



ACCOUNTANT'S CERTIFICATE

(Section 761G(7)(c) of the *Corporations Act 2001*)

I,

Name of Accountant

of

Address

being a qualified accountant* certify that

Name of the Investor

- has net assets[^] in excess of \$2.5 million, or
- had a gross income[^] in excess of \$250,000 per annum for each of the last two financial years.

Signed

Date

Member Number

CPA - Australian Certified Practicing Accountant

IPA - Institute of Public Accountants

CA - Chartered Accountants Australia

Other

For joint investments, each investor must be separately classified as a wholesale investor and must have a signed separate Wholesale Investor Accountant's Certificate (this form).

[^] The net assets or gross income of the investor include—

- the assets or income of controlled trusts or companies, and/or
 - the assets or income of a person who controls the investor (where the proposed investor is a company or trust).
- When determining the net assets or gross income of a person who controls a corporate or trust investor, the net assets or gross income of any other company or trust controlled by that person may be included. For the purposes of this accountant's certificate, the term "control" is defined in section 50AA of the Corporations Act.

* Qualified accountant means any member of—

- Australian Certified Practicing Accountants (CPA) who is entitled to use the post-nominals "CPA" or "FCPA"
- Chartered Accountants Australia and New Zealand who is entitled to use the post-nominals "CA", "ACA" or "FCA"
- Institute of Public Accountants (IPA) who is entitled to use the post-nominals "AIPA", "MIPA" and "FIPA", or
- Accountants belonging to any of the following foreign bodies who have at least three years experience in accounting or auditing and is providing this certificate to a person who is a resident in the same country:
 - ◆ 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.
 - ◆ The Institute of Chartered Accountants of Scotland.

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