, Diploma of Risk Management and Business Continuity, Bachelor of Applied Science (Medical Laboratory Science)
- Associate Director Clinical Streams, NSW Health Pathology (current)
- Visionary and commercially astute executive with over 20 years of experience leading high-impact healthcare organisations through transformation, growth and innovation

#### Special responsibilities:

- Vice Chair from 26 November 2025
- Chair of Nominations Committee 2026
- Member of Audit, Risk and Compliance Committee



**MR GIACOMO  
COLLICA**  
Director

**Appointed as Director:**  
13 October 2021

#### Qualifications and experience:

- B.Sc. (Chem), C.Chem, MAICD, MRACI, MAIOH, CAQP
- Managing Director Emission Assessments Pty Ltd
- Director Proficiency Testing Australia (PTA) (since November 2022)

#### Special responsibilities:

- Member of Nominations Committee

# DIRECTORS' REPORT

## FINANCIAL REPORT - 30 JUNE 2026



**MR MATT  
TETT**  
Director

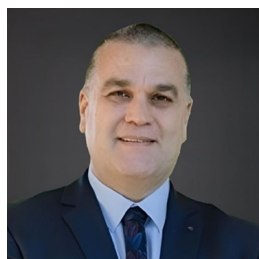
**Appointed as Director:**  
8 October 2025

### Qualifications and experience:

- Certified Information Systems Auditor (CISA) and Certified Information Security Manager (CISM) from the Information Systems Audit & Control Association (ISACA)
- Certified Information Systems Security Professional (CISSP) from the International Information System Security Certification Consortium (ISC2)

### Special responsibilities:

- Member of Nominations Committee 2026
- Member of Audit, Risk and Compliance Committee



**MR PAUL  
NICHOLLS**  
Director

**Appointed as Director:**  
3 February 2026

### Qualifications and experience:

- Bachelor of Science (University of Western Australia)
- Honours Neuroanatomy (University of Western Australia)
- Diploma Education, Science & Computing (University of Western Australia)
- Fellow Leadership WA (FLWA)
- Graduate Diploma Australian Institute of Company Directors (GAICD)



**MR DAVID R  
TURNER**  
Director

**Appointed as Director:**  
13 October 2004  
**Term Expired:**  
8 October 2025

### Qualifications and experience:

- BE, MEngSc, MBA, FIEAust, RPEQ, CPEng, MAICD
- Technical Director, Simtars, Resources Safety & Health Queensland

### Special responsibilities:

- Member of Audit, Risk and Compliance Committee



**MR ERIC  
SWAYN**  
Director

**Appointed as Director:**  
14 October 2020  
**Resigned as Director:**  
13 August 2026

### Qualifications and experience:

- Bachelor of Applied Science (Medical Laboratory Science), Graduate Certificate in Management
- Healthcare Consultant

### Special responsibilities:

- Member of Investment Committee (until 13 August 2026)
- Member of Nominations Committee 2025



**DR JOHN  
LEEDER**  
Director

**Appointed as Director:**  
16 October 2024  
**Resigned as Director:**  
7 January 2026

### Qualifications and experience:

- PhD (Applied Chemistry), Master of Business Administration (MBA), Bachelor of Applied Science
- Fellow of the Royal Australian Chemical Institute (FRACI, CCHEM), American Chemical Society-member (ACS), American Society for Testing of Materials (ASTM)-member, International Environmental Forensics Society-member
- Australian Institute of Company Directors - Member (MAICD)
- RACI Board Member
- Over 35 years' experience as an analytical chemist with over 25 years' as a business owner in the industry.

### Special responsibilities:

- Chair of Nominations Committee (since October 2024)



# DIRECTORS' REPORT

## FINANCIAL REPORT - 30 JUNE 2026

### Principal Activities

The principal activity of the consolidated group during the financial year was the organisation of a national accreditation service to meet the needs of government, industry, commerce and the community by the accreditation of testing laboratories and related services, throughout the Commonwealth of Australia and elsewhere. These activities include alignment with the parent entity's short-term and long-term objectives as detailed below by providing independent assurance of technical competence through a proven network of best practice industry experts for customers who require confidence in the delivery of their products and services.

### Short-term Objectives

The short-term objectives of the parent entity are to promote and provide accreditation and related services which underpin the quality of a range of products and services in business, industry and government, both in Australia and internationally. The consolidated group's work increases community confidence and trust in a facility's services, mitigates risk, improves tendering success and facilitates trade.

### Long-term Objectives

The long-term objectives of the parent entity are:

- a. To promote and contribute to the quality of testing, inspection and related services in Australia
- b. To promote national testing, inspection, calibration and related services to meet the needs of science, industry, trade, commerce, government and matters related to national interest
- c. To provide appropriate accreditation services to facilitate acceptance of Australian products and services within Australia and promote trade internationally
- d. To provide global recognition of accredited laboratories' and accredited service facilities' reports and certificates through internationally recognised Mutual Recognition Arrangements

To achieve these objectives the parent company maintained the adoption of strategies outlined in the prior year whilst working with the Board to implement a new strategy, expected to be finalised in late 2026.



# DIRECTORS' REPORT

## FINANCIAL REPORT - 30 JUNE 2026

### AUDITOR'S INDEPENDENCE DECLARATION

The auditors' independence declaration for the year ended 30 June 2026 has been received and can be found on the following page.

Signed in accordance with a resolution of the Board of Directors:

*Sanmarie Schlebusch*

Sanmarié Schlebusch  
Chair

*Tracey Hoitink*

Ms Tracey Hoitink  
Vice Chair

23 September 2026

### AUDITOR'S INDEPENDENCE DECLARATION UNDER s60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 TO THE DIRECTORS OF NATIONAL ASSOCIATION OF TESTING AUTHORITIES, AUSTRALIA AND CONTROLLED ENTITIES

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026 there have been:

- (a) no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

*Stewart Brown*

Stewart Brown  
Chartered Accountants

*David Gallery*

David Gallery  
Partner

Sydney, 23 September 2026



# Report of the Audit, Risk and Compliance Committee

The Audit, Risk and Compliance Committee (the Committee) is established by the Board to assist the Board in risk management and compliance with legislative and regulatory requirements of the NATA Group. The terms of reference (Charter) are reviewed periodically and last reviewed June 2022.

## Membership

The membership of the Committee is made up of three Board members. The Chair of the Committee is a Committee member who is not the Chair of the Board. The Chair of the Board is ex-officio a member of the Committee.

