

ACCOUNTANT'S CERTIFICATE THAT CLIENT IS WHOLESALE UNDER SECTION 761G(7) OF THE CORPORATIONS ACT

The following section is only required for Australian Applicants who are investing **less than AUD \$500,000**.

I certify that:

Full Legal Name of Person (Individual or Company)

- has net assets of at least AUD \$2.5 million; or
- a gross income for each of the last 2 financial years of at least AUD \$250,000 per year.

Controlled companies/and or trusts

It is also confirmed for the purposes of the Corporations Act the above named person controls the following companies and trusts:

Full Name of Company/Trust

ABN/ACN/ARBN (if any)

Full Name of Company/Trust

ABN/ACN/ARBN (if any)

Full Name of Company/Trust

ABN/ACN/ARBN (if any)

I confirm that I am a member of one or more of the following professional bodies (tick appropriate box):

- CPA Australia ("CPA" or "FCPA"); or
- Institute of Chartered Accountants in Australia ("CA", "ACA" or "FCA"); or
- The National Institute of Accountants in Australia ("PNA", "FPNA", "FINA" or "MNIA"); or
- Other foreign eligible professional body for the purposes of the Corporations Act (please specify)

and I have at least 3 years practical experience as an accountant or auditor and I am giving this certificate in respect of my country of qualification, not being Australia

- I am subject to and in compliance with the professional body's continuing education requirements.
- I am aware that the Issuer, and any subsidiary of the Issuer may rely on this certificate for such period of time as is permitted by the Corporations Act.
- I confirm that I am independent of the above-named person and/or entities.

Signature of Accountant

Business Address

Name of Accountant

Name of Firm

Date

Guidance Notes of completing the Wholesale Client Certificate:

Certification date is no more than 2-years-old.

In determining the net assets of the person, the net assets of a company or trust controlled by the person may be included in the calculations.

In determining the gross income of the person, the gross income of a company or trust controlled by the person may be included in the calculations.

Refer section 708(8)(d) and section 761G(7). For this purpose "control" has the meaning given to it in section 50AA of the Corporations Act 2001 and, in general, means having the capacity to determine the outcome of decisions about the relevant company's or trust's financial and operating policies.

A list of approved foreign eligible professional bodies is listed by ASIC at:

<http://www.asic.gov.au/asic/asic.nsf/byheadline/Certificates+issued+by+a+qualified+accountant?openDocument>