

Qualified Accountant's Certificate

CERTIFICATE BY A QUALIFIED ACCOUNTANT SOPHISTICATED INVESTOR AND WHOLESALE CLIENT

I am a Qualified Accountant as defined in Section 88B of the Corporations Act. I certify:

- (a) that I am a member of the CPA Australia Limited who is entitled to use the post-nominals 'CPA' or 'FCPA' and is subject to and complies with the society's continuing professional education requirements; or
- (b) that I am a member of the Chartered Accountants Australia and New Zealand Limited who is entitled to use the post-nominals 'ACA', 'CA' or 'FCA', and is subject to and complies with the institute's continuing professional education requirements; or
- (c) that I am a member of the Institute of Public Accountants who is entitled to use the post-nominals 'MNIA', 'FNIA', 'PNA' or 'FPNA' and is subject to and complies with the institute's continuing professional education requirements; or
- (d) that I am a member of an eligible foreign professional body (see requirements below).

In accordance with Section 708(8)(c) and Section 761G(7)(c) of the Corporations Act I hereby certify that:

Name of Individual or Company

Whose address is:
(cannot be a PO Box)

- (a) has net assets of at least \$2.5 million; or
- (b) earned gross income for each of the last two (2) financial years of at least \$250,000 a year including the net assets or gross income of any companies controlled by the client. In accordance with Section 50AA of the Corporations Act, a client controls a company where the client has the capacity to determine the outcome of decisions about the company's financial and operating policies

Where I have named more than one Individual or Company I certify that each meets the necessary criteria. I also certify that the following companies or trusts are controlled by the above named Sophisticated Investor(s) and therefore may also be treated as a Sophisticated Investor in accordance with the Corporations Act:

Name of Trusts or Companies

ACCOUNTANT DETAILS

Signature

Address (cannot be a PO Box)

Name of Accountant

Membership Number of Professional Body

Date

Telephone

You will satisfy the criteria for a qualified accountant if you are a member of one of the eligible foreign professional bodies listed below and you:

- have at least three years' practical experience in accounting or auditing, and
- are only providing a certificate for the purpose of s708(8)(c) and 761G(7)(c) to a person who is a resident in the same country (other than Australia) as yourself

Eligible foreign professional bodies are:

- The American Institute of Certified Public Accountants;
- Association of Certified Chartered Accountants (United Kingdom);
- Canadian Institute of Chartered Accountants;
- Institute of Chartered Accountants of New Zealand;
- The Institute of Chartered Accountants in England and Wales;
- The Institute of Chartered Accountants in Ireland; and
- The Institute of Chartered Accountants of Scotland