### **The Committee members as at 30 June 2026 comprised:**

Chair: Dr Mark Burgess.

Members: Dr Sanmarié Schlebusch (Chair of the Board), Tracey Hoitink and Matt Tett.

## Meetings

The Chief Executive Officer, the Company Secretary, the Chief Financial Officer, and external auditor, StewartBrown Chartered Accountants, are invited by the Committee to attend meetings. When appropriate, the Committee may invite other staff to attend to address specific issues. The Committee may also discuss and consider relevant issues with the external auditor in the absence of management or other parties.

The Committee met three times during the financial year ended 30 June 2026.

## Main activities of the Committee

The Committee serves as an advisory body to the Board in managing the compliance risks, financial risks, reputational and operational risks including cyber security. The Committee does not have executive power, supervisory functions or decision-making authority in relation to the operations of Proficiency Testing Australia or NATA Education and Advisory Services.

The role of the Committee lies in its review and oversight capacity and includes:

- Enhancing the risk management strategy, internal control framework, and receiving and consideration of Management Exception Reports
- Improving the objectivity, accuracy, and reliability of externally published financial information
- Assisting the NATA Board to comply with all legislative and other obligations
- Monitoring and reviewing the performance of the external auditor.

The Committee's focus is on the accuracy, completeness and validity of statutory financial reports and the monitoring of financial, compliance, reputational and operational risk.

The Committee has unrestricted access to all staff through the normal governance protocol and can request external advice on specific matters.

## External Auditor

The Committee monitors the performance of the external auditor and reviews the auditor's policy in upholding its professional ethics, integrity and managing conflicts of interest to ensure its objectivity and independence. The Committee ensures that the external auditor has unrestricted access to NATA staff and Board and receives adequate support from NATA in carrying out its duties.



Mark Burgess  
Chair of the Audit, Risk and Compliance Committee  
24 September 2026

# STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026

|                                      |      | Consolidated Group       |                          | Parent Entity            |                          |
|--------------------------------------|------|--------------------------|--------------------------|--------------------------|--------------------------|
|                                      |      | 2026                     | 2025                     | 2026                     | 2025                     |
|                                      | Note | \$                       | \$                       | \$                       | \$                       |
| <b>ASSETS</b>                        |      |                          |                          |                          |                          |
| <b>Current assets</b>                |      |                          |                          |                          |                          |
| Cash and cash equivalents            | 6    | 26,837,725               | 27,827,929               | 24,224,408               | 25,308,192               |
| Trade and other receivables          | 7    | 3,296,650                | 2,785,187                | 3,057,437                | 2,428,553                |
| <i>Total current assets</i>          |      | <u>30,134,375</u>        | <u>30,613,116</u>        | <u>27,281,845</u>        | <u>27,736,745</u>        |
| <b>Non-current assets</b>            |      |                          |                          |                          |                          |
| Financial assets                     | 8    | -                        | -                        | 100                      | 100                      |
| Property, plant and equipment        | 9    | 19,614,745               | 20,095,509               | 19,508,498               | 19,996,766               |
| Right-of-use assets                  | 10   | 1,780,505                | 1,088,481                | 1,780,505                | 1,088,481                |
| Intangible assets                    | 11   | 554,330                  | 729,625                  | 497,337                  | 708,765                  |
| <i>Total non-current assets</i>      |      | <u>21,949,580</u>        | <u>21,913,615</u>        | <u>21,786,440</u>        | <u>21,794,112</u>        |
| <b>TOTAL ASSETS</b>                  |      | <u>52,083,955</u>        | <u>52,526,731</u>        | <u>49,068,285</u>        | <u>49,530,857</u>        |
| <b>LIABILITIES</b>                   |      |                          |                          |                          |                          |
| <b>Current liabilities</b>           |      |                          |                          |                          |                          |
| Trade and other payables             | 12   | 7,923,194                | 8,409,986                | 7,429,968                | 8,215,244                |
| Provisions                           | 13   | 3,563,000                | 3,443,000                | 3,376,000                | 3,326,000                |
| Lease liabilities                    | 14   | 367,044                  | 125,018                  | 367,044                  | 125,018                  |
| <i>Total current liabilities</i>     |      | <u>11,853,238</u>        | <u>11,978,004</u>        | <u>11,173,012</u>        | <u>11,666,262</u>        |
| <b>Non-current liabilities</b>       |      |                          |                          |                          |                          |
| Provisions                           | 13   | 603,022                  | 468,500                  | 552,022                  | 428,500                  |
| Lease liabilities                    | 14   | 1,470,774                | 969,112                  | 1,470,774                | 969,112                  |
| <i>Total non-current liabilities</i> |      | <u>2,073,796</u>         | <u>1,437,612</u>         | <u>2,022,796</u>         | <u>1,397,612</u>         |
| <b>TOTAL LIABILITIES</b>             |      | <u>13,927,034</u>        | <u>13,415,616</u>        | <u>13,195,808</u>        | <u>13,063,874</u>        |
| <b>NET ASSETS</b>                    |      | <u><u>38,156,921</u></u> | <u><u>39,111,115</u></u> | <u><u>35,872,477</u></u> | <u><u>36,466,983</u></u> |
| <b>FUNDS</b>                         |      |                          |                          |                          |                          |
| Accumulated funds                    |      | <u>38,156,921</u>        | <u>39,111,115</u>        | <u>35,872,477</u>        | <u>36,466,983</u>        |
| <b>TOTAL FUNDS</b>                   |      | <u><u>38,156,921</u></u> | <u><u>39,111,115</u></u> | <u><u>35,872,477</u></u> | <u><u>36,466,983</u></u> |

