Allergen Bureau

VITAL®



INFORMING THE FOOD INDUSTRY

Annual Report 2025 – 2026

July 2025 – June 2026

allergenbureau.net

A YEAR IN REVIEW

A message from the Chair



On behalf of the Board, we are pleased to present the Allergen Bureau Annual Members' Report for 2025–26.

Reflecting on our First 20 Years

This year marked an important milestone as we celebrated the 20th anniversary of the Allergen Bureau.

Over two decades, the organisation has evolved from a small industry initiative into a globally recognised authority in allergen risk management, supporting industry, regulators, health professionals and consumers through science-based guidance and practical tools.

One of the highlights of this year was seeing the science that underpins the VITAL® Program recognised through the adoption of a new Codex guidance on precautionary allergen labelling within the General Standard for the Labelling of Prepackaged Foods (GSLPF).

This achievement reflects decades of collaboration, research and advocacy, and is a testament to the contributions of our members, volunteers, researchers and industry leaders whose collective vision, expertise and commitment have helped advance allergen risk management and communication globally.

Strengthening our Foundations

As interest in allergen management and quantitative risk assessment continues to grow globally, the importance of the Allergen Bureau's work has never been greater.

THIS YEAR

One of the highlights of this year was seeing the science that underpins the VITAL® Program recognised through the adoption of a new Codex guidance on Precautionary Allergen Labelling (PAL) within the General Standard for the Labelling of Prepackaged Foods (GSLPF).



FROM THE BOARD

A message from the Chair

Extending our Global Influence

Through our partnerships, stakeholder engagement activities and the work of the VITAL Scientific Expert Panel, we remain connected to emerging issues, scientific developments and regulatory discussions. Our focus remains on promoting greater consistency in allergen risk management, strengthening supply chain understanding and supporting practical application of the principles that underpin effective allergen control monitoring and communication.

We recognise that a pathway based on collaboration and the willingness of many organisations to work together toward common goals remains essential and we are committed to working side by side with our peers and industry colleagues, as we have always done.

Investing in Future Capability

Throughout the year, we continued to invest in initiatives that will deliver long-term value for members and stakeholders.

This included strengthening member and customer systems through the implementation of our new CRM platform, progressing enhancements to VITAL® Online, developing new educational resources for small and medium food businesses in partnership with the National Allergy Council, and commencing work on a new website that will improve accessibility to trusted allergen management information.

These initiatives are designed to ensure the Allergen Bureau remains relevant, responsive and well positioned to meet the needs of members in an increasingly complex and rapidly changing environment.

Looking forward

As we look ahead, our focus remains on delivering value to members, strengthening education and capability across the food industry, supporting the next generation of allergen management leaders, and contributing to greater understanding of food allergy among consumers and healthcare professionals.

Most importantly, we remain committed to our vision of a world where individuals with food allergies can trust the safety of the food supply and the transparency of food labelling.

None of this would be possible without the ongoing support of our members, volunteers, committees, working groups, endorsed trainers, researchers and partner organisations. Thank you for your continued trust, contribution and commitment to the work of the Allergen Bureau.

Thank you for your continued support.

Jasmine Lacis-Lee & the Allergen Bureau Board

Allergen Bureau

OUR VISION

A world where individuals with food allergies can trust the safety of the food supply chain and the transparency of food labelling.

OUR PURPOSE

Empower the food industry to help people living with food allergies make informed food choices.

OUR MISSION

To navigate the complexities of the food supply chain by advocating for best-practice allergen management and labelling.

OUR STRATEGIC DIRECTION

Five pillars, one purpose

01 Setting the Gold Standard in Food Allergen Risk Management and Labelling

02 Uniting the Food Allergen Management Community Through Collaboration

03 Leading with the VITAL® Program

04 Empowering the Industry Through Education & Training

05 Advocating for Greater Awareness to Promote Informed Consumer Choices

FY2025-26

Highlights at a glance

PILLAR 1

Science and Standing

- Global recognition of the science underpinning the VITAL® Program through new Codex guidance on precautionary allergen labelling
- VSEP discussions on emerging allergens and strengthening the science
- Gluten Reference dose: aligned scientific understanding



PILLAR 2

Community and Influence

- Continued collaboration with domestic and international stakeholders
- Submissions and engagement with policy makers and enforcement authorities
- Forums to deliver key messages of best practice allergen management



FY2025-26 - CONTINUED

Highlights at a glance

PILLAR 3

Leading with the VITAL Program

- Surveys and meetings – Voice of user designs (Sulphites, Particulates, the future of QRA)
- Training network support and partnership discussions
- Continued focus on security, IP and privacy frameworks



PILLAR 4 /5

Education and Reach

- Funded by National Allergy Council to provide online content for SME's on the All about Allergens platform
- Website redevelopment; Using AI to improve information accessibility
- PAL Matters campaign: greater consumer awareness
- Partnerships for the future



MEMBERS

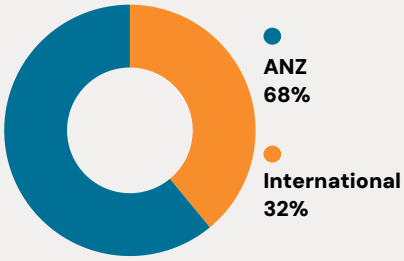
Allergen Bureau membership

38

+ New members

12%

+ Revenue



Worldwide members

1 Global Member

2 Regional Members

MEMBER DISCOUNTS

VITAL ONLINE DISCOUNTS

107

Organisations

TRAINING DISCOUNTS

28

Member Organisations

ENABLING GLOBAL BEST PRACTICES

155

Members

Our member community remains central to the work of the Allergen Bureau.

