

These terms and conditions (**Terms**) apply in respect to professional services (**Services**) to be performed for the client (**Client** or **you**) identified in the engagement letter or proposal (**Engagement Letter**) by the Moore Australia entity identified in the engagement letter or proposal (**Moore Australia** or **we** or **us**). These Terms will also apply to any subsequent Engagement Letter (including any update schedule which advises any changes to material terms contained in an Engagement Letter for a subsequent income year in which we provide services to you (**Update Schedule**)). These Terms, together with the Engagement Letter and any Update Schedule constitute a contract (**Contract**) between the parties in relation to the Services.

Engaging or continuing to engage Moore Australia to provide the Services will suffice to evidence your acceptance of the Contract. However, for administration purposes, we prefer that the Client Acknowledgement shown at the end of the Engagement Letter be signed, dated and returned to the relevant Moore Australia office either electronically or by post. However, if you do not return the Client Acknowledgment but you continue to provide instructions to us, then you will be deemed to have accepted the Contract in relation to the provision of the Services.

1 Services

Moore Australia will provide the Services described in the Engagement Letter.

1.1 Timescale

Moore Australia will endeavour to carry out our obligations in accordance with the timescales set out in the Engagement Letter (if any). However, any dates contained in the Engagement Letter are indicative dates intended for planning and estimating purposes only and are not contractually binding. Any estimates of time for completion of the Services are given on the assumption that Moore Australia receives co-operation, diligence and commitment from you or your designated representatives (including employees, contractors and consultants) who are required to provide us with accurate and complete information in a timely manner as requested by us from time to time in relation to the provision of the Services. For the avoidance of any doubt, Moore Australia will not be liable for any failure or delay in performing the Services if that failure or delay arises from anything beyond Moore Australia's reasonable control, including the untimely provision of information or the provision of incomplete or incorrect information by you or your designated representatives.

1.2 Changes to Services

Either of the parties may request changes in writing to the scope of Services as set out in the Engagement Letter. Both parties agree to work together to enable both parties to assess the impact of any requested changes on the cost, timing and any other aspect of the Services. If you instruct us to

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proceed with any Services outside the scope set out in the Engagement Letter, you will be charged for those Services on a time and materials basis at our then-current rates.

1.3 Moore Australia Engagement Team

Where specific Moore Australia partners, directors, employees or consultants (**Moore Australia Personnel**) are named in the Engagement Letter, then we will use reasonable efforts to ensure that these people are available to provide the Services. Moore Australia Personnel have been allocated to your Engagement based upon Moore Australia's assessment of the levels of experience, skills and responsibility required to perform the Services.

2 Information, Access and Cooperation

You agree to provide in a timely fashion all information, documents and access reasonably required to enable us to provide the Services. Such documents, information and access, may include, without limitation, files, records, accounts, data, access to your information technology systems and management and other staff or third-party service providers where relevant. Unless otherwise stated in the Engagement Letter or directly requested by you in a written communication at a later time, we will not independently verify the accuracy of such information and documents, and we will not be liable for any loss or damage (including direct or indirect and consequential loss) arising from any inaccuracy or other defect in any information or documents supplied by you. You agree to promptly notify Moore Australia if, after providing information to us, you become aware that the information contains untrue, inaccurate or misleading content.

3 Fees and Payment

3.1 How fees will be calculated

Moore Australia fees are generally calculated on the basis of time spent on the assignment by our Moore Australia Personnel in accordance with hourly rates current at the time the Services are performed. Any total quantum of fees indicated in the Engagement Letter for time based billing matters are indicative estimates only based upon the preliminary information provided by you and our experience with similar Services, and we reserve the right to render tax invoices for the actual time spent on your assignment by Moore Australia Personnel. Moore Australia also provide Services on a fixed fee or other basis, and if so, your Engagement Letter will specify which Services are to be performed for a fixed fee or will otherwise set out the basis for billing.

3.2 Performance

Moore Australia's performance is dependent on you carrying out your responsibilities as set out in the contract and you providing all information reasonably requested by us in a complete and timely manner. Should this not occur, it may lead to an increase in fees depending upon the extent to which we have to perform more work or reschedule commitments to deliver the Services. Alterations to the scope of Services or delays beyond the control of Moore Australia may also necessitate a reallocation of

Moore Australia Personnel for the Services and a renegotiation of fees with you.