The accompanying notes form part of these financial statements



# STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2026

|                                                                  |      | Consolidated Group       |                          | Parent Entity            |                          |
|------------------------------------------------------------------|------|--------------------------|--------------------------|--------------------------|--------------------------|
|                                                                  |      | 2026                     | 2025                     | 2026                     | 2025                     |
|                                                                  | Note | \$                       | \$                       | \$                       | \$                       |
| <b>Cash flows from operating activities</b>                      |      |                          |                          |                          |                          |
| Receipts from members, customers and government                  |      | 42,147,236               | 39,746,472               | 38,391,035               | 37,764,515               |
| Payments to suppliers and employees                              |      | (44,179,048)             | (39,249,504)             | (40,478,072)             | (37,336,599)             |
| Interest received                                                |      | 1,512,883                | 1,467,004                | 1,390,776                | 1,357,798                |
| Interest paid                                                    |      | (72,525)                 | (7,097)                  | (72,525)                 | (7,097)                  |
| <i>Net cash flows from operating activities</i>                  |      | <u>(591,454)</u>         | <u>1,956,875</u>         | <u>(768,786)</u>         | <u>1,778,617</u>         |
| <b>Cash flows from investing activities</b>                      |      |                          |                          |                          |                          |
| Proceeds from sale of property, plant and equipment              |      | 46,031                   | 4,101,825                | 46,031                   | 4,101,825                |
| Proceeds from security deposit and call option fee               |      | 562,500                  | 562,500                  | 562,500                  | 562,500                  |
| Purchase of property, plant and equipment                        |      | (501,376)                | (766,761)                | (492,189)                | (749,446)                |
| Purchase of intangible assets                                    |      | (183,089)                | (175,511)                | (108,524)                | (154,651)                |
| Purchase of financial assets                                     |      | -                        | -                        | -                        | (100)                    |
| <i>Net cash flows from investing activities</i>                  |      | <u>(75,934)</u>          | <u>3,722,053</u>         | <u>7,818</u>             | <u>3,760,128</u>         |
| <b>Cash flows from financing activities</b>                      |      |                          |                          |                          |                          |
| Repayment of lease liabilities                                   |      | <u>(322,816)</u>         | <u>(188,160)</u>         | <u>(322,816)</u>         | <u>(188,160)</u>         |
| <i>Net cash flows from financing activities</i>                  |      | <u>(322,816)</u>         | <u>(188,160)</u>         | <u>(322,816)</u>         | <u>(188,160)</u>         |
| Net increase (decrease) in cash and cash equivalents             |      | (990,204)                | 5,490,768                | (1,083,784)              | 5,350,585                |
| Cash and cash equivalents at the beginning of the financial year |      | <u>27,827,929</u>        | <u>22,337,161</u>        | <u>25,308,192</u>        | <u>19,957,607</u>        |
| Cash and cash equivalents at the end of the financial year       | 6    | <u><b>26,837,725</b></u> | <u><b>27,827,929</b></u> | <u><b>24,224,408</b></u> | <u><b>25,308,192</b></u> |

The accompanying notes form part of these financial statements

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### Note 1 – Corporate information

The financial report includes the consolidated financial statements and notes of the National Association of Testing Authorities, Australia and its controlled entities (consolidated group), and the separate financial statements and notes of National Association of Testing Authorities, Australia as an individual parent entity (parent entity).

The group provides assessment, accreditation and training services to laboratories and technical facilities across Australia.

The registered address and principal place of business of the group is:  
Burrattagal Country  
7 Leeds Street  
Rhodes NSW 2138

The financial statements were approved by the Board of Directors on 23 September 2026.

### Note 2 – Basis of preparation

#### *Statement of compliance*

These general purpose financial statements have been prepared in compliance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards – Simplified Disclosures. The group is a not-for-profit entity for the purposes of preparing these financial statements.

#### *Basis of measurement*

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

#### *Comparatives*

Where required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year. Where the consolidated group has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

#### *Critical accounting estimates and judgements*

The Directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the consolidated group.

#### *Key estimates*

#### *Impairment*

The Directors assess impairment at the end of each reporting period by evaluation of conditions and events specific to the consolidated group that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions. The group provides assessment, accreditation and training services to laboratories and technical facilities across Australia.

#### *Estimation of useful lives of assets*

The estimation of the useful lives of assets has been based on historical experience as well as manufacturers' warranties (for plant and equipment) and turnover policies (for motor vehicles). In addition, the condition of the assets is assessed at least once per year and considered against the remaining useful life. Adjustments to useful lives are made when considered necessary.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### ***New and revised standards that are effective for these financial statements***

For the year ended 30 June 2026 there is only one new mandatory accounting standard applicable to the group:

- *AASB 2023-5: Amendments to Australian Accounting Standards – Lack of Exchangeability*

The application of AASB 2023-5 has not had a material impact on the carrying values of the group's asset, liability or equity balances; nor a material impact on the disclosures in the financial report nor the recognition and measurement of the group's revenue or expenses.

### ***New standards and interpretations not yet adopted – financial reporting framework***

For the year ended 30 June 2026 there is only one new accounting standard, amendment and interpretation that has been published that is not mandatory for the 30 June 2026 reporting period and has not been early adopted by the group:

- *AASB 18 – Presentation and Disclosure in Financial Statements (applicable for the year ending 30 June 2029)*

It is not expected that AASB 18 will have a material impact on the group in future reporting periods.

### ***New standards and interpretations not yet adopted – sustainability reporting framework***

The Australian Accounting Standards Board approved Australian Sustainability Reporting Standards in September 2024, having both voluntary and mandatory reporting implications for Australian companies over differing periods of implementation depending on revenue, gross assets and full-time equivalent employee number metrics. These standards are:

- *AASB S1 – General Requirements for Disclosure of Sustainability-related Financial Information (voluntary disclosure available for the year ended 30 June 2026)*
- *AASB S2 – Climate-related Disclosures (applicable for the year ending 30 June 2026, depending on criteria qualification outcomes)*

It is not expected that AASB S1 or AASB S2 will have a material impact on the group in future reporting periods. AASB S1 and AASB S2 will only have mandatory application to entities required to report under Chapter 2M of the *Corporations Act 2001* for annual reporting periods commencing on or after 1 July 2025. The group is currently assessing whether there will be any material change to disclosures in financial reporting in future years as a consequence of sustainability reporting requirements. As at the date of this financial report AASB S1 and AASB S2 do not have mandatory application to the group as the group prepares its financial report under the *Australian Charities and Not-for-profits Commission Act 2012* financial reporting framework.

### ***Principles of Consolidation***

The consolidated financial statements comprise the financial statements of the parent entity, being the National Association of Testing Authorities, Australia and its controlled entities and together are referred to in this report as the consolidated group. Control exists where the parent entity has the power to govern the financial and operating policies so as to obtain benefits from its activities. In assessing the power to govern, the existence and effect of holdings of actual and potential voting rights are considered.

Despite this power to govern, it is the parent entity's policy to allow its controlled entities to act independently. A list of controlled entities is contained in Note 21 to the financial statements. All inter-group balances and transactions between entities in the consolidated group, including any unrealised profits or losses, have been eliminated on consolidation. Where controlled entities have entered or left the consolidated group during the year, their operating results have been included from the date control was obtained or until the date control ceased. There are no outside interests in the funds or results of the controlled entities.