We are grateful to all our members for their continued support, contributions, and engagement. Your involvement inspires and drives us to meet our objectives and assist to solve your challenges and improve customer confidence.

- Members demonstrate their culture and commitment to consumer food safety.
- New members joined from Australia, New Zealand, Europe, Japan and India.
- We are particularly grateful to those who support us at a Global and Regional Level, for recognising that through the Allergen Bureau, their influence extends beyond their own business to the wider food community.

DID YOU KNOW

Every membership helps fund industry-wide improvements in allergen management, education and advocacy, creating benefits for the broader food industry and the businesses that operate within it.

STRATEGIC PILLAR 1

Setting the gold standard in food allergen risk management and labelling



WE FOCUS ON

- Influence
- Credibility
- Adoption

SUCCESS MEANS

Global adoption of best practice principles and continued resource usage

THIS CREATES

- Trust
- Alignment
- Consistency

68,000 +
People accessed the website

↓ 7.5%
Website Active Users

↑ 9.3%
Website sessions

↓14%
Page views

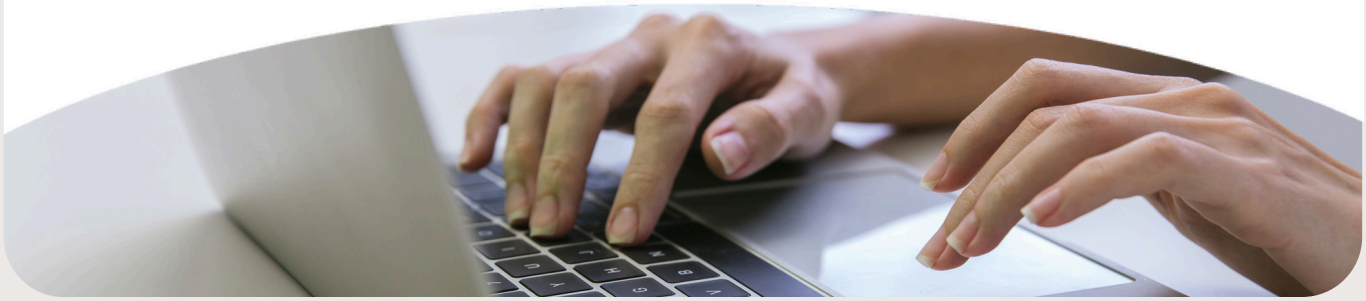
~66,000
New visitors

↓ 11%
Returning users

Our resources are reaching more people than ever. Our monthly eNews continues to be a focus of our efforts to inform stakeholders of the latest science, and developments from around the world. Our website statistics showed a slight decline. An upcoming major refresh is designed to increase the site's usability and value.

A NEW WEBSITE

Recognising the evolving ways in which consumers seek information, including the increasing use of artificial intelligence (AI)-enabled search tools, the Allergen Bureau commenced the design and development of a new website.



Setting the gold standard

A NEW WEBSITE

This initiative aims to enhance the discoverability of credible allergen management information, ensuring that authoritative resources are readily accessible and easy to understand for those seeking guidance.

In addition to improving searchability, the website redesign seeks to strengthen stakeholder understanding of the Allergen Bureau's role and activities, increase the visibility of member organisations, and enhance access to the Services Directory, all important areas of our member value strategy.

NEW RESOURCE - COMING SOON

In our work to ensure the Allergen Bureau continues to anticipate and meet stakeholder needs we have made significant progress in the development of some new resources.



Quick Serve Restaurant Guide to Best Practice Allergen Management & Communication

The Allergen Bureau is grateful to the National Allergy Council who assisted us to complete research to gain valuable insights into consumer expectations and preferences regarding communication of allergen information.

This guide will be launched alongside the National Allergy Council's Best Practice. Guide to Food Allergy in Food Service, ensuring businesses in the service industry have access to consistent, practical guidance on allergen management best practices.

BUILDING AWARENESS

The Allergen Bureau continued to build awareness and understanding of best-practice allergen risk management through participation, sponsorship and presentations at a range of national and international forums, including the Australian Institute of Food Science and Technology Convention, Food Allergy Asia Conference, Industry Association meetings and member supplier forums.

These engagements provided important opportunities to reinforce the principles underpinning the VITAL Program and promote a proactive approach to allergen risk management: Avoid, Eliminate, Reduce and Control allergens to the lowest possible level.

AVOID ELIMINATE REDUCE CONTROL

STRATEGIC PILLAR 2

Uniting the food allergen management community through collaboration



WE FOCUS ON

- Connecting
- Listening
- Shared solutions

SUCCESS MEANS

A unified community, accepting shared responsibility to improve outcomes for people with food allergy

THIS CREATES

- Knowledge
- Capability
- Alignment

KEY ACTIVITIES INCLUDED

- Meetings with Assistant Minister White to advocate for funding and awareness of industry activity.
- Continued collaboration with the National Allergy Council and co development of parallel resources and or training materials.
- Ongoing engagement with Allergy & Anaphylaxis Australia, Allergy New Zealand, Coeliac Australia and Coeliac New Zealand.
- International collaboration with Food Drink Federation, Food Drink Europe, Food Allergen Research & Resource Program (FARRP), ILSI Europe and other international stakeholders.
- Contributions to discussions on Codex Committee on Food Labelling and Food Hygiene.
- Allergen Collaboration meetings and meetings with enforcement agencies.

