

## Accountant’s Certificate

### Certificate under section 761G(7)(c) Corporations Act

Re: \_\_\_\_\_ (Investor)

I certify that:

1. I am one of the following:
  - (a) a member of the Australian Society of Certified Practising Accountants (**CPAA**) who is entitled to use the post-nominals "CPA" or "FCPA", and is subject to and complies with the CPAA’s continuing professional development requirements; or
  - (b) a member of the Institute of Chartered Accountants in Australia (**ICAA**) who is entitled to use the post-nominals "CA" or "ACA" or "FCA", and is subject to and complies with the ICAA’s continuing professional education requirements;
  - (c) is a 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;
  - (d) a member of an eligible foreign professional body (The American Institute of Certified Public Accountants, The Association of Certified Chartered Accountants (United Kingdom), The Canadian Institute of Chartered Accountants, The Institute of Chartered Accountants of New Zealand, The Institute of Chartered Accountants in England and Wales, The Institute of Chartered Accountants in Ireland or The Institute of Chartered Accountants of Scotland) who:
    - (i) has at least 3 years of practical experience in accounting or auditing; and
    - (ii) is providing a certificate for the purposes of section 761G(7)(c) of the Corporations Act to a person who is resident in the same country (being a country other than Australia) as that member.
2. In accordance with the requirements of Section 761G(7)(c) of the Corporations Act the Investor has either:
  - (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.

Dated:     /     /

Signed:

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Signature of Accountant

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Name of Accountant

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Address of Accountant