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### Note 3 – Accounting policies

The material accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Both the functional and presentation currency of the parent entity and consolidated group is Australian dollars.

#### *Income tax*

The parent entity and one controlled entity (Proficiency Testing Australia) are endorsed as income tax exempt charitable entities under Division 50 of the *Income Tax Assessment Act 1997*.

The remaining controlled entity, NATA Education & Advisory Services Pty Limited, is not income tax exempt. During the year ended 30 June 2026, the entity incurred a tax loss. Accordingly, there were no income tax related balances recognised at the reporting date and no deferred tax asset has been recognised in respect of tax losses.

#### *Goods and services tax (GST)*

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

#### *Revenue recognition*

Amounts disclosed as revenue are net of returns, trade allowances and duties and taxes including goods and services tax (GST). Revenue is recognised for the major business activities as follows:

#### *Accreditation revenue*

Accreditation revenue not otherwise covered by the annual subscription is recognised when time is charged to a member's accreditation engagement. Revenue is measured at the fair value of the consideration or contributions received or receivable, taking into account the amount of any write-ups or write-downs required to reflect the recoverable amount.

#### *Government contracts*

Government contract revenue is recognised in the statement of profit or loss and other comprehensive income when the consolidated group obtains control of the contract, and it is probable that the economic benefits gained from the contract will flow to the consolidated group and the amount of the contract can be measured reliably.

If conditions are attached to the contract which must be satisfied before it is eligible to receive the contribution, the recognition of the contract as revenue will be deferred until those conditions are satisfied.

#### *Subscription revenue*

Subscription revenue from members is billed annually and is recognised as income in the financial year to which the subscription period relates.

#### *Interest revenue*

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### *Rental income*

Rental income is accounted for on a straight-line basis over the lease term. Contingent rental income is recognised as income in the periods in which it is earned.

### *Security deposit*

Security deposit revenue is recognised when the relevant contract provides there are no circumstances under which the consolidated group will be required to refund the deposit.

### *Cash and cash equivalents*

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

### *Trade receivables*

For all sources of recurrent income, trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for doubtful debts. Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for impairment in relation to doubtful receivables is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognised in the statement of profit or loss and other comprehensive income.

### *Property, plant and equipment*

#### **Basis of measurement of carrying amount**

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses. It is the policy of the consolidated group to have an independent valuation of land and buildings at least every three years, however unless this revaluation results in an impairment loss it is not recognised in the financial statements other than by way of note.

### **Subsequent costs**

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the consolidated group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of profit or loss and other comprehensive income during the financial period in which they are incurred.

### **Depreciation**

The depreciable amount of all property, plant and equipment including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

|                         |            |
|-------------------------|------------|
| Buildings               | 2.5% - 20% |
| Furniture and equipment | 10% - 40%  |
| Motor vehicles          | 15% - 25%  |

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of profit or loss and other comprehensive income.

### *Intangible assets*

#### *Software*

Software has a finite useful life and is carried at cost less accumulated amortisation and impairment losses. Amortisation is calculated using the straight-line method to allocate the cost of the software over its estimated useful life of four years.

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### *Right-of-use assets*

At inception, a right-of-use asset and lease liability is recognised. Right-of-use assets are included in the statement of financial position within a classification relevant to the underlying asset.

Right-of-use assets are initially measured at cost, comprising of the following:

- *The amount of the initial measurement of the lease liability*
- *Any lease payments made at or before the commencement date, less any lease incentives received*
- *Any initial direct costs incurred*
- *An estimate of costs to be incurred in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred either at the commencement date or as a consequence of having used the underlying asset during a particular period*

Subsequently, right-of-use assets are measured using a cost model. The right-of-use asset is depreciated to the earlier of the useful life of the asset or the lease term using the straight-line method and is recognised in the statement of profit or loss and other comprehensive income in "Depreciation and amortisation".

### *Leases*

The consolidated group leases business premises on an arm's length basis from a third-party lessor. A lease is a contract, or part of a contract, that conveys the right to use an asset for a period of time in exchange for consideration.

At inception of a contract, it is assessed to determine whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. If the terms and conditions of a contract are changed, it is reassessed to once again determine if the contract is still, or now contains, a lease.

### *Lease liability*

At the commencement date of the lease, the lease liability is initially recognised for the present value of noncancellable lease payments discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the consolidated group's incremental borrowing rate.

The term of a lease includes any renewal period where the lessee is reasonably certain that they will exercise the option to renew. The consolidated group has reviewed all its leases and included any extensions where the consolidated group assessed it is reasonably certain the lease agreement will be renewed.

### *Financial instruments*

#### **Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the consolidated group becomes a party to the contractual provisions to the instrument. For financial assets this is equivalent to the date that the consolidated group commits itself to either purchase or sell the asset. Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are expensed to profit or loss immediately. Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component.

#### **Impairment of assets**

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation 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. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units).

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### *Trade and other payables*

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the consolidated group during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability. The carrying amount of trade and other payables is deemed to reflect fair value.

### *Income received in advance*

Income, other than government contract income, that is received before the service to which the payment relates has been provided is recorded as a liability until such time as the service has been provided, at which time it is recognised in the statement of profit or loss and other comprehensive income.

### *Employee benefits*

Provision is made for the consolidated group's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

### *Provisions*

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result, and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

### *Fair value of assets and liabilities*

The consolidated group measures some of its assets and liabilities at fair value on either a recurring or

non-recurring basis, depending on the requirements of the applicable Accounting Standard. Fair value is the price the entity would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date. As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