ADVANCING GLOBAL HARMONISATION

A significant milestone was the ratification of the Codex guidelines for evidence-based risk assessment in precautionary allergen labelling at CCFL49 in May.

Pictured: Australian Codex Delegation; Jasmine Lacis-Lee (MNAQ / Allergen Bureau), Emily Dawson(FSANZ), Stephanie Betts (FSANZ), with Codex Committee Food Labelling Chair Parthi Muthukumarasamy (Canadian Food Inspection Agency)



STRATEGIC PILLAR 2 · CONTINUED

Uniting the community

ADVANCING GLOBAL HARMONISATION

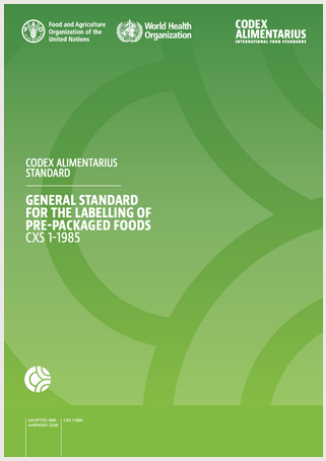
The Allergen Bureau continued to advocate for globally harmonised precautionary allergen labelling (PAL) through submissions to the Codex process and engagement with key stakeholders.

SUPPORTING INDUSTRY EVENTS

We thank AIFST for providing a dedicated forum at the 2025 AIFST Convention to explore the practical application of the VITAL® Program across the food supply chain. We are equally grateful to the members who partnered with us to share their experiences, insights and real-world challenges, helping to deliver meaningful, practical learning and build capability across the industry.

Pictured:
Amy Birrell (Kerry), Jack Hill (Simplot), Nicole Koek (Allergen Bureau), Richard Newton (Elisa System), Jasmine Lacis-Lee (MNAQ / Allergen Bureau)





A significant milestone was the ratification of the Codex guidelines for evidence-based risk assessment in precautionary allergen labelling at CCFL49 in May.

Given the Allergen Bureau's longstanding commitment to science-based risk assessment, Jasmine Lacis-Lee's presence as an advisor to the Australian delegation, provided a valuable opportunity to assist and observe as this important step forward for international harmonisation took place.

GLUTEN REFERENCE DOSE

As we transition to include the new gluten reference dose for cereal cross contact risk assessment into the VITAL Program and online tool, it draws our focus to ensuring those impacted understand the science behind the Reference Dose, and what it may mean to those who manufacture food products. We were delighted to host the Gluten webinar for members and present the concept again in NZ at our industry forum in May.



STRATEGIC PILLAR 3

Leading globally with the VITAL® program



WE FOCUS ON

- Best practice science
- Correct Application
- Ease of use

SUCCESS MEANS

Adoption of the VITAL program and utilisation of the VITAL Framework globally

THIS CREATES

- Awareness
- Consistency
- Confidence

326

VITAL Online accounts accessed in FY25/26

28

New organisations using VITAL Online as a part of their FSQMS

142+

Organisations trained in Quantitative Risk assessment principles and the use of VITAL Online

International interest in the VITAL Program continued to expand throughout the year. Growth was particularly notable in Europe, with increasing subscriptions, training sessions and utilisation of the VITAL Program and Framework.

VITAL ONLINE SUPER USER GROUP

VITAL super user group has assisted in the design of a particulate calculator and the new intentionally-present sulphite calculation.

A big thank you to Simplot, Bulla, Carolina Motto, Mérieux NutriSciences Expert Partners Netherlands, Reckitt Benckiser, Steric Trading for their input.



STRATEGIC PILLAR 3 · CONTINUED

Leading globally with VITAL

SECURITY AND FUNCTIONALITY

Quarterly vulnerability scans are completed as a proactive measure to support system security.

SECURITY AND FUNCTIONALITY

We are considering the future role of technology in Risk Assessment and have invested in understanding user needs and barriers to adoption

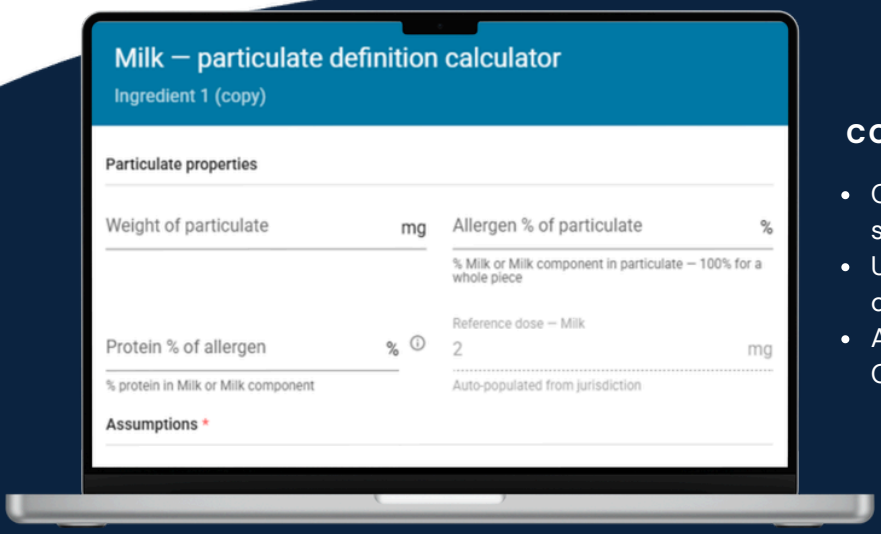
Productive discussions were held with several organisations regarding appropriate use of VITAL methodologies and branding, reinforcing the importance of protecting the integrity of the program while supporting broader adoption of science-based allergen risk management.

