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Accountant's Certificate

Insert full name and address of Qualified Accountant

Full Name:

Firm Name:

Address:

Telephone:

Email:

Certificate by Qualified Accountant

I, the Qualified Accountant named above, certify that the following is true and correct:

- (a) I am a Qualified Accountant*;
- (b) this certificate is given at the request of the Applicants described below; and

[Full name Applicant 1]

[Full name Applicant 2 (if joint application)]

(c) please indicate which option below applies by marking the relevant box for each Applicant:

Option 1

Applicant 1	Applicant 2	The Applicant is known to me and for the purposes of paragraph 761G(7)(c) of the Corporations Act, the Applicant, either personally or in conjunction with a company or trust controlled by the Applicant, has (and, in the case of joint Applicants, each Applicant has):
<input type="checkbox"/>	<input type="checkbox"/>	net assets of at least \$2.5 million; or
<input type="checkbox"/>	<input type="checkbox"/>	a gross income for each of the last two financial years of at least \$250,000 a year.

Option 2

Applicant 1	Applicant 2	The Applicant is a company or the trustee of a trust and a person known to me for the purposes of section 761G(7)(c) of the Corporations Act that controls the company or trust has:
<input type="checkbox"/>		net assets of at least \$2.5 million; or
<input type="checkbox"/>		a gross income for each of the last two financial years of at least \$250,000 a year.

Option 3

Applicant 1	Applicant 2	The Applicant (or in the case of joint Applicants, each Applicant) has or controls gross assets of at least \$10 million (including any assets held by an associate or under a trust that the Applicant manages).
<input type="checkbox"/>	<input type="checkbox"/>	

Signed	Date	Qualification
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Qualified Accountant means a member of a professional body that is approved by ASIC in writing for the purposes of the definition. ASIC has indicated that for the purposes of the relevant definition of the Corporations Act it will approve any member of:

- (a) 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 development requirements;
- (b) the Chartered Accountants Australia and New Zealand (formerly The Institute of Chartered Accountants in Australia) who is entitled to use the post nominals 'CA', 'ACA' or 'FCA' and is subject to and complies with Chartered Accountant's continuing professional education requirements; or
- (c) the Institute of Public Accountants (IPA) who is entitled to be use the post nominals 'AIPA', 'MIPA' or 'FIPA' and is subject to and complies with the IPA's continuing professional education requirements; or
- (d) a member of an eligible foreign professional body who has at least three years' practical experience in accounting or auditing and is providing a certificate for the purpose of section 761G(7)(c) Corporations Act to a person who is resident in the same country (being a country other than Australia) as that member.