|                                                       | Consolidated Group |                   | Parent Entity     |                   |
|-------------------------------------------------------|--------------------|-------------------|-------------------|-------------------|
|                                                       | 2026               | 2025              | 2026              | 2025              |
|                                                       | \$                 | \$                | \$                | \$                |
| <b>Note 4 – Revenue</b>                               |                    |                   |                   |                   |
| <b>Revenue</b>                                        |                    |                   |                   |                   |
| Service revenue                                       | 35,133,939         | 32,953,593        | 31,634,076        | 30,631,855        |
| Government contract revenue                           | 1,821,750          | 1,787,800         | 1,821,750         | 1,787,800         |
| Foreign currency translations                         | -                  | 210               | -                 | 210               |
| Rent received                                         | 1,335,902          | 1,186,854         | 1,335,902         | 1,186,854         |
| Other operating revenue - wholly owned entities       | -                  | -                 | 482,130           | 260,300           |
| Other operating revenue                               | 30,404             | 17,824            | 30,404            | 17,755            |
|                                                       | <u>38,321,995</u>  | <u>35,946,281</u> | <u>35,304,262</u> | <u>33,884,774</u> |
| <b>Other revenue</b>                                  |                    |                   |                   |                   |
| Interest income                                       | 1,512,883          | 1,467,004         | 1,390,776         | 1,357,798         |
|                                                       | <u>1,512,883</u>   | <u>1,467,004</u>  | <u>1,390,776</u>  | <u>1,357,798</u>  |
| <i>Total revenue</i>                                  | <u>39,834,878</u>  | <u>37,413,285</u> | <u>36,695,038</u> | <u>35,242,572</u> |
| <b>Other income</b>                                   |                    |                   |                   |                   |
| Net gain on disposal of property, plant and equipment | 39,608             | 2,719,542         | 39,608            | 2,719,542         |
| <i>Total other income</i>                             | <u>39,608</u>      | <u>2,719,542</u>  | <u>39,608</u>     | <u>2,719,542</u>  |
| <i>Total revenue and other income</i>                 | <u>39,874,486</u>  | <u>40,132,827</u> | <u>36,734,646</u> | <u>37,962,114</u> |
| <b>Note 5 – Expenses</b>                              |                    |                   |                   |                   |
| <b>Depreciation</b>                                   |                    |                   |                   |                   |
| Buildings                                             | 672,266            | 788,930           | 672,266           | 788,930           |
| Plant and equipment                                   | 406,743            | 481,476           | 384,200           | 462,306           |
| Right-of-use assets                                   | 374,480            | 168,115           | 374,480           | 168,115           |
| <i>Total depreciation</i>                             | <u>1,453,489</u>   | <u>1,438,521</u>  | <u>1,430,946</u>  | <u>1,419,351</u>  |
| <b>Amortisation</b>                                   |                    |                   |                   |                   |
| Software                                              | 255,092            | 326,721           | 237,520           | 326,721           |
| <i>Total amortisation</i>                             | <u>255,092</u>     | <u>326,721</u>    | <u>237,520</u>    | <u>326,721</u>    |
| <i>Total depreciation and amortisation</i>            | <u>1,708,581</u>   | <u>1,765,242</u>  | <u>1,668,466</u>  | <u>1,746,072</u>  |
| <b>Bad and doubtful debts expense</b>                 |                    |                   |                   |                   |
| Bad debts                                             | 6,683              | 51,930            | 6,683             | 51,930            |
| Provision for impairment                              | 1,500              | 1,314             | -                 | -                 |
| <i>Total bad and doubtful debts</i>                   | <u>8,183</u>       | <u>53,244</u>     | <u>6,683</u>      | <u>51,930</u>     |
| Loss on foreign currency translations                 | 3,859              | -                 | 4,138             | -                 |
| Interest and finance charges - lease liability        | 72,525             | 7,097             | 72,525            | 7,097             |

## Note 6 – Cash and cash equivalents

|                                        |                   |                   |                   |                   |
|----------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Cash at bank                           | 2,837,725         | 7,777,929         | 2,224,408         | 7,308,192         |
| Cash on deposit                        | 24,000,000        | 20,050,000        | 22,000,000        | 18,000,000        |
| <i>Total cash and cash equivalents</i> | <u>26,837,725</u> | <u>27,827,929</u> | <u>24,224,408</u> | <u>25,308,192</u> |

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

|                                                  | Consolidated Group |                  | Parent Entity    |                  |
|--------------------------------------------------|--------------------|------------------|------------------|------------------|
|                                                  | 2026               | 2025             | 2026             | 2025             |
|                                                  | \$                 | \$               | \$               | \$               |
| <b>Note 7 – Trade and other receivables</b>      |                    |                  |                  |                  |
| <u>Current</u>                                   |                    |                  |                  |                  |
| Trade receivables                                | 1,038,576          | 1,208,524        | 627,395          | 971,810          |
| Provision for impairment                         | (89,500)           | (88,000)         | (50,000)         | (50,000)         |
| Intercompany loans receivable                    | -                  | -                | 400,000          | 69,455           |
| Other receivables                                | 684,533            | 564,948          | 438,345          | 345,493          |
| Work in progress                                 | 251,709            | 244,140          | 251,709          | 244,140          |
| Prepayments                                      | 1,411,332          | 855,575          | 1,389,988        | 847,655          |
| <i>Total current trade and other receivables</i> | <u>3,296,650</u>   | <u>2,785,187</u> | <u>3,057,437</u> | <u>2,428,553</u> |
| <b><i>Provision for impairment</i></b>           |                    |                  |                  |                  |
| Opening net carrying value                       | 88,000             | 86,686           | 50,000           | 50,000           |
| Charge for the year                              | 1,500              | 1,314            | -                | -                |
| Closing net carrying value                       | <u>89,500</u>      | <u>88,000</u>    | <u>50,000</u>    | <u>50,000</u>    |

## Note 8 – Financial assets

|                                                |          |          |            |            |
|------------------------------------------------|----------|----------|------------|------------|
| <u>Non-current</u>                             |          |          |            |            |
| Investment - wholly owned subsidiary (at cost) |          |          |            |            |
| Shares                                         | -        | -        | 100        | 100        |
| <i>Total non-current financial assets</i>      | <u>-</u> | <u>-</u> | <u>100</u> | <u>100</u> |
| <b><i>Movements in carrying amount</i></b>     |          |          |            |            |
| Opening net carrying amount                    | -        | -        | 100        | -          |
| Additions                                      | -        | -        | -          | 100        |
| Closing net carrying amount                    | <u>-</u> | <u>-</u> | <u>100</u> | <u>100</u> |