DID YOU KNOW?

Particulate labelling is a commonly misunderstood aspect of allergen risk assessment. Some businesses assume that the presence of a particulate automatically necessitates Precautionary Allergen Labelling (PAL). Our soon-to-be-released particulate calculator will help users determine whether a particulate contains protein at a level exceeding the applicable Reference Dose.

WE LISTENED TO YOUR FEEDBACK

Many businesses have told us it would be valuable to have all allergens represented within a single system. In response, we will be introducing a new feature in VITAL Online to help users calculate levels of intentionally present sulphites. This enhancement will enable all allergen assessments to be completed within one platform with outcomes represented in a single report.



COMING SOON

- Calculate intentionally present sulphites
- Use the new particulate calculator to verify protein levels
- Assess cereals against the Gluten Reference Dose

VITAL®

STRATEGIC PILLAR 4

Empowering industry through education and training



WE FOCUS ON

- Learning
- Accessibility
- Partnerships

SUCCESS MEANS

All businesses use best practice principles for allergen management and labelling

THIS CREATES

- Knowledge
- Ability
- Trust

OUR EDUCATION AND TRAINING RESULTS

7

Organisation or association events presented at

140

Students were educated across universities in the financial year

142

Organisations trained by our endorsed trainers

450

~ People trained

Our main education and training focus this year has been the collaboration with the National Allergy Council on a training course for small to medium enterprises.

ALL ABOUT ALLERGENS FOR SMES

"All about Allergens for SME's" will be on the National Allergy Council's All about Allergens platform and available by link from the Allergen Bureau website and will be launched together with the "All About Allergens for Environmental Health Officers" course that the National Allergy Council has been developing.



Empowering Industry

ALL ABOUT ALLERGENS FOR SME'S

Allergen management and labelling can be daunting for organisations with limited resources. Nevertheless, their responsibility remains to produce safe and suitable food for those with food allergy.

The "***All about Allergens for SME's***" course tackles the breadth of information from basic understanding, regulatory requirements, allergen management controls and raw material reviews over 5 units.

Distilling such complex topics can be a challenge, but we feel we've struck a good balance and cannot wait to see the end result of our toils as the course goes live.

national allergy council

FOOD ALLERGY AWARE®

All about Allergens
Training for Food Service

Nicole Koek, VITAL co-ordinator, took on the challenge of educating the next generation in VITAL principles and delivered a series of guest lectures at participating Universities. Ensuring the emerging talent of food technologists are aware of the science underpinning an allergen risk assessment and its correct application is an area of passion for us, and we thank Nicole for her services and dedication to the cause.

Strategic work to consider what future opportunities may lie in the Education field have also been undertaken and the first draft of a comprehensive education blueprint for allergen management has been received. It is still early days, and it is exciting to see the strategy evolving from conceptual ideas to future potential investment decisions.

ENDORSED VITAL PROGRAM TRAINING PROVIDERS

The Allergen Bureau is especially grateful to our network of endorsed training providers who trained over 142 organisations and ~450 people in best practice allergen management and the use of the VITAL Program to support risk based precautionary allergen management.

An endorsed training provider understands the scientific principles, is committed to best practice incorporation at organisations and is armed with practical know how to answer questions specific to your organisation and demonstrate the functionality and power of VITAL Online.



STRATEGIC PILLAR 5

Advocating for greater awareness to promote informed consumer choices



WE FOCUS ON

- Awareness
- Understanding
- Availability

SUCCESS MEANS

Individuals affected by food allergy understand the relationship between food allergen management and food availability

THIS CREATES

- Better information
- Greater confidence
- Informed Choices

PROGRESS INCLUDED

01 **Approval of an execution strategy**

02 **Engagement of a communications consultant**

03 **Commencement of Phase I the 'PAL Matters' project**

Consumers are at the heart of everything we do!

Our newest strategy, shaped by industry and consumer feedback, asks: "*how do we build trust in industry allergen management and labelling for people with food allergies?*"

Beyond trust, can we also increase consumer understanding of how the food industry addresses the complexities of allergen management and labelling in a global supply chain, empowering informed food choices?

'PAL MATTERS'

Designed to help consumers understand that there is a scientific approach to Precautionary Allergen Labelling, the *PAL Matters* campaign being developed will concentrate on the message that if a product has a PAL present it indicates a risk that should not be ignored.



BUILDING AWARENESS

Marketing and Communications



As the global conversation around food allergen management continues to evolve, it has become increasingly important not only to develop trusted science and practical tools, but also to ensure that this knowledge remains visible, accessible and relevant to current and future generations of food industry professionals. The Board therefore endorsed a new strategic approach to marketing and communications designed to strengthen member value, build future industry capability and expand the reach of the Allergen Bureau's expertise.

THIS STRATEGY PLACES INCREASING FOCUS ON:

01 **Strengthening member value and engagement**

02 **Building stronger connections with emerging food safety leaders**

03 **Modernising our digital presence**

04 **Supporting consumer confidence in allergen management and labelling**

BUILDING LONG-TERM SUSTAINABILITY

These initiatives are designed to support the long-term sustainability of the allergen management community by ensuring that our combined expertise, resources and scientific guidance remain accessible, relevant and influential in a rapidly changing communications environment.