3.3 Expenses

All fees are exclusive of expenses and disbursements unless the Engagement Letter states otherwise. You agree to pay Moore Australia's reasonable travel, accommodation and document handling costs (such as photocopying, scanning and imaging, printing, fax and courier) incurred in connection with the Services. Any special expense arrangements will be as agreed and set out in the Engagement Letter.

3.4 Payment of invoices

Moore Australia's tax invoices will be issued on a monthly basis or as set out in the Engagement Letter in relation to a particular deliverable or completion of a stage of the Services. We reserve the right to issue tax invoices at more or less frequent intervals. All tax invoices will be due for payment in accordance with the payment terms shown in your Engagement Letter. All tax invoices will be rendered with relevant client details and a summary of services performed and the time period over which the Services have been performed.

Detailed time records, however, will not be provided on the tax invoice. If you wish to receive a breakdown of time entries, this may be requested in writing within seven (7) days of the issue of the tax invoice.

Except where you are a consumer as defined in the *Competition and Consumer Act 2010* (Cth) (**CCA**) (**Consumer**), any dispute in relation to time entries or records will not be recognised and acted upon unless notified to us within fourteen (14) days of you receiving details of the time incurred and invoiced.

We retain the right to charge interest on tax invoices which are not paid by the due date. Interest will be compounded daily at a rate of 6% per annum above the prevailing Reserve Bank of Australia official cash rate compounded daily until the amount owing is paid in full. We reserve the right to recover all default costs and enforcement expenses in the event tax invoices are not paid by the due date, and recovery action is necessary.

You agree that Moore Australia will hold a general common law lien over all files, papers and documents relating to the Contract (**Documents**) (including electronic data produced as a result of the Contract) which are in Moore Australia's possession or control as security for all outstanding amounts owed by you to Moore Australia including without limitation unpaid tax invoices, interest, default costs and enforcement expenses (**Outstanding Amounts**) until all Outstanding Amounts are paid in full to Moore Australia.

3.5 GST

Moore Australia's fees and charges referred to in the contract are exclusive of GST unless stated to be GST-free where you are a non-resident, and our Services are provided to you whilst you are overseas or are otherwise not a taxable supply under the GST legislation. Any applicable GST will be added to our professional time and shown in your tax invoice and

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must be paid at the same time that you pay for the GST-exclusive professional time charged in your tax invoice.

4 Term and Termination

4.1 Duration of Contract

This Contract will apply from the date that you sign and return the Client Acknowledgment contained at the end of the Engagement Letter or you commence to provide instructions for us to proceed with the Services (**Commencement Date**).

The Contract will continue until it is terminated in writing by either party or in accordance with the terms set out below.

4.2 Termination

Subject to any statutory provisions that apply to the Services and unless otherwise provided in the Engagement Letter, either party may terminate the Contract at any time by giving 14 days' prior written notice to the other. A party may terminate the Contract immediately if the other party commits a material or persistent breach of its obligations under the Contract (which, in the case of a breach capable of remedy has not been remedied within 7 days of receipt by the party in breach of a notice identifying the breach and requesting its remedy) or if the other party becomes insolvent.

In addition, we may terminate the Contract on reasonable written notice to you if any of the following circumstances occur:

- (a) you fail to pay our account (including any default interest under clause 3.4) within 30 days of the account becoming due; or
- (b) you fail to provide us with adequate instructions and fail to amend your instructions within a reasonable time from our written request for further instructions or clarification; or
- (c) your instructions involve Moore Australia taking action which is contrary to the interests of another existing Moore Australia client or otherwise creates a conflict of interest such that we cannot continue to act for you; or
- (d) we are no longer able to provide all or part of the Services to you because of applicable auditor independence rules, Accounting Standards or other legislation; or
- (e) for any other just cause.

The following clauses survive the termination or expiry of this Contract: clauses 3, 4.2, 5, 6, 8, 10, 12, 14, 15, 17, and 18.

5 Confidentiality

5.1 Disclosure of Confidential Information

Subject to clause 5.2, both parties agree to take reasonable steps to maintain (within their respective organisations or otherwise) the confidentiality of any proprietary or confidential information of the other party. If you wish to provide third parties with copies of Moore Australia's reports, letters, information or advice, you must first obtain written permission from us to disclose the document(s) or information.

