

## CERTIFICATE BY QUALIFIED ACCOUNTANT

To Pacific Equity Partners Investors Administration Pty Ltd (ACN 161 245 263) (**Licensee**) and PEP Gateway Co-investment Investors Administration Access Pty Limited (ACN 672 637 008) as trustee for Pacific Equity Partners Gateway Co-investment Access Trust (**Trustee**)  
Level 31, 126 Phillip Street, Sydney, NSW 2000

I, (*Insert full name of accountant*) \_\_\_\_\_

of (*Insert address of accountant*) \_\_\_\_\_

have a (*Insert qualification*) \_\_\_\_\_

and am a member of \_\_\_\_\_

(*Insert professional body membership and membership number*)

as a **qualified accountant**\* certify that:

(*Insert full name of investor*) \_\_\_\_\_

of (*Insert address of investor*) \_\_\_\_\_

(the **Investor**) has:

☐ net assets of at least A\$2.5 million; and/or

☐ a gross income for each of the last two financial years of at least A\$250,000 a year, and

I acknowledge that this certificate is issued for the purposes of Chapter 7 of the *Corporations Act 2001* (Cth) (**Corporations Act**) and the Licensee and the Trustee will rely on this certificate.

Dated \_\_\_\_\_

Signed \_\_\_\_\_

Name (print) \_\_\_\_\_

\***Qualified accountant** has the meaning given in section 88B of the Corporations Act. In accordance with section 88B(2) of the Corporations Act, ASIC has declared that the members of the following professional bodies are qualified accountants for the purposes of the Corporations Act:

- (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 Chartered Accountants Australia and New Zealand (formerly The Institute of Chartered Accountants in Australia) (**CAA**) who is entitled to use the post-nominals "CA", "ACA" or "FCA", and is subject to and complies with CAA's continuing professional education requirements;
- (c) any member of the Institute of Public Accountants (**IPA**), who is entitled to use the post-nominals "AIPA", "MIPA" or "FIPA", and is subject to and complies with the IPA's continuing professional education requirements; and
- (d) any member of an **eligible foreign professional body**\* who:
  - (i) has at least three years of practical experience in accounting or auditing; and
  - (ii) is providing a certificate for the purposes of sections 708(8)(c) or 761G(7)(c) of the Corporations Act in relation to the Investor who is resident in the same country (being a country other than Australia) as that member.

\*An **eligible foreign professional body** means each of the following:

- (a) The American Institute of Certified Public Accountants;
- (b) Association of Certified Chartered Accountants (United Kingdom);
- (c) Canadian Institute of Chartered Accountants;

- (d) Institute of Chartered Accountants of New Zealand;
- (e) The Institute of Chartered Accountants in England and Wales;
- (f) The Institute of Chartered Accountants in Ireland; and
- (g) The Institute of Chartered Accountants of Scotland.