Marketing and communications

NEW WEBSITE **NEXT GENERATION WORKING GROUP** **ACTIVATION SPECIALIST**

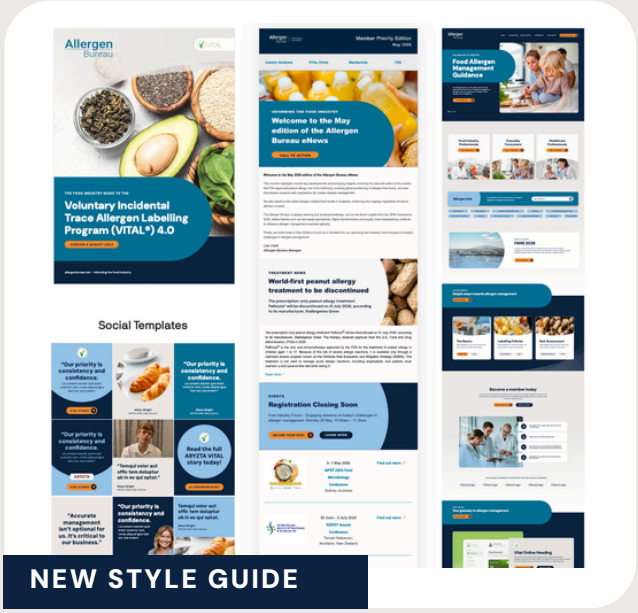
We are excited about the investment in a **new website** to improve access to information and resources; about our **Next Generation Working Group** convened to strengthen engagement with future industry leaders, and about the decision to recruit an **Activation Specialist** to help translate and amplify our scientific expertise for a broader audience.

Such investments are just some of the tangible signs of our commitment to ensuring the Allergen Bureau remains a trusted, relevant and influential source of allergen management expertise for current and future generations of food industry professionals.

NEW BRANDING DEVELOPED

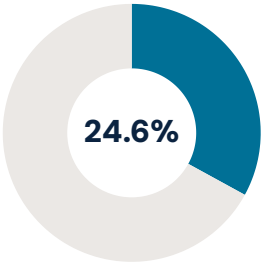
This year the Allergen Bureau refreshed it's brand style guide to give us a more contemporary, engaging and cohesive identity, one that speaks to the next generation of our audiences.

The new look will begin rolling out across our social media and digital channels from October 2026, with other materials to follow. This annual report introduces the new style.



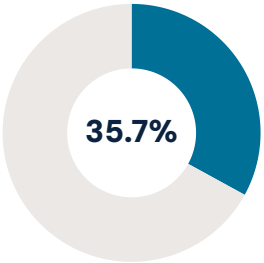
NEW STYLE GUIDE

SOCIAL AND NEWSLETTER GROWTH



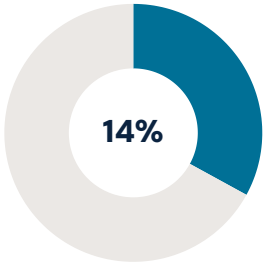
4,094

LinkedIn followers, YoY



2,538

LinkedIn newsletter subscribers, YoY



364

Instagram followers, YoY

Figures at 30 Sept 2026. Instagram: opportunity to build more engaging video content is priority in 26/27.

GOVERNANCE

Governance, risk and compliance

The Board continued to focus on ensuring robust governance, risk management and protection of organisational assets.

01 **Protection of the VITAL trademark and intellectual property**

02 **Cybersecurity and vulnerability assessments**

03 **Financial security**

04 **Legal framework reviews**

05 **Succession planning and governance development activities**

13th Annual General Meeting and Member Meeting

16
Full Members

The 13th Annual General Meeting of the Allergen Bureau was held in Sydney on 23 October 2025, the AGM was attended in person and online by representatives of 16 Full Members.



GOVERNANCE

Allergen Bureau Board and Management Committee

The Allergen Bureau Board leading into the 14th AGM was:

ELECTED DIRECTORS

Jasmine Lacis-Lee
(Continuing), President

Caroline Gray
(Continuing), Vice President – Resigned 11 June

Paul Kelly
(Re-elected 2025), Company Secretary

Jeanelle Boyce
(Elected 2025)

INVITED DIRECTORS

Dean Stockwell
(Treasurer)

Kirsten Grinter

5 Board meetings held during 2025-26

Our Directors provide voluntary, unpaid services to the Allergen Bureau and we gratefully acknowledge the generous support they and the Allergen Bureau receive from their employer companies in this capacity.

THE MANAGEMENT COMMITTEE WAS

Kirsten Grinter (Nestlé)

Caroline Gray (IFF)

Jeanelle Boyce (McDonald's)

Jasmine Lacis-Lee (MNAQ)

Jess Feather (Woolworths)

WITH ASSISTANCE FROM

Lisa Clark
Allergen Bureau Manager

Tom Lewis
Allergen Bureau Advisor

Nicole Koek
VITAL co-ordinator

le

17 Management Committee meetings held during 2025-26

The Management Committee is responsible for planning and management of Allergen Bureau activities in line with the annual operating plan, budget and strategy.

GOVERNANCE

Secretariat and support

The Board would like to thank Lisa Clark, Alice Doyle and Tom Lewis for their ongoing support in the provision of secretariat, financial and management services.

LISA CLARK | ALICE DOYLE | TOM LEWIS

OUR SUPPORT SERVICE PROVIDERS

The Board also thanks our support service providers:

Dr Simon Brooke-Taylor
Scientific & Technical Support and VSEP representation

Nicole Koek
VITAL Coordinator

Dr Lyn Davies
eNews

Natalie Hayllar
Marketing and Communication

Progressive Content
Website content and EDMs

Ionata Digital
Website development and service

Graeme Clark
IT Consultant

Jan Davis
Board Governance Advisor

all of whom made significant contributions to this full and productive year of the Allergen Bureau operations.