We also reserve the right to:

- (a) set the terms upon which those copies are given or used by you or by a third party; or
- (b) require the third party and any employees or contractors of the third party to enter into a standard form deed poll of confidentiality.

5.2 Personal Property Securities Act 2009 (Cth)

Subject to section 275(7) of the *Personal Property Securities Act 2009* (Cth) (**PPSA**), it is hereby agreed that neither party will disclose information of the kind mentioned in section 275(1) of the PPSA to a third party. Please see section 8 of these Terms for further agreed provisions regarding the application of the PPSA to our Services. You can also view section 275(7) and the PPSA more broadly by following this link: http://www.austlii.edu.au/cgi-bin/viewdoc/au/legis/cth/consol_act/ppsa2009356/s275.html

6 Exclusions and limitation of Liability

6.1 Skill and Care

In providing the Services, Moore Australia will use the objective standard of reasonable skill and care required by law referable to the types of Services provided.

6.2 Exclusion of Liability

Under the *Australian Consumer Law* under Schedule 2 of the CCA (**ACL**), if you are a Consumer, you may have certain rights which cannot be excluded, including guarantees as to the acceptable quality and fitness for purpose of goods and services. This Contract (including without limitation this clause 6) does not operate to exclude, restrict or modify, or have the effect of excluding, restricting or modifying, any statutory condition, warranty, guarantee, right or remedy implied by law (including the ACL) and which cannot be excluded, restricted or modified.

6.3 Limitation of Liability

If Moore Australia fails to comply with a statutory guarantee which by law may not be excluded, then to the extent permitted by law, Moore Australia's liability is limited to, in relation to Services:

- (i) re-performance of the Services; or
- (ii) the payment of the actual and direct cost of having the Services re-performed (**Liability Cap**).

To the greatest extent allowed by law, either party will not be responsible to the other party, nor liable to any person, for any loss or damage, including special or consequential damage, including (but not limited to) contract and negligence, which may arise from or in relation to the Contract or the Services.

6.4 Professional Standards Legislation

This clause 6.4 applies only to the extent that clauses 6.2 and 6.3 do not apply. The parties acknowledge that the *Australian Professional Standards Legislation including the Treasury Legislation Amendment (Professional Standards) Act 2004* (Cth) (**Professional Standards Legislation**) may apply in accordance with its terms in relation to

our maximum liability for loss or damage arising from or in relation to the provision of the Services. Please see the Annexure to these Terms for the various State and Territory enabling legislation contained within the Professional Standards Legislation that applies to your local Moore Australia office. Each Moore Australia office is a participant in the current registered limitation of liability scheme under Professional Standards Legislation known as the 'Chartered Accountants Australia and New Zealand' scheme. To the extent permitted by law, if, under any applicable Professional Standards Legislation, our maximum liability for loss or damage arising from or in relation to the services would be:

- (a) a higher amount than the Liability Cap, then the Liability Cap will not apply, and our maximum liability will be calculated in accordance with the Professional Standards Legislation; or
- (b) a lower amount than the Liability Cap, then the Liability Cap will not apply, and our maximum liability will be calculated in accordance with Professional Standards Legislation.

Should you require further information on the application of the Professional Standards Legislation scheme in relation to this contract, please ask us to provide you with information before you sign and return the Client Acknowledgment contained with the Engagement Letter. Alternatively, you can contact the National Office of the Chartered Accountants Australia and New Zealand on 1300 137 322.

7 Indemnity

7.1 Indemnity for Liability to third parties

A party (**Indemnifying Party**) agrees to indemnify the other party (**Indemnified Party**) against all actions, demands, liabilities, proceedings, claims, costs, losses, suits or expenses (including legal fees on a solicitor and own client basis and disbursements) incurred by the Indemnified Party in respect of any third party claim and whether grounded in tort, contract or statute law (**Third Party Claim**) which is related to, arises out of or is in any way associated with:

- (a) death or personal injury arising from the Contract;
- (b) damage to tangible property arising from the Contract; or
- (c) fraud, wilful misconduct or misrepresentation by the Indemnifying Party in the course of the Contract.

