



2024 ANNUAL REPORT

Presented to the members of ACHPER QLD at the
Annual General Meeting 31 March 2025

OUR TEAM

Management Committee Members

President

Dan Michael

Vice – President

Caroline Brooks

Finance Director

Charlotte Melzer

Committee Members

Carolyn Jones

Yasmin Atwani (resigned May 2024)

Alyssa Hopper (appointed July 2024,
resigned October 2024)

Remy Melia

Sue Monsen

Hugh Shannon

Ben Williams

Staff

Executive Officer – Rafe Griffin

Professional Learning Officer – Kerry Cormick (to May 2024)

Nyree Wood (from July 2024)

Student Representatives -

Michael Dorr (UQ), Kylie Vecchio (QUT)

QUEENSLAND LIFE MEMBERS AND FELLOWS OF ACHPER

Life Members

Tom Cuddihy (dec)

Michaud (Mich) Tomson

Ivor Burge (dec)

Lester Eisenmenger (dec)

Thomas Thompson (dec)

Fellows

David Allan	1984	Lorrae Bell	1988
Nan Durrans	1984	Anne Silvey	1988
Ken Southgate	1984	Robert Boyd	1988
Ian Jobling	1984	John Boustead	1992
Rod Berry	1984	Pauline Harvey-Short	1993
Lester Eisenmenger (dec)	1984	Teresa Carlson (dec)	1998
George Hay (dec)	1984	Tom Cuddihy (dec)	2004
Ian Patterson	1986	Michaud Tomson	2007
Ken Vasella	1986	Caroline Brooks	2010
Ann White	1986	Sue Whatman	2012
John Saunders	1986	Maree Dinan-Thompson	2012
		David Keating	2014
		Louise McCuaig	2017
		Glenn Amezdroz	2022
		Ben Williams	2023
		Hugh Shannon	2024

PRESIDENT'S REPORT – DAN MICHAEL

It gives me great pleasure to deliver the 2024 ACHPER Queensland President's Report.

Firstly, I'm pleased to announce that another of our members has been recognised by ACHPER Australia for their service to ACHPER and the education sector by the awarding of an ACHPER Fellowship. Congratulations goes to ACHPER Board Member and QUT lecturer, Dr Hugh Shannon, for becoming an ACHPER Fellow.

Hugh is highly respected for the support and collaboration he has provided to the Queensland Curriculum and Assessment Authority in the implementation of the Health Education and Health senior syllabuses. He has volunteered his services over a number of years to the ACHPER Queensland Board and has supported countless pre-service and early career teachers through his employment at QUT. Congratulations Hugh!

Our core focus is the professional learning events that we run during the course of a year to support the Queensland HPE Teachers community. In 2024, we had a total of almost 1000 delegates across our events which was a 37% increase from 2023. Most notably, our State Secondary Conference had a record attendance with over 400 educators learning and collaborating on changes to the Senior Health, PE and Sport and Rec syllabuses.

We were able to deliver on one of our key strategic priorities for the year which was to ensure equity and access to our events, no matter where a teacher was located in Queensland. For the first time, we delivered events in a hybrid format, both online and face-to-face. This received a fantastic reception from our community with a 116% increase in attendance numbers for our Masterclasses from those of 2023. We will continue to deliver in this format for appropriate events during 2025.

ACHPER Queensland also supported key stakeholder groups through the delivery of workshops and conferences to the following:

- Primary Teachers
- Early Career Teachers
- Year 7-10 Teachers delivering Australian Curriculum version 9

We celebrated HPE Week in alignment with ACHPER Australia's National HPE Day in September and honoured the exceptional contributions of health and physical educators through our Teacher Awards.

Firstly, Derryn O'Riordan from the QCAA received our President's Award, recognising his outstanding work in leading the PE community specifically through his outstanding knowledge, expertise and commitment to providing better outcomes for students.