Financial sustainability

Reviewed financial statements and notes, prepared in accordance with the Corporations Act 2001, give a true and fair view of the financial position at 30 June 2026 and of the performance for the year of the Company in accordance with the accounting policy described in the financial statements. These are prepared and presented to members separately.

Allergen Bureau

FOR MORE INFORMATION CONTACT US

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The Allergen Bureau Ltd.

ABN 94 162 786 389

Special Purpose Financial Report

For the year ended 30 June 2026

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The Allergen Bureau Ltd.
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The Allergen Bureau Ltd.
Directors Report

For the year ended 30 June 2026

GENERAL INFORMATION

The directors present this report together with the financial report of The Allergen Bureau Ltd. ("the Company") for the year ended 30 June 2026. In order to comply with the provisions of the *Corporations Act 2001*, the directors report as follows:

Directors

The names of the directors in office at any time during the financial year were:

Elected Directors
Jasmine Lacis-Lee (since 25 October 2018)
Caroline Gray (since 26 October 2017, resigned 11 June 2026)
Debbie Hawkes (since 26 October 2017, resigned 23 October 2025)
Paul Kelly (since 28 October 2021)
Jeanelle Boyce (since 23 October 2025)

Invited Directors
Dean Stockwell (since 2 August 2021)
Kirsten Grinter (since 7 December 2022)

The Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Company Secretary
The following person held the position of the company secretary at the end of the financial year: Paul Kelly (since 28 October 2021).

Principal Activities

In support of our Vision of a trusted food supply for allergen sensitive consumers around the world, the principal activities of the company during the financial year were:

- Participate in national and international meetings to facilitate ANZ and global harmonisation of allergen management systems and consumer focussed communication
- Maintain open communication with key consumer, academic, industry and government stakeholder groups.
- Participate and work with consumer advocacy groups for direct-to-consumer education re allergen management and labelling
- Design and deliver Allergen Bureau seminars, conferences and workshops
- Manage and support working group activities focussed on appropriate communication of allergen information to consumers
- Maintain the Allergen Bureau website as the major source of Allergen Bureau information collateral
- Standard governance and Secretariat activities
- Maintain free Technical Expert Helpline to respond to industry enquiries
- Manage and support VITAL Online, Training Providers and Helpline

FINDEX

The Allergen Bureau Ltd.
Directors Report

For the year ended 30 June 2026

Principal Activities (cont.)

- Manage and support Allergen Bureau funding and growth (ensure sustainable business model)
- Develop and execute marketing and communications strategy
- Manage and develop the VITAL framework including Trademarks

Objects of The Allergen Bureau Ltd

The Company's Objects are as per its Constitution (available on our website).

The Company has maintained the following strategic framework to achieve these Objects:
Strategy 1. Setting the Gold Standard in Food Allergen Risk Management and Labelling
Strategy 2. Uniting the Food Allergen Management Community through Collaboration
Strategy 3. Leading Globally with the VITAL® program
Strategy 4. Empowering the Industry through Education & Training
Strategy 5. Advocating for Greater Awareness to Promote Informed Consumer Choices

Performance Measures

The company uses a Balanced-Scorecard to measure business performance and risk. The scorecard covers 4 key areas including:

- Financial performance and sustainability
- Member and customer metrics
- Strategy execution (key programs)
- Key process efficiency and effectiveness

Additionally, Governance and Risk are managed via the Audit Risk Committee (ARC).

Director information

Jasmine Lacis-Lee - President/Chairperson
Qualifications: Bachelor of Applied Science, Diploma of Frontline Business, Cert IV Training and Assessment Fellow, Australian Institute of Food Science and Technology (FAIFST)

Caroline Gray - Vice-President
Qualifications: Bachelor of Science, Master of Science

Debbie Hawkes - Honorary Treasurer
Qualifications: Bachelor Food Technology (Hons)

Paul Kelly - Honorary Secretary
Qualifications: Diploma of Applied Sciences(Food Technology), Bachelor of Laws (LLB), Graduate Diploma of Legal Practice

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The Allergen Bureau Ltd.
Directors Report

For the year ended 30 June 2026

Director information (cont.)

Jeanelle Boyce - Director
Qualifications: Bachelor of Applied Science (Major in Food Science and Technology)

Dean Stockwell - Invited Director/Honorary Treasurer
Qualifications: B Technology (Food), M Technology (Industrial Management and Engineering), MBA, Graduate Australian Institute of Company Directors (GAICD), Chartered Member Institute of Directors (NZ) (CMInst)

Kirsten Grinter - Invited Director
Qualifications: Bachelor of Applied Science(Food Technology and Nutrition)

Meetings of Directors

During the financial year 5 Board meetings of directors were held. Attendances (in person, by phone or web conference) by each director during the year were as follows:

Directors Meetings

	Meetings eligible to attend	Number attended
Jasmine Lacis - Lee	**5**	**5**
Caroline Gray	**5**	**4**
Debbie Hawkes	**2**	**2**
Kirsten Grinter	**5**	**5**
Paul Kelly	**5**	**5**
Dean Stockwell	**5**	**5**
Jeanelle Boyce	**3**	**3**

BUSINESS REVIEW

Director information

The net surplus/(deficit) from ordinary activities in the financial year ended 30 June 2026 amounted to $121,927, compared to $127,714 in the 2025 financial year.