However, this indemnity does not apply to the extent any Third Party Claim arises from the Indemnified Party's wrongful, unlawful or negligent acts or omissions.

7.2 Indemnity for Liability in excess of Liability Cap

You agree to indemnify Moore Australia, the Moore Australia Personnel and any other person who may be sought to be made liable in excess of the Liability Cap (or the maximum Liability as determined where clause 6.4 applies), in respect of any actions, demands, liabilities, proceedings, claims, costs, losses, suits or expenses (including legal fees on a

solicitor and own client basis and disbursements) (**Claim**) arising from or connected with the Contract where you, or persons for whom you are vicariously liable, cause or contribute to any of the loss, costs or damages arising under the Claim.

7.3 Indemnity held on trust

We hold the benefit of the indemnity in this clause 7 on trust for Moore Australia and its partners, Moore Australia Personnel, associated entities and contractors.

8 Personal Property Securities Act 2009 (PPSA)

For the purposes of this clause 8, PPSA means:

- (a) the PPSA;
- (b) any regulations made at any time under the PPSA;
- (c) any provision of the PPSA or regulations referred to in (b) above;
- (d) any amendment to any of the above made at any time; or
- (e) any amendment made at any time to any other legislation as a consequence of amendments referred to in (a) to (d) above.

If at any time we determine that this Contract (or any of the transactions contemplated by or under it) creates a 'security interest' (as defined under the PPSA) over any of your personal property granted or deemed to be granted in our favour, then you must promptly, upon our request, do all things necessary (including, without limitation, completing, signing and providing documents, obtaining consents and supplying information) to:

- (a) protect any right, title and/or interest of ours in the relevant personal property under the security interest;
- (b) ensure that any such security interest in favour of Moore Australia;
 - (i) is enforceable and perfected (including, where applicable, by control as well as by registration), maintained and otherwise fully effective; and
 - (ii) ranks as a first priority security interest wherever that is possible;
- (c) enable us to prepare and register a financing statement or a financing change statement; and
- (d) enable us to exercise any of our rights or perform any of our obligations in connection with any such security interest or under the PPSA.

9 Access to working papers

The working papers for the Services, including electronic documents and files, are the property of Moore Australia and constitute confidential information.

We will notify you as soon as practicable (unless restricted by law) where we receive a legally mandatory notice or request for access to our working papers from a third party (for example, the Australian Taxation Office or the Australian Securities & Investments Commission). If legal advice is required as to whether any information or

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documents may be subject to either legal professional privilege or the accountants' privilege concession and may be retained and not provided to the third party, then all costs for such advice will be your responsibility.

As a major accounting firm, we are subject to the Quality Control Review Program conducted by Chartered Accountants Australia and New Zealand and other regulatory bodies such as the Australian Securities & Investments Commission (**ASIC**). By accepting these Terms, you consent to any necessary disclosures in relation to quality assurance programs of our firm. We are also subject to external audit review in connection with our registration in accordance with the relevant quality standard accreditation.

10 Privacy

10.1 Privacy Act 1988 (Cth)

We understand the importance of protecting the privacy of your personal information. In handling personal information, we comply with the *Privacy Act 1988 (Cth)* (**Privacy Act**), as amended from time to time, and with the Australian Privacy Principles.

10.2 Collection, use, disclosure and storage of Personal Information

We collect, use, disclose, store and otherwise handle your personal information in accordance with our Privacy Policy (located at URL: <https://www.moore-australia.com.au/privacy-policy>) a copy of which can be found on our website or otherwise made available to you upon request.

10.3 Access and correction of Personal Information

Our Privacy Policy also details how you may access or seek correction of the personal information we collect and hold about you, or otherwise enquire or complain about our approach to privacy.

11 Authority to Publicise

By accepting these Terms, you consent to Moore Australia referencing your company name and logo in proposals, submissions, tenders and marketing materials as an indication of our experience. Any such disclosure will not, however, disclose any information which is confidential or commercial in confidence and not in the public domain as at the date of the proposal, submission, tender or marketing collateral being prepared and issued.

12 Relationship with other clients

We provide services to other clients, some of whom may be in competition with you or have interests which conflict with your own. We will not disclose to any other Moore Australia client any of your personal information, any confidential information or business-related information that may come into our possession as a result of the Contract. However, our relationship with you, and our provision of the Services to you under the Contract does not and will not prima facie prevent or restrict us from providing services to other clients.

