

Qualified Accountant's Certificate – Chapter 7 of the Corporations Act

Details of Client:

Name:
Address:
Contact details:
ACN/ABN (if applicable):

Details of the Qualified Accountant:

Name:
Address:
Contact details:

Date:

I certify that as at the date of this certificate the following is true and correct, in every particular:¹

I am a qualified accountant within the meaning of section 9 of the *Corporations Act 2001* (Cth).² This certificate is given at the request of the Client whose name and address are set out above in relation to the provision of financial products or financial services by Compass Global Holdings Pty Limited and/or its related parties ("**Group**") to the Client.

In accordance with the requirements of section 761G(7)(c) of the Corporations Act:

The Client is a person who has:

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

Or

In accordance with the requirements of section 761G(7)(d) of the Corporations Act:

The Client controls at least A\$10 million (including any amount held by an associate (as the term is defined in the Corporations Act) or under a trust that the Client manages).

Name	Signature
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Notes:

¹ Please tick the applicable box(es).

² For the purposes of the Corporations Act, a "qualified accountant" means a person who:

- (a) is a 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) is a member of The Institute of Chartered Accountants in Australia ("**ICAA**"), who is entitled to use the post-nominals "CA", "ACA" or "FCA", and is subject to and complies with the ICAA's continuing professional education requirements;
- (c) is a member of the Institute of Public Accountants ("**IPA**") (formerly the National Institute of Accountants), who is entitled to use the post-nominals "AIPA", "FIPA" or "MIPA", and is subject to and complies with the IPA's continuing professional education requirements; or
- (d) (i) is a member of the:
 - 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 in Scotland; and

(ii) has at least three years of practical experience in accounting or auditing; and

(iii) is resident in the same country (being a country other than Australia) as the Client or the Controlling Person (where this certificate is given in respect of a Client that is a company or trust controlled by a Controlling Person.)