Please note that the Directors have again made the decision to capitalise additional costs of the Vital Online Tool - $28,163 (amortised over 5 years), and Trademarks & Certification Ticks at Cost - $18,142. Had these items been expensed, the surplus would have been adjusted down to an estimated $75,622.

Dividends

There were no dividends or distributions recommended or declared for payment to members during the year that have not been paid or credited to the member throughout the year.

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The Allergen Bureau Ltd.
Directors Report

For the year ended 30 June 2026

Review of Operations

A review of the company's operations during the financial year, and the results of those operations, is as follows:

- The company'soperations during the year performed as expected in the opinionof the Directors.

OTHER ITEMS

Member's Guarantee

The Company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of $10 each towards meeting any outstandings and obligations of the company. At 30 June 2026 the number of members was 167.

Audit Status

As a Tier 2 NFP organisation we are not required to commission an annual full financial audit, however the Directors have always opted for an annual audit in the interests of good governance and full transparency. The audit report is attached.

Significant Changes in the State of Affairs

No significant changes in the company's state of affairs occurred during the financial year.

After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected, or may significantly affect, the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

Indemnifying Office or Auditor

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

Proceedings on Behalf of the Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

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The Allergen Bureau Ltd.
Directors Report

For the year ended 30 June 2026

Signed in accordance with a resolution of the Directors:



Jasmine Lacis-Lee

President & Director

Date:



Dean Stockwell

Treasurer & Director

Date: 1 October 2026

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The Allergen Bureau Ltd.
Directors Declaration

The Directors of the Company have determined that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the company declare that:

a) In the Directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable; and

b) the attached financial statements and notes thereto are in accordance with the *Corporations Act 2001 and:*

i) Comply with Australian Accounting Standards to the extent described in Note 1 of the financial statements; and

ii) give a true and fair view of the financial position as at 30 June 2026 and performance for the year ended on that date of the Company in accordance with the accounting policy described in Note 1 of the financial statements.

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

On behalf of the directors



Jasmine Lacis-Lee
President & Director
Date:



Dean Stockwell
Treasurer & Director
Date: 1 October 2026

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The Allergen Bureau Ltd.
Profit and Loss

For the year ended 30 June 2026

	Note	2026 $	2025 $
Income			
Advertising		3,080	2,940
Miscellaneous fees/income		18,000	-
Membership Income		504,093	449,191
VITAL Training Income		39,499	21,865
VITAL Online Subscriptions		285,704	197,423
Conference income		-	48,092
Total Income		**850,377**	**719,511**
Expenses			
Accountancy fees		4,765	18,370
AGM Expenses		2,189	6,401
Amortisation		31,471	27,067
Audit & review of Financial Reports		4,000	2,000
Bank charges		4,788	5,695
Board meeting travel and costs		7,420	2,607
Communications & Promotion		148,172	86,850
Conferences & Workshops		-	41,290
Consulting: Scientific & Technical Programs		149,317	101,030
CRM - Set up & implementation		74,938	22,126
Expensed equipment		4,295	-
Filing fees		254	840
Insurance		14,498	12,210
IT Support		14,456	4,283
Legal costs		1,500	17,680
Office expenses		1,621	797
Provision for employee leave		(159)	3,248
Stakeholder Communication		1,810	-
Subscriptions		16,700	16,527
Superannuation contributions		20,692	17,496
Telephone		1,694	2,146
Travelling expenses		5,237	2,505
VITAL Online services and support		34,762	49,695
Wages		178,009	157,207
Websites Costs & consulting fees		32,817	23,076
Total Expenses		**755,245**	**621,147**
EBIT		**95,132**	**98,364**

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The Allergen Bureau Ltd.
Profit and Loss

For the year ended 30 June 2026

	Note	2026 $	2025 $
Interest			
Interest Income	2	26,795	29,349
Total Interest		**26,795**	**29,349**
Surplus		**121,927**	**127,714**

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The Allergen Bureau Ltd.
Appropriation Statement

For the year ended 30 June 2026

	2026	2025
	$	$
Surplus available for Appropriation	**121,927**	**127,714**
Opening Balance at the Beginning of the Year	970,465	842,751
Total available for Appropriation	**1,092,391**	**970,465**
Retained Earnings at the End of the Year	**1,092,391**	**970,465**

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The Allergen Bureau Ltd.
Balance Sheet

As at 30 June 2026

	Note	2026 $	2025 $
Assets			
Current Assets			
Cash and Cash Equivalents	3	1,169,885	1,124,893
Trade and Other Receivables	4	91,993	1,066
Other Current Assets	5	47,821	20,950
Total Current Assets		**1,309,699**	**1,146,910**
Non Current Assets			
Intangibles	6	216,027	201,194
Total Non Current Assets		**216,027**	**201,194**
Total Assets		**1,525,726**	**1,348,103**
Liabilities			
Current Liabilities			
Trade and Other Payables	7	82,882	65,601
Accrued and Deferred Items			
Revenue Received in advance - Membership fees		355,315	316,900
Total Accrued and Deferred Items		**355,315**	**316,900**
Total Current Liabilities		**438,197**	**382,501**
Total Liabilities		**438,197**	**382,501**
Net Assets		**1,087,529**	**965,603**
Equity			
Reserves	8	(4,862)	(4,862)
Retained Earnings		1,092,391	970,465
Total Equity		**1,087,529**	**965,603**

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The Allergen Bureau Ltd.
Cash Flow Statement