13 Use of software

We may use or develop software, including spreadsheets, databases and other electronic tools (**Tools**) in providing the Services. If we provide these tools to you, you acknowledge that except where these Tools are a specific deliverable under the contract and where ownership passes to you on payment of any fees due to us, they are not your property and we will retain all right, title and interest in and to them, were developed for our purposes and without consideration of any purpose for which you might use them, are made available on an "as is" basis for your use only and must not be distributed to or shared with any third party.

We make no representations or warranties as to the sufficiency or appropriateness of the Tools for any purpose for which you or a third party may use them. Any Tools developed specifically for you will be covered under a separate Engagement Letter.

14 General

14.1 Intellectual Property Rights

All copyright and other intellectual property rights in all materials and tools (including Tools and working papers), data, designs, models, methodologies, analysis frameworks, practices, ideas, concepts and techniques brought to the Engagement or created in the course of the Engagement of Moore Australia shall remain and be irrevocably vested in Moore Australia' ownership and control absolutely.

14.2 Severance

If a provision in these Terms is held by a court to be wholly or partially void, illegal or unenforceable, then that provision or part thereof must, to that extent, be treated as deleted and severed from these Terms. This severance will not affect the validity or enforceability of the remainder of the provisions contained in the contract.

14.3 Variation

These terms may only be varied by written agreement of the parties.

14.4 Non-Solicitation of Personnel

During the Contract, and for six (6) months after it ends, you agree not to solicit for employment or contractual consultancy purposes, whether on a part-time, full time or casual basis or to independently contract the services of, any Moore Australia director, employee or contractor who is involved with performing the Services, without Moore Australia's prior written consent. This prohibition applies to both contracts of service (**employees**) and contracts for services (**contractors**).

If:

- (a) we provide you with our prior written consent;
- (b) you offer an employment or consultancy contract to one of our directors, employees or contractors; and
- (c) the director, employee or contractor accepts your offer,

then you agree to pay a recruitment fee to us, calculated at 30% of the relevant director's or employee's gross annual salary package (including superannuation) or contractor's gross service fees.

14.5 Miscellaneous

Moore Australia will provide the Services as an independent contractor. Nothing in the Contract shall be construed as creating a relationship at law of partnership, joint venture, trust or other relationship between the parties except as independent contracting parties operating under the contract. No party has the right, power or authority to oblige or contractually bind the other in any manner unless expressly agreed in writing.

14.6 Governing Law & Jurisdiction

All aspects of the Services and the Contract are governed by, and construed in accordance with, the laws of the State in which this Engagement Letter is issued and the parties irrevocably submit to the exclusive jurisdiction of the Courts of that State including Federal Courts entitled to consider appeals from those State courts where relevant within that State.

14.7 Dispute Resolution

If there is a dispute relating to the Services or the Contract, the parties will firstly attempt to resolve such dispute in good faith and failing that submit to mediation before having recourse to any other dispute resolution process. Written notice of the dispute must be given to the other party for it to be submitted to mediation before a mediator chosen by the parties or, where the parties cannot agree on the identity or terms of Engagement of a mediator, then as selected by the Australian Commercial Disputes Centre (**ACDC**). The parties will use their best endeavours to settle the dispute promptly. The mediation will be conducted in accordance with the ACDC Mediation Guidelines to the extent that they do not conflict with the provision of this clause.

If the dispute is not resolved within 90 days after notice of the dispute is first made or such further period agreed between Moore Australia and the Client, then the mediation will terminate.

14.8 Electronic Communication

We may communicate with you electronically from time to time, including sending you commercial electronic messages (as that term is defined in the *Spam Act 2003* (Cth)). You consent to us sending commercial electronic messages to you, and you may opt-out at any time if you no longer wish to receive these Commercial Electronic Messages from us. To opt-out of any marketing communications, please select the unsubscribe link contained within our marketing communications.

Moore Australia may communicate with you electronically. Electronically transmitted information cannot be guaranteed to be secure or error or virus-free, and it may be unsafe to use or cause damage to the effectiveness of your software or computer network or systems. Moore Australia will use commercially reasonable procedures to check for the most commonly known viruses before sending

information electronically, but will not be liable to you or any of your associates in respect of any error, virus or omission or loss of confidential information arising from or in connection with the electronic communication of information to you. You may elect, in writing, not to permit Moore Australia to communicate electronically with you.