Other recipients included Jessica Roe (Miami SHS) who was awarded the Excellence in Teaching Award; Heath Cahalan (Peregian Beach College), who won the Sport and Physical Activity Impact Award; Amy Beckman (Mansfield SHS), who won the Health Impact Award; Callum Pacey (St Mary's Catholic College, Woree) who won the Early Career Teacher Award and Michael Dorr (University of Queensland), who won the Pre-Service Teacher Award. Thank you to all of you for your service and devotion to the HPE subject.

We continue to work closely with and value the support our stakeholders such as the Queensland Curriculum and Assessment Authority with whom we worked closely on the introduction of the revised syllabuses for the Senior HPE subject area to ensure our professional learning delivery aligns with their objectives.

Thanks to our supporters in the commercial sector, where we continue to be valued and sought after to exhibit at our face-to-face events. We thank Statewide Sports for continuing to be one of our annual sponsors and welcomed Sports Tracker App to the family. We saw renewed and increased interest at our Trade Displays at the Secondary Conference and other professional development courses and thank those organisations that invested in these events.

I'd like to take the opportunity to thank my fellow Board members for their ongoing service to ACHPER Queensland on a voluntary basis.

The organisation wouldn't be what it is without the support of our presenters at our events who do this on a voluntary basis with the aim of passing on their experience, expertise and learning in order to benefit their peers. We can't thank you enough for the valuable assistance you have provided to the Queensland HPE teaching community.

Finally, I'd like to acknowledge our two staff members without whose dedication, our objectives would not be able to be met. Rafe Griffin has been our Executive Officer for two and a half years now and has well and truly settled into the role. Supporting him from mid-last year is Nyree Wood, an experienced HPE teacher who has joined us as our Professional Learning Officer and has brought her valuable experience and enthusiasm to the role. I'd also like to acknowledge Glenn Amezdroz who assisted us for a period as we made a transition with the Professional Learning Officer role and continues to support ACHPER Queensland in a voluntary capacity.

Regards,

Dan Michael

President ACHPER Qld

STRATEGIC AREA 1: ADVOCATE

HPE WEEK

HPE Week celebrates the role of Health & Physical Education in schools and communities. The aim is to promote the importance of HPE in the Australian Curriculum and highlight the importance of HPE to the learning and development of children and young people.

In 2024, we moved the event to September to align with ACHPER Australia's National HPE Day and 32 schools registered for the event.



HPE Week 2024 – Ferny Grove SHS

ACHPER QLD AWARDS

The ACHPER QLD Teacher and Impact Awards aim to celebrate exceptional work in the health and physical education field. The 2024 winners were:

President's Award

The President's Awards recognises an individual or organisation that has displayed excellence in advocating and servicing the HPE community across Queensland.

Derryn O'Riordan
Queensland Curriculum and Assessment Authority



Excellence in Teaching

This Award recognises the significant contribution made by an experienced Queensland HPE teacher who has promoted active and healthy lifestyles through quality teaching practices with the school community.

Jessica Roe
Miami SHS



Early Career Teacher

This Award recognises the significant contribution made by an early career teacher who has promoted active and healthy lifestyles through quality teaching practices with the school community.

Callum Pacey

St Mary's Catholic College, Woree



Highly Commended

Michael Angus – Good Samaritan Christian College, Bli Bli

Pre-Service Teacher

This Award recognises the significant contribution made by a pre-service teacher who has completed consistent and outstanding professional experience(s), as well as the promoting active and healthy lifestyles to the school or wider community.

Michael Dorr

University of Queensland

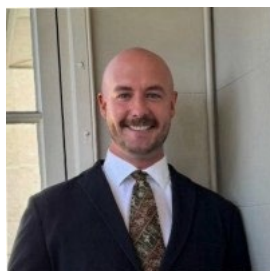


Sport and Physical Impact Award

This Award recognises the significant contribution made by an individual or group to sport and/or physical activity programs in a Queensland school

Heath Cahalan

Peregian Beach College



Health Impact Award

This award recognises the significant contribution made by an individual or group to Health programs in a Queensland school.

