

Accountant's Certificate

Issued Pursuant to Section 708(8)(c) Corporations Act

Certification

I certify that I am a qualified accountant within the meaning of Section 9 of the Corporations Act.

I certify that:

Title Given Name Surname
of Street
Suburb State Postcode

has:

- (a) net assets of at least \$2.5 million; or
(b) a gross income for each of the last two financial years of at least \$250,000 a year.

Signature of Qualified Accountant

This must be completed.

I have provided this certificate based on an examination of the tax returns and/or the financial records of the above entity provided to me or within my control.

I belong to (Insert name of professional body)

My membership designation from this professional body is (Insert membership designation)

I comply with this body's continuing professional education requirements.

Name of qualified accountant

Signature of qualified accountant

Date DD/MM/YY

Information for Accountants

Qualified Accountant

A "qualified accountant" within the meaning of Section 9 of the Corporations Act means a member of one of the following bodies:

- (a) any member of CPA Australia ("CPAA") who is entitled to use the post-nominals "CPA" or "FCPA", and is subject to and complies with CPAA's continuing professional education requirements;
- (b) any member of The Institute of Chartered Accountants in Australia ("ICAA") who is entitled to use the post-nominals "CA" or "FCA", and is subject to and complies with ICAA's continuing professional education requirements;
- (c) any member of the National Institute of Accountants ("NIA") who is entitled to use the post-nominals "PNA", "FPNA", "MNIA" or "FNIA", and is subject to and complies with the NIA's continuing professional education requirements; and
- (d) any member of an eligible foreign professional body who:
 - (i) has at least 3 years of practical experience in accounting or auditing; and
 - (ii) is providing a certificate for the purposes of paragraph 708(8)(c) or paragraph 761G(7)(c) of the Act to a person who is resident in the same country (being a country other than Australia) as that member.

Meanings and Terms

Meaning of "net assets" and "gross income"

- Neither "net assets" nor "gross income" is defined by the Corporations Act. These terms should be given their natural meaning.

Meaning of financial year

- Financial year is defined by Section 323D of the Corporations Act. However, there is no fixed period specified and generally it will be appropriate to use whatever is the financial year of the entity in respect of which the certificate is given.

Use of the term "entity"

- The use of the term "entity" includes any individuals, companies, trusts, schemes and any other body.