As part of our client service, we may communicate with you, and with others on your behalf, by email. Email sent without encryption can be intercepted and may be read by a third party. There is also a risk that email may not be delivered or, if delivered, not read by the addressee in good time.

You agree to co-operate with all reasonable requests we may make to implement secure email communication with us. Otherwise, we will use your ordinary personal or business email addresses and your security hierarchy unless we agree otherwise.

14.9 Force Majeure

No party will be liable to the other for any delay or failure to fulfil their obligations under the contract to the extent that such delay or failure arises from causes beyond their control including but not limited to fire, floods, acts of God, terrorist acts, strikes or lockouts, war, riot or any governmental act or regulation. This clause does not apply in relation to any obligation to make payments.

15 Other Firms and entities part of Moore Australia network

15.1 Claims against Moore Australia network

The only firm you can commence a claim against is the Moore Australia firm identified in your Engagement Letter. You will not bring any claim (whether in contract, tort (including negligence) or otherwise) against any other Moore Australia network Firm or its personnel in respect of the Services. The Moore Australia network includes firms which are associated under the Moore Australia banner but are not economically associated or under any common control. Any Partner or employee of another Moore Australia network Firm who deals with you in connection with the Services does so solely on our behalf. This clause does not apply if prohibited by the *Corporations Act 2001* (Cth).

The benefit of clause 15.1 is expressly held by Moore Australia for the benefit of other Moore Australia network Firms and their personnel (together, the **beneficiaries**). You agree that each of the beneficiaries has the right to rely on this clause as if they were parties to this Contract. Each Moore Australia network Firm which agrees to assist in the

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provision of the Services does so in reliance on the protections afforded to it by this clause 15.

16 Health and safety

We are required to comply with the provisions of relevant occupational health and safety legislation (**OHS Laws**) by taking all practical steps to ensure the health and safety of our employees and the Moore Australia Personnel. You acknowledge the OHS Laws place the responsibility for their safety on you when our employees visit your business site or another site which is at law deemed to be under your control.

17 Contract

17.1 Clauses 17.1(a) and 17.1(b) shall not apply to a Consumer under the CCA

(a) These Terms:

- (i) supersede and exclude all prior and other discussions, representations (contractual or otherwise) and arrangements relating to the supply of the Services including, but not limited to, those relating to the performance of the Services or the results that ought to be expected from using the Services; and
- (ii) override any quotes, invoices or other documentation exchanged between the parties whether or not such documents expressly provide that they override these Terms.

(b) Unless Moore Australia otherwise agrees in writing, these Terms are the only terms which shall apply to the services supplied by us. The specific terms of any Engagement Letter and/or Update Schedule issued to advise of material variations from a previous Engagement Letter for subsequent income years that we are engaged to provide Services for will be deemed to be incorporated into and subject to these Terms.

(c) In the event of any inconsistency, the specific terms contained in the Engagement Letter or Update Schedule will override these Terms but only to the extent of that inconsistency. In all other cases, these Terms and the terms of an Engagement Letter or Update Schedule are to be read and construed as forming one contract at law.

18 Successors and Assigns

This Contract binds and ensures for the benefit of the parties and their respective legal representatives, successors and assigns.

Annexure

(clause 6.4 – Professional Standards Legislation)

Victoria	Professional Standards Act 2003; Professional Standards Regulations 2007
New South Wales	Professional Standards Act 1994; Professional Standards Regulation 2014
Australian Capital Territory	Civil Law (Wrongs) Act 2002; Civil Law (Wrongs) Regulation 2003
Queensland	Professional Standards Act 2004; Professional Standards Regulation 2007
South Australia	Professional Standards Act 2004; Professional Standards Regulations 2006
Northern Territory	Professional Standards Act 2004; Professional Standards Regulation 2007
Western Australia	Professional Standards Act 1997; Professional Standards Regulations 1998
Tasmania	Professional Standards Act 2005
Federal	Treasury Legislation Amendment (Professional Standards) Act 2004; Australian Securities and Investments Commission Act 2001; Corporations Act 2001; Competition and Consumer Act 2010