## Note 9 – Property, plant and equipment

|                                             | Land              | Buildings        | Plant and Equipment | Total             |
|---------------------------------------------|-------------------|------------------|---------------------|-------------------|
|                                             | \$                | \$               | \$                  | \$                |
| <b>Consolidated Group</b>                   |                   |                  |                     |                   |
| <b>At 30 June 2025</b>                      |                   |                  |                     |                   |
| Cost                                        | 11,257,812        | 17,487,104       | 2,925,991           | 31,670,907        |
| Accumulated depreciation                    | -                 | (9,404,860)      | (2,170,538)         | (11,575,398)      |
| <i>Net carrying amount</i>                  | <u>11,257,812</u> | <u>8,082,244</u> | <u>755,453</u>      | <u>20,095,509</u> |
| <b><i>Movements in carrying amounts</i></b> |                   |                  |                     |                   |
| Opening net carrying amount                 | 11,257,812        | 8,082,244        | 755,453             | 20,095,509        |
| Additions                                   | -                 | 14,500           | 486,876             | 501,376           |
| Disposals                                   | -                 | -                | (6,423)             | (6,423)           |
| Reclassification - intangible assets        | -                 | 49,749           | 53,543              | 103,292           |
| Depreciation charge for the year            | -                 | (672,266)        | (406,743)           | (1,079,009)       |
| Closing net carrying amount                 | <u>11,257,812</u> | <u>7,474,227</u> | <u>882,706</u>      | <u>19,614,745</u> |
| <b>At 30 June 2026</b>                      |                   |                  |                     |                   |
| Cost                                        | 11,257,812        | 17,550,126       | 2,611,621           | 31,419,559        |
| Accumulated depreciation                    | -                 | (10,075,899)     | (1,728,915)         | (11,804,814)      |
| <i>Net carrying amount</i>                  | <u>11,257,812</u> | <u>7,474,227</u> | <u>882,706</u>      | <u>19,614,745</u> |

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

|                                      | Land              | Buildings        | Plant and Equipment | Total             |
|--------------------------------------|-------------------|------------------|---------------------|-------------------|
|                                      | \$                | \$               | \$                  | \$                |
| <b>Parent Entity</b>                 |                   |                  |                     |                   |
| <b>At 30 June 2025</b>               |                   |                  |                     |                   |
| Cost                                 | 11,257,812        | 17,487,104       | 2,668,586           | 31,413,502        |
| Accumulated depreciation             | -                 | (9,404,860)      | (2,011,876)         | (11,416,736)      |
| <i>Net carrying amount</i>           | <u>11,257,812</u> | <u>8,082,244</u> | <u>656,710</u>      | <u>19,996,766</u> |
| <b>Movements in carrying amounts</b> |                   |                  |                     |                   |
| Opening net carrying amount          | 11,257,812        | 8,082,244        | 656,710             | 19,996,766        |
| Additions                            | -                 | 14,500           | 477,689             | 492,189           |
| Disposals                            | -                 | -                | (6,423)             | (6,423)           |
| Reclassification - intangible assets | -                 | 49,749           | 32,683              | 82,432            |
| Depreciation charge for the year     | -                 | (672,266)        | (384,200)           | (1,056,466)       |
| Closing net carrying amount          | <u>11,257,812</u> | <u>7,474,227</u> | <u>776,459</u>      | <u>19,508,498</u> |
| <b>At 30 June 2026</b>               |                   |                  |                     |                   |
| Cost                                 | 11,257,812        | 17,550,126       | 2,324,169           | 31,132,107        |
| Accumulated depreciation             | -                 | (10,075,899)     | (1,547,710)         | (11,623,609)      |
| <i>Net carrying amount</i>           | <u>11,257,812</u> | <u>7,474,227</u> | <u>776,459</u>      | <u>19,508,498</u> |

### Valuation of land and buildings

An Independent valuation of the free hold land and buildings in Sydney was completed on 29 June 2015 by Mr. John Kovacic, AssDipVal, AAPI of Macquarie Bell Pty Limited. The valuation was based on vacant possession free of all encumbrances and amounted to \$8,000,000, compared with a carrying value of \$1,145,287. This increase in value of \$6,854,713 has not been recognised in the financial report other than by way of this note. Subsequent to obtaining this valuation the consolidated group entered into a Put and Call Option Deed to sell this property for a price exceeding \$8,000,000, so the Directors have not commissioned a new valuation. It is unlikely either party will exercise their option rights for several years therefore the consolidated group will continue to occupy these premises for the foreseeable future.

These valuations were obtained in accordance with the long-standing policy to review the fair value of land and buildings every three years. However, with regards to the Sydney property, the Directors believed it was not necessary to incur the costs of obtaining a new valuation because they had obtained other sufficient evidence that its value exceeded the last valuation of \$8,000,000 as referred to above.

An independent valuation of the free hold land and buildings in Melbourne was completed on 30 June 2024 by Mr. Ben Koops, AAPI, of Savills Valuations Pty Limited. This valuation was of a "100% Freehold interest subject to Notional Lease Terms (Pursuant to Fairvalue requirements) "based on" Market Capitalisation and Discounted Cash Flow" and amounted to \$22,500,000, compared with a carrying value of \$17,586,752. This increase in value of \$4,913,248 has not been recognised in the financial report other than by way of this Note.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### Note 10 - Right-of-use assets

|                                      | Consolidated Group |                  | Parent Entity    |                  |
|--------------------------------------|--------------------|------------------|------------------|------------------|
|                                      | 2026               | 2025             | 2026             | 2025             |
|                                      | \$                 | \$               | \$               | \$               |
| Leased assets - at cost              | 2,462,845          | 1,396,340        | 2,462,845        | 1,396,340        |
| Accumulated depreciation             | (682,340)          | (307,859)        | (682,340)        | (307,859)        |
| <i>Total right-of-use assets</i>     | <u>1,780,505</u>   | <u>1,088,481</u> | <u>1,780,505</u> | <u>1,088,481</u> |
| <b>Movements in carrying amounts</b> |                    |                  |                  |                  |
| Opening net carrying amount          | 1,088,481          | 223,401          | 1,088,481        | 223,401          |
| Additions                            | 1,066,504          | 1,028,197        | 1,066,504        | 1,028,197        |
| Revaluations - CPI adjustment        | -                  | 4,998            | -                | 4,998            |
| Depreciation charge for the year     | (374,480)          | (168,115)        | (374,480)        | (168,115)        |
| Closing net carrying amount          | <u>1,780,505</u>   | <u>1,088,481</u> | <u>1,780,505</u> | <u>1,088,481</u> |