**Amy Beckman
Mansfield SHS**

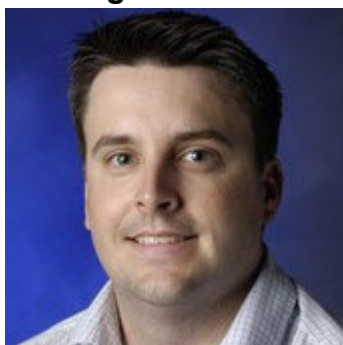


*Highly Commended
Shari Harrington – Urangan SHS*

ACHPER Fellow

ACHPER Fellows have made a significant contribution to ACHPER's standing and activities.

Hugh Shannon



STRATEGIC AREA 2: ENGAGE

2024 EVENT ATTENDANCE SUMMARY

A total of 962 delegates attended an ACHPER Qld event during 2024. See below for a summary of attendance numbers at our events.

Event Name	Number of Participants	Delivery Method
Senior Health Uncovered	20	Online
Early Career Teachers	16	Online
Australian Curriculum Yrs 7-10 v9.0	45	Online
Sport and Rec – Community of Practice	96	Hybrid
Primary Online Workshop 1	32	Online
State Secondary Conference	400	Face-to-Face
Primary Online Workshop 2	23	Online
PD4HPE Primary Conference	21	Face-to-Face
Senior Health Masterclass	108	Hybrid
Senior PE Masterclass	130	Hybrid
Sport and Rec Conference	71	Hybrid

STRATEGIC AREA 3: SUPPORT

STAFF

ACHPER QLD is staffed by two part time workers who are highly skilled. The Executive Officer focuses on strategy, governance, sponsorship, advocacy, event management and communications while the Professional Learning Officer is an experienced HPE teacher who develops and coordinates the programs as listed on the Professional Learning Calendar.

FINANCIAL PERFORMANCE

2024 Treasurer's Report

Performance

The ACHPER QLD accounts show a profit of \$99,794 for the year ended 31 December 2024 (compared to a profit of \$57,748 in 2023, a profit of \$45,196 in 2022, a loss of \$15,411 in 2021, and a loss of \$146,127 in 2020).

The 2024 result includes income of \$21,693 relating to the recovery of a bad debt owing by ACHPER Australia which was written off in a prior year, this income represents extraordinary income to ACHPER QLD. If this income is excluded from the 2024 results a profit of \$78,101 remains, this profit is attributable to the usual operations of ACHPER QLD in 2024.

The 2024 result is reflective of growth from 2023 in both income from events, and the profitability of events held, additionally the addition of a second annual sponsor for the organisation saw an increase in non-event related income.

Interest income increased from 2023 to 2024, reflective of increased cash holdings by ACHPER QLD. Funds were not directed towards a term deposit in 2024 due to the need for available cash reserves for reinvestment to support the organisations strategic objectives.

Events continued to be ACHPER QLD's major source of income in 2024. Overall event income totalled \$324,537 while event expenses totalled \$87,167, for a gross profit from events of \$237,370 (73% gross profit) compared to \$179,263 (69% gross profit) for 2023 (2022: \$212,147 (75%), 2021: \$142,111 (77%)). This result can be attributed to an increase in attendance at the State Secondary Conference as well as a significant increase in numbers for the mid-year Sport and Rec Conference and end of year Masterclasses. For the first time, ACHPER Queensland conducted these events in a hybrid format (both face-to-face and online), resulting in the increase in numbers due to access being more open to teachers right across Queensland, regardless of geographic location.

Overall income in 2024 increased compared to 2023, primarily attributable to the increase in event income. Membership income decreased slightly, consistent with the trend in previous years.

Total expenses increased in 2024 from 2023, consistent with the reinvestment of profits from previous years into increased staff resourcing to support the organisation's strategic objectives. Event and IT Support expenses increased, consistent with increased event attendance and costs associated with hiring contractors to stream hybrid events. Additional expenses were incurred by the organisation in 2024 to facilitate travel to ACHPER Australia's AGM.

Assets and Investment

No investments were made by ACHPER QLD during the 2024 year. In line with board policies, increased cashflow reporting continued in board meetings throughout the year. At each of these meetings it was considered whether cash flow mitigation measures should be implemented to ensure sufficient funds remained available. No cash flow mitigation measures were recommended or implemented during the 2024 year. Overall cash reserves held by ACHPER QLD increased by \$109,276.