For the year ended 30 June 2026

	2026	2025
	$	$
Cash Flows from Operating Activities		
Cash Receipts from Customers	757,763	721,508
Cash Paid to Suppliers and Employees	(697,862)	(616,579)
Net Cash from Operating Activities	**59,902**	**104,929**
Cash Flows from Investing Activities		
Acquisition of Intangibles	(14,833)	140
Payments for Other Assets	(26,871)	27,273
Interest Received	26,795	29,349
Net Cash (used in)/from Investing Activities	**(14,910)**	**56,762**
Net Increase in Cash and Cash Equivalents	**44,992**	**161,691**
Cash and Cash Equivalents at the Beginning of the Year	1,124,893	963,203
Cash and Cash Equivalents at the End of the Year	**1,169,885**	**1,124,893**

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The Allergen Bureau Ltd.
Statement of Changes in Equity

For the year ended 30 June 2026

	2026	2025
	$	$
Reserves		
Prior Period profit adjustment reserve	(4,862)	(4,862)
Total Reserves	**(4,862)**	**(4,862)**
Retained Earnings		
Opening Balance	970,465	842,751
Comprehensive Income		
Surplus	121,927	127,714
Total Comprehensive Income	**121,927**	**127,714**
Total Retained Earnings	**1,092,391**	**970,465**

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The Allergen Bureau Ltd.
Notes to the Financial Statements

For the year ended 30 June 2026

Financial Reporting Framework

The financial statements are a special purpose report prepared for use by the directors and the members. The directors have determined that the company is not a reporting entity.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non current assets.

Basis of Preparation

The directors have prepared the financial statements on the basis that the not-for-profit Company is a non-reporting entity because there are no users dependant on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of members.

The financial statements have been prepared in accordance with recognition and measurement criteria in the Australian Accounting Standards and the disclosure requirements of AASB 101 Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

The significant accounting policies disclosed below are those which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes

Note 1 Accounting Policies

Income Tax

No provision for income tax has been raised as the Company is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

Revenue Recognition

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

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

All revenue is stated net of the amount of goods and services tax (GST).

Rendering of Services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be measured reliably. In the event income can be reliably measured, the extent to which the service is completed is used as the basis to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably measured, revenue is recognised to the extent of expenses recognised that are recoverable.

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 receivables or payables in the balance sheet.

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The Allergen Bureau Ltd.
Notes to the Financial Statements

For the year ended 30 June 2026

	Note	2026 $	2025 $
Note 2 Interest Income			
Other Corporations		26,795	29,349
Total Interest Income		**26,795**	**29,349**
Note 3 Cash and Cash Equivalents			
Cash at Bank - Cheque Account		3,291	18,093
Cash at Bank - Online Investment Account		722,782	684,592
Term Deposit - ANZ		443,674	422,071
ANZ Online Saver - Rebuild account		138	138
Total Cash and Cash Equivalents		**1,169,885**	**1,124,893**
Note 4 Trade and Other Receivables			
Trade receivables		91,993	-
GST Receivable			
GST on Creditors		-	1,067
Year End GST Owed		-	(1)
Total GST Receivable		**-**	**1,066**
Total Trade and Other Receivables		**91,993**	**1,066**
Note 5 Other Current Assets			
Development costs - FIG Tool		20,950	20,950
Deposits in advance - FAMS2027		26,871	-
Total Other Current Assets		**47,821**	**20,950**
Note 6 Intangibles			
VITAL Online Tool - at Cost			
Original Cost		74,400	74,400
2020/21 Costs		123,000	123,000
2022/23 Costs		6,600	6,600
2023/24 Costs		3,800	3,800
2024/25 Costs		22,800	22,800
2025/26 Costs		28,163	-
Less: Accumulated Amortisation		(134,309)	(102,838)
Total VITAL Online Tool - at Cost		**124,453**	**127,762**
Trademarks & Certification Ticks - at cost		91,574	73,432
Total Intangibles		**216,027**	**201,194**

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The Allergen Bureau Ltd.
Notes to the Financial Statements

For the year ended 30 June 2026

	Note	2026 $	2025 $
Note 7 Trade and Other Payables			
GST Payable			
GST on Debtors		4,819	-
GST on Creditors		(2,003)	-
Total GST Payable		**2,816**	**-**
Payroll Liabilities			
Other creditor - Novated Lease		717	-
Provision for holiday pay		9,821	12,596
Provision for long service leave		10,093	7,478
Total Payroll Liabilities		**20,631**	**20,074**
Trade creditors		59,435	44,906
Sundry creditors		-	621
Total Trade and Other Payables		**82,882**	**65,601**
Note 8 Reserves			
Prior Period profit adjustment reserve		(4,862)	(4,862)
Total Reserves		**(4,862)**	**(4,862)**

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The Allergen Bureau Ltd.
Compilation Report

Findex (Aust) Pty Ltd
ABN 84 006 466 351

To the Directors of The Allergen Bureau Ltd.

We have compiled the accompanying special purpose financial statements of The Allergen Bureau Ltd., which comprise the balance sheet as at 30 June 2026, profit and loss, statement of changes in equity, appropriation statement and cash flow statement for the year then ended, a summary of material accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Directors

The Directors of The Allergen Bureau Ltd. are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information, and for the determination that the significant accounting policies as set out in Note 1 to the financial statements are appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Directors we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the significant accounting policies as set out in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Directors of The Allergen Bureau Ltd. who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

Findex (Aust) Pty Ltd

Date:

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately-owned organisation and/or its subsidiaries.

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