### Note 11 - Intangible assets

|                                                  | Software       | Work In Progress | Total          |
|--------------------------------------------------|----------------|------------------|----------------|
|                                                  | \$             | \$               | \$             |
| <b>Consolidated Group</b>                        |                |                  |                |
| <b>At 30 June 2025</b>                           |                |                  |                |
| Cost                                             | 6,439,785      | 91,827           | 6,531,612      |
| Accumulated amortisation                         | (5,801,987)    | -                | (5,801,987)    |
| <i>Net carrying amount</i>                       | <u>637,798</u> | <u>91,827</u>    | <u>729,625</u> |
| <b>Movements in carrying amounts</b>             |                |                  |                |
| Opening net carrying amount                      | 637,798        | 91,827           | 729,625        |
| Additions                                        | 109,809        | 73,280           | 183,089        |
| Reclassification - property, plant and equipment | 61,815         | (165,107)        | (103,292)      |
| Amortisation charge for the year                 | (255,092)      | -                | (255,092)      |
| Closing net carrying amount                      | <u>554,330</u> | <u>-</u>         | <u>554,330</u> |
| <b>At 30 June 2026</b>                           |                |                  |                |
| Cost                                             | 6,611,409      | -                | 6,611,409      |
| Accumulated amortisation                         | (6,057,079)    | -                | (6,057,079)    |
| <i>Net carrying amount</i>                       | <u>554,330</u> | <u>-</u>         | <u>554,330</u> |
| <b>Parent Entity</b>                             |                |                  |                |
| <b>At 30 June 2025</b>                           |                |                  |                |
| Cost                                             | 6,413,720      | 70,967           | 6,484,687      |
| Accumulated amortisation                         | (5,775,922)    | -                | (5,775,922)    |
| <i>Net carrying amount</i>                       | <u>637,798</u> | <u>70,967</u>    | <u>708,765</u> |
| <b>Movements in carrying amounts</b>             |                |                  |                |
| Opening net carrying amount                      | 637,798        | 70,967           | 708,765        |
| Additions                                        | 35,244         | 73,280           | 108,524        |
| Reclassification - property, plant and equipment | 61,815         | (144,247)        | (82,432)       |
| Amortisation charge for the year                 | (237,520)      | -                | (237,520)      |
| Closing net carrying amount                      | <u>497,337</u> | <u>-</u>         | <u>497,337</u> |
| <b>At 30 June 2026</b>                           |                |                  |                |
| Cost                                             | 6,510,779      | -                | 6,510,779      |
| Accumulated amortisation                         | (6,013,442)    | -                | (6,013,442)    |
| <i>Net carrying amount</i>                       | <u>497,337</u> | <u>-</u>         | <u>497,337</u> |

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### Note 12 – Trade and other payables

#### Current

|                                               | Consolidated Group |                  | Parent Entity    |                  |
|-----------------------------------------------|--------------------|------------------|------------------|------------------|
|                                               | 2026               | 2025             | 2026             | 2025             |
|                                               | \$                 | \$               | \$               | \$               |
| Trade payables                                | 530,241            | 643,092          | 499,982          | 583,574          |
| Liabilities to employees                      | 2,641              | 774,265          | 2,641            | 737,711          |
| Subscriptions in advance                      | 30,800             | 185,934          | 30,800           | 185,934          |
| Other income in advance                       | 814,726            | 466,416          | 452,614          | 397,016          |
| Security deposit and call option fee          | 5,750,000          | 5,187,500        | 5,750,000        | 5,187,500        |
| Other payables                                | 794,786            | 1,152,779        | 693,931          | 1,123,509        |
| <i>Total current trade and other payables</i> | <u>7,923,194</u>   | <u>8,409,986</u> | <u>7,429,968</u> | <u>8,215,244</u> |

### Note 13 – Provisions

#### Current

|                                            | Consolidated Group |                  | Parent Entity    |                  |
|--------------------------------------------|--------------------|------------------|------------------|------------------|
|                                            | 2026               | 2025             | 2026             | 2025             |
|                                            | \$                 | \$               | \$               | \$               |
| Employee entitlements - annual leave       | 1,882,000          | 1,776,000        | 1,754,000        | 1,727,000        |
| Employee entitlements - long service leave | 1,681,000          | 1,667,000        | 1,622,000        | 1,599,000        |
| <i>Total current provisions</i>            | <u>3,563,000</u>   | <u>3,443,000</u> | <u>3,376,000</u> | <u>3,326,000</u> |

#### Non-current

|                                            | Consolidated Group |                | Parent Entity  |                |
|--------------------------------------------|--------------------|----------------|----------------|----------------|
|                                            | 2026               | 2025           | 2026           | 2025           |
|                                            | \$                 | \$             | \$             | \$             |
| Employee entitlements - long service leave | 565,000            | 428,000        | 514,000        | 388,000        |
| Restoration (make good)                    | 38,022             | 40,500         | 38,022         | 40,500         |
| <i>Total non-current provisions</i>        | <u>603,022</u>     | <u>468,500</u> | <u>552,022</u> | <u>428,500</u> |

#### Movement in provisions

##### Restoration (make good provision)

|                                    | Consolidated Group |               | Parent Entity |               |
|------------------------------------|--------------------|---------------|---------------|---------------|
|                                    | 2026               | 2025          | 2026          | 2025          |
|                                    | \$                 | \$            | \$            | \$            |
| Opening net carrying amount        | 40,500             | 20,500        | 40,500        | 20,500        |
| Additional provision recognised    | -                  | 20,000        | -             | 20,000        |
| Provision utilised during the year | (2,478)            | -             | (2,478)       | -             |
| Closing net carrying amount        | <u>38,022</u>      | <u>40,500</u> | <u>38,022</u> | <u>40,500</u> |

The parent entity is required to restore certain areas of its leased office premises to their original condition at the end of the respective lease term. A provision has been recognised for the present value of the estimated expenditure required to remove any leasehold improvements.

### Note 14 – Lease liabilities

#### Current

|                                        | Consolidated Group |                | Parent Entity  |                |
|----------------------------------------|--------------------|----------------|----------------|----------------|
|                                        | 2026               | 2025           | 2026           | 2025           |
|                                        | \$                 | \$             | \$             | \$             |
| Lease liabilities                      | 367,044            | 125,018        | 367,044        | 125,018        |
| <i>Total current lease liabilities</i> | <u>367,044</u>     | <u>125,018</u> | <u>367,044</u> | <u>125,018</u> |

#### Non-current

|                                            | Consolidated Group |                | Parent Entity    |                |
|--------------------------------------------|--------------------|----------------|------------------|----------------|
|                                            | 2026               | 2025           | 2026             | 2025           |
|                                            | \$                 | \$             | \$               | \$             |
| Lease liabilities                          | 1,470,774          | 969,112        | 1,470,774        | 969,112        |
| <i>Total non-current lease liabilities</i> | <u>1,470,774</u>   | <u>969,112</u> | <u>1,470,774</u> | <u>969,112</u> |