ACHPER Queensland Branch Inc

Financial statements
For the year ended 31 December 2024

ABN: 71 015 202 774

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ABN: 71 015 202 774

Committee's report **For the year ended 31 December 2024**

Your committee members submit the financial report of ACHPER Queensland Branch Inc for the financial year ended 31 December 2024.

Committee members

The names of the committee members at the date of this report are:

Dan Michael (President)
Caroline Brooks (Board Member)
Sue Monsen (Board Member)
Carolyn Jones (Board Member)
Remy Melia (Board Member)
Hugh Shannon (Board Member)
Ben Williams (Board Member and Past President)
Rafe Griffin (Executive Officer)

Principal activities

The principal activity of the association during the financial year is:

Provision of professional development opportunities for Health and Physical Education teachers and the development, support and promotion of physical education, sport and physical activity in schools and the community

Significant changes

No significant change in the nature of these activities occurred during the year.

Operating result

The Surplus of the Association for the financial year after providing for income tax amounted to \$ 99,793.89.

Signed in accordance with a resolution of the members of the committee:



Dan Michael (President)

Dated:

19/2/25

Balance sheet report

ACHPER QLD

Sports House Milton Office 2.01150 Caxton Street Milton Qld 4064

07 3217 5633

Accrual mode

31 Dec 2024

	Total	
	Actual	Last Year
Assets		
Everyday Acct Bendigo Bank	53,210.77	28,228.06
Savings bendigo Bank	301,293.34	217,000.03
Aust Post Master Card 9782	17.41	17.41
Australia Post Master Card 5151	971.03	211.48
Accounts Receivable	550.00	0.00
IMIS - Outstanding Invoices	0.00	3,231.44
Plant & Equipment	12,708.54	12,126.73
Accumulated Depreciation - P&E	-11,350.19	-10,252.89
Total Assets	357,400.90	250,562.26
Liabilities		
GST Liabilities		
GST Collected	10,757.84	5,144.13
GST Paid	-2,039.44	-1,291.48
Total GST Liabilities	8,718.40	3,852.65
Trade Creditors	0.02	0.02
Payroll Liabilities		
PAYG Liabilities	5,627.00	4,169.00
Superannuation Liabilities	3,174.00	2,453.00
Total Payroll Liabilities	8,801.00	6,622.00
Total Liabilities	17,519.42	10,474.67
Net Assets	339,881.48	240,087.59
Equity		
Retained Earnings	240,087.59	182,339.56
Current Earnings	99,793.89	57,748.03
Total Equity	339,881.48	240,087.59

Profit and loss report

ACHPER QLD

Sports House Milton Office 2.01 150 Caxton Street Milton Qld 4064

07 3217 5633

Accrual mode

01 Jan 2024 - 31 Dec 2024

	Total	
	Actual	Last Year
Income		
GENERAL INCOME		
Interest	1,299.75	1,084.99
Miscellaneous	0.00	20.00
Partnerships	5,010.00	5,500.00
Annual Sponsorship	10,000.00	5,000.00
Advertising	400.00	0.00
Bad Debts Recovered	21,693.00	0.00
Total GENERAL INCOME	38,402.75	11,604.99
EVENT INCOME		
Event - Registration	299,537.94	231,857.35
Event - Sponsorship	0.00	15,000.00
Event - Trade Display	25,000.00	12,000.00
Total EVENT INCOME	324,537.94	258,857.35
MEMBERSHIP INCOME		
Membership Income	10,436.28	12,949.96
Total MEMBERSHIP INCOME	10,436.28	12,949.96
Total Income	373,376.97	283,412.30
Gross Profit	373,376.97	283,412.30
Expenses		
EVENT EXPENSES		
Event - Catering	46,648.76	55,227.76
Event - Consultants Fees	481.82	340.91
Event - Gifts	3,527.50	2,752.10
Event - Marketing & Promotion	7,200.00	0.00
Event - Supplies & Stationery	314.98	209.47
Event - Postage	0.00	91.04
Event - Presenter Fees	0.00	800.00
Event - Printing	2,480.00	3,000.00
Event - Travel	141.82	759.42
Event - Venue Hire & Expenses	26,372.92	16,413.25
Total EVENT EXPENSES	87,167.80	79,593.95

