KATE WEBBER
ACCOUNTS
Accounting + Taxation Agent

TERMS OF ENGAGEMENT

Version 2.0 - effective 2 September 2026

1. Scope of work

- 1.1 We will provide you with professional accounting services in compliance with APES 110 Code of Ethics for Professional Accountants (the Code).
- 1.2 We will provide the scope of work output within the agreed timeframe or within a reasonable period considering the context of the services.
- 1.3 Unless otherwise specified in this TE or letter of engagement, audit and assurance or review are not included in this engagement.

2. Our Obligations

- 2.1 We will perform procedures (guided by the APES suite of standards) required that are directly related to the engagement consistent with our fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, professional behaviour, and identifying, avoiding and dealing with conflicts of interests (Fundamental Principles).
- 2.2 We will seek to understand your requirements and provide you services confidentially and professionally. Any information pertaining to your affairs, whether it be provided by you, or through a Third Party Adviser, will be stored in an appropriate manner to maintain our professional standards and obligations. This confidentiality obligation does not limit our ability to comply with our anti-money laundering and counter-terrorism financing obligations, as set out in clause 8.
- 2.3 We are obliged to consider whether our clients create any threats to compliance with our Fundamental Principles and where we cannot reduce the risk to an acceptable level, we are obliged to cease the TE under the Code (section 320) to decline or cease the client engagement.
- 2.4 We have a duty to act in your best interests, unless this duty is inconsistent with our duty to act in the public interest.

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- 2.5 We are responsible for maintaining records for a period of five years, unless otherwise required by legislation. Records relating to our anti-money laundering and counter-terrorism financing obligations are retained for at least seven years, as required under the AML/CTF Act (see clause 8).
- 2.6 During the course of our engagement, if we identify or suspect that Non-Compliance with Laws or Regulations (NOCLAR) has occurred or may occur, which may have a direct effect on material amounts or disclosures in the financial statements or compliance and may be fundamental to your ability to continue business or to avoid material penalty, we may:
(a) Discuss the matter with the appropriate level of management, those charged with governance or the internal auditor, as appropriate,
(b) Communicate the non-compliance or suspected non-compliance with your external auditor, unless prohibited by law or regulation,
(c) Withdraw from the engagement and the professional relationship where permitted by law or regulation.

3. Your Obligations

- 3.1 You are responsible for full disclosure of all relevant information.
- 3.2 You are responsible for your own record keeping relating to your affairs.
- 3.3 You are responsible for the reliability, accuracy and completeness of the particulars and information provided to us.
- 3.4 You are responsible for retaining paperwork for as long as legally required.

4. Third Party Involvement

- 4.1 We may from time to time engage third party specialist professionals and other public practitioners, where warranted to obtain the advice you need or to assist us to provide our service to you.
- 4.2 We will seek your consent if third party involvement is likely to exceed the agreed price (if applicable).

5. Reimbursements

Our invoices may also include disbursements paid by us. These may include photocopying charges, telephone, travel, stamp duty and fees paid to third parties such

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as couriers, registration fees or fees for other professionals. These may be in addition to the agreed price.

6. Ownership of materials

- 6.1 You own all original materials given to us.
- 6.2 We own all materials produced by us that resulted from our skill and attention to the extent that the materials produced by us incorporate any original materials you give to us.
- 6.3 We may exercise a lien of your documents in our possession in the event of a dispute, which will be handled in accordance with our firm's dispute resolution process.
- 6.4 Subject to the payment of all outstanding professional fees and disbursements owing to us, we will provide you with materials produced by us for you in the event you engage the services of another practitioner and the materials are required by your new practitioner.

7. Professional Indemnity Insurance

We hold professional indemnity insurance of at least the minimum amount required by law.

8. Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF) obligations

- 8.1 We are a reporting entity under the Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth) (AML/CTF Act) for certain services we provide, including company and trust formation and providing a registered office or principal place of business address.
- 8.2 Before we can provide these services, we are required to identify and verify your identity, and the identity of any related parties (including representatives and beneficial owners), in accordance with our AML/CTF program. We may ask you to provide additional information or documents for this purpose, and we may delay, refuse, or cease providing services if this information is not provided.
- 8.3 We may decline to act for you, or cease acting for you, where we reasonably consider that continuing to act would fall outside our risk appetite under our

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AML/CTF program, or would cause us to fail to meet our obligations under the AML/CTF Act.

- 8.4 Where required under the AML/CTF Act, we may be required to report information about you or your transactions to AUSTRAC (the Australian Transaction Reports and Analysis Centre), including suspicious matter reports, threshold transaction reports and cross-border movement reports. We are prohibited by law from disclosing to you, or to any other person, that we have made or are required to make such a report, or its contents ('tipping off').
- 8.5 If we decline to act for you, or cease this engagement, for reasons connected to our AML/CTF obligations, we will give you a genuine reason for doing so that does not disclose any matter we are prohibited from disclosing under clause 8.4.

9. Other

This letter will be effective for future years unless we advise you of its amendment or replacement, or the engagement is terminated.

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