#### Movements in carrying amounts

|                               | Consolidated Group |                  | Parent Entity    |                  |
|-------------------------------|--------------------|------------------|------------------|------------------|
|                               | 2026               | 2025             | 2026             | 2025             |
|                               | \$                 | \$               | \$               | \$               |
| Opening net carrying amount   | 1,094,130          | 249,095          | 1,094,130        | 249,095          |
| Additions                     | 1,066,504          | 1,028,197        | 1,066,504        | 1,028,197        |
| Revaluations - CPI adjustment | -                  | 4,998            | -                | 4,998            |
| Repayments                    | (395,341)          | (195,257)        | (395,341)        | (195,257)        |
| Interest                      | 72,525             | 7,097            | 72,525           | 7,097            |
| Closing net carrying amount   | <u>1,837,818</u>   | <u>1,094,130</u> | <u>1,837,818</u> | <u>1,094,130</u> |

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### Note 15 – Key management personnel compensation

The aggregate amount of compensation paid to key personnel during the year was:

|  | 3,065,667          | 2,544,707 | 2,599,984     | 2,351,606 |
|--|--------------------|-----------|---------------|-----------|
|  | Consolidated Group |           | Parent Entity |           |
|  | 2026               | 2025      | 2026          | 2025      |
|  | \$                 | \$        | \$            | \$        |

### Note 16 – Auditor's remuneration

Fees paid to StewartBrown, Chartered Accountants:

|                                     |                |                |                |                |
|-------------------------------------|----------------|----------------|----------------|----------------|
| Audit of the financial report       | 89,400         | 76,800         | 72,000         | 68,500         |
| Preparation of the financial report | 33,600         | 29,100         | 25,000         | 25,000         |
| Other advisory services             | 27,000         | 27,900         | 26,600         | 27,000         |
| <i>Total auditor's remuneration</i> | <u>150,000</u> | <u>133,800</u> | <u>123,600</u> | <u>120,500</u> |

### Note 17 – Capital commitments

Capital expenditure contracted for at the reporting date but not recognised as liabilities is as follows:

|         |        |   |        |
|---------|--------|---|--------|
| 471,000 | 22,954 | - | 22,954 |
|---------|--------|---|--------|

### Note 18 – Related party transactions

#### *Parent and controlled entities*

The consolidated group consists of the parent entity, National Association of Testing Authorities, Australia (NATA) and its wholly-owned controlled entities Proficiency Testing Australia and NATA Education & Advisory Services Pty Limited.

#### *Key management personnel*

Aggregate compensation payments to key management personnel are included in Note 15.

There were no other transactions with key management personnel or their related entities with the consolidated group during the current or previous financial year other than membership subscription and accreditation services revenue.

#### *Transactions with related parties*

Transactions between the parent entity and its controlled entities during the year consisted of:-

|                                               | Parent Entity  |                |
|-----------------------------------------------|----------------|----------------|
|                                               | 2026           | 2025           |
|                                               | \$             | \$             |
| Other expenses recharged by the parent entity | <u>482,130</u> | <u>260,300</u> |

The above transactions were made on normal commercial terms and conditions and at market rates.

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2026

### Note 19 – Limitation of members' liability

The parent entity is registered under the *Australian Charities and Not-for-Profits Commission Act 2012* as a company limited by guarantee. If the parent entity is wound up, its Constitution states that each member is required to contribute a maximum of \$20 each towards meeting any outstanding obligations of the parent entity. At 30 June 2026, the number of members was 3,273 (2025: 3,081).

### Note 20 – Events occurring after the reporting period

No material events have occurred after the reporting period.

### Note 21 – Controlled entities

| Controlled Entities Consolidated                       | Country of Incorporation | Percentage Owned (%) |      |
|--------------------------------------------------------|--------------------------|----------------------|------|
|                                                        |                          | 2026                 | 2025 |
| <i>Parent Entity</i>                                   |                          |                      |      |
| National Association of Testing Authorities, Australia | Australia                | n/a                  | n/a  |
| <i>Controlled Entities</i>                             |                          |                      |      |
| Proficiency Testing Australia                          | Australia                | 100%                 | 100% |
| NATA Education & Advisory Services Pty Limited         | Australia                | 100%                 | 100% |



# DIRECTORS' DECLARATION

## FINANCIAL REPORT - 30 JUNE 2026

The Directors of the National Association of Testing Authorities, Australia declare that:

1. The financial statements, which comprises the statement of financial position as at 30 June 2026, and the statement of profit or loss and other comprehensive income, statement of changes in funds and statement of cash flows for the year ended on that date, and notes to the financial statements, including material accounting policy information, are with the Australian Charities and Not-for-profits Commission Act 2012 and:

(a) comply with Australian Accounting Standards - Simplified Disclosures (including Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulations 2022; and

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

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

This declaration is made in accordance with a resolution of the Board of Directors.

*Sanmarie Schlebusch*

Sanmarié Schlebusch  
Chair

*Tracey Hoitink*

Ms Tracey Hoitink  
Vice Chair

23 September 2026



# INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF NATIONAL ASSOCIATION OF TESTING AUTHORITIES, AUSTRALIA AND CONTROLLED ENTITIES

## FINANCIAL REPORT - 30 JUNE 2026

### *Opinion*

We have audited the financial report of National Association of Testing Authorities, Australia (the parent entity) and National Association of Testing Authorities, Australia and its controlled entities (the consolidated group) which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Directors' Declaration.

In our opinion, the accompanying financial report of National Association of Testing Authorities, Australia (the parent entity) and National Association of Testing Authorities, Australia and its controlled entities (the consolidated group) is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the company and the consolidated group's financial position as at 30 June 2026 and of its financial performance for the year then ended, and
- b) complying with *Australian Accounting Standards - Simplified Disclosures and the Australian Charities and Not-for-profits Commission Regulations 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 Responsibility for the Audit of the Financial Report* section of our report. We are independent of the company and the consolidated group in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* 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 *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the Directors of the company and consolidated group, would be in the same terms if given to the Directors as at the time of this auditor's report.

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



# INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF NATIONAL ASSOCIATION OF TESTING AUTHORITIES, AUSTRALIA AND CONTROLLED ENTITIES

## FINANCIAL REPORT - 30 JUNE 2026

### *Directors' Responsibility for the Financial Report*

The Directors of the company and consolidated group are responsible for the preparation of the financial report that gives a true and fair view in accordance with *Australian Accounting Standards - Simplified Disclosures* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Directors determine is necessary to enable the preparation of a 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 company and consolidated group'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 company or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the company and consolidated group'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, and the website address is <http://www.auasb.gov.au/Home.aspx>

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.



**Stewart Brown**  
Chartered Accountants



**David Gallery**  
Partner

Sydney, 23 September 2026