Membership - National	9,817.50	6,352.50
ADMINISTRATION EXPENSES		
Accounting & Audit Fees	4,066.76	5,053.50
Marketing & Promotion	355.00	350.41
Fees and Charges	2,301.82	1,914.99
Licences	0.00	618.20
Legal Fees	371.73	240.96
Memberships & Subscriptions	0.00	708.58
Audit Fees	1,200.00	0.00
Phone	881.99	872.91
Postage	87.95	97.36
Database & Website	16,862.00	14,618.64
IT Support - Software Licences	7,567.98	3,349.79
Combined Business Insurance	4,518.18	5,370.93
Lease - Office	5,769.53	5,658.22
Lease - Office Equipment	0.00	921.71
Office Photocopier/Printer	1,319.76	317.22
Office Supplies	193.55	157.66
Meetings Expenses	85.86	576.71
Total ADMINISTRATION EXPENSES	45,582.11	40,827.79
DEPRECIATION EXPENSES		
Depreciation Expense	1,097.30	1,094.64
Total DEPRECIATION EXPENSES	1,097.30	1,094.64
EMPLOYEE EXPENSES		
Consultants Fees	6,600.00	0.00
Superannuation	12,027.13	9,398.96
Training & Development	180.91	0.00
Wages & Salaries	106,937.50	87,202.00
Workcover	769.18	622.17
Total EMPLOYEE EXPENSES	126,514.72	97,223.13
TRAVEL & MEETING EXPENSES		
Travel (Board & Staff)	2,461.95	331.75
Board Expenses	941.70	240.51
Total TRAVEL & MEETING EXPENSES	3,403.65	572.26
Total Expenses	273,583.08	225,664.27
Operating Profit	99,793.89	57,748.03
Net Profit	99,793.89	57,748.03

ABN: 71 015 202 774

Notes to the financial statements

For the year ended 31 December 2024

The financial statements cover ACHPER Queensland Branch Inc as an individual entity. ACHPER Queensland Branch Inc is a not-for-profit association incorporated in Queensland under the Associations Incorporation Act 1981

The principal activity of the association for the year ended 31 December 2024 is:

Provision of professional development opportunities for Health and Physical Education teachers and the development, support and promotion of physical education, sport and physical activity in schools and the community

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of preparation

In the opinion of the committee of management, ACHPER Queensland Branch Inc is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in the Australian Accounting Standards.

2 Summary of significant accounting policies

Income tax

The association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

ABN: 71 015 202 774

Notes to the financial statements

For the year ended 31 December 2024

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 GST.

Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the association, commencing when the asset is ready for use.

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

ABN: 71 015 202 774

Statement by members of committee

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note to the financial statements.

In the opinion of the committee the financial report:

1. Presents fairly the financial position of ACHPER Queensland Branch Inc as at 31 December 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that ACHPER Queensland Branch Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:



Dan Michael (President)

Dated

19/2/25

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ACHPER Queensland Branch Inc**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of ACHPER Queensland Branch Inc which comprises the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Financial Position as at 31 December 2024 and notes to the financial statements, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the financial report of ACHPER Queensland Branch Inc is in accordance with the Associations Incorporations Act 1981, including:

- giving a true and fair view of the registered entity's financial position as at 31 December 2024 and of its financial performance for the year ended; and
- complying with Australian Accounting Standards to the extent described in Notes to the financial statement.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the Associations Incorporations Act 1981. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Responsible Entities for the Financial Report

The members of the committee of the ACHPER Queensland Branch Inc are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporations Act 1981 and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities 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 members of the committee are responsible for assessing the registered entities ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the responsible entities 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.

Yours sincerely



KBP Audit Services
Raj Prabh
Director-Audit
Date: 17 Feb 2025