

Porters CA - Terms of Trade

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1. Our Commitment to You

We will perform the Services with due care, competence and diligence. We will act ethically and in accordance with relevant professional codes of conduct at all times during the course of the Engagement.

We will assign staff members possessing the technical skills and knowledge necessary to ensure work quality and value

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to the Engagement. With your agreement, we may also use third parties in performing our services. Regardless, we alone will be responsible to you for the performance of the Services and our other obligations under this Engagement Letter. While we alone are responsible for the performance of the Services, you are solely responsible for the work and fees of any third party engaged by you in connection with the Engagement, even if we introduced that party to you. We will keep you informed of progress during the course of undertaking the Engagement and advise you of any issues that could potentially expand the scope of the Engagement or the time required to complete it.

2. Your Undertaking to Us

You must provide us with all information necessary for dealing with your affairs including information which we reasonably request, in sufficient time to enable our services to be completed before any applicable deadline. We will rely on such information being true, correct and complete and will not audit the information;

You authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

You must keep us informed on a timely basis of changes in your circumstances that may affect our services.

We will not be responsible for delays caused by a lack of information or information not provided in a timely manner. Delays in receiving information may also result in additional fees being charged.

In the course of providing information to Porters CA, you agree to indemnify and release Porters CA from any claims arising from any misstatement or omission in any material, information or representation supplied or approved by you.

3. Who may instruct us

You confirm that you, and any other person you nominate in writing or verbally from time to time, are authorised to give us instructions and information on behalf of all persons we are acting for and to receive our advice and documents on their behalf. Where your staff engage with us we will work on the basis that they have authority to act on your behalf unless you specifically instruct us otherwise.

If we are acting for a business, and we receive conflicting advice, information or instructions from different persons, we may refer the matter to the board of directors, partners or proprietors (as applicable) and act only as requested by them.

4. You and your spouse/partner and related business entities

We will advise you and your spouse/partner on the basis that you are a family unit with shared interests. We may deal with either of you and may discuss with either of you the affairs of the other. If you wish to change these arrangements, please let us know.

5. Know your customer

We may be required to verify your identity for the purposes of the anti-money laundering laws and ATO and Tax Practitioners Board compliance requirements. We may request from you such information as we require for these purposes and make searches of appropriate databases.

6. Qualifications on our services

To the extent our services involve the performance of services established by law, nothing in the engagement letter or these terms reduces our obligations under such law.

You must not act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid.

Our services are limited exclusively to those you have engaged us to perform.

Unless otherwise specified in the engagement letter, our services cannot be relied upon to disclose irregularities and errors, including fraud and other illegal acts, in your affairs. Neither an audit nor a review will be conducted and, accordingly, no assurance will be expressed.

Where our engagement is recurring, we may amend our engagement letter and these terms where we consider it is necessary or appropriate to do so. If you do not accept such amendments, you must notify us promptly in which case you may terminate our engagement in accordance with the details herein and those amendments will not apply prior to such termination.

7. Reliance on advice

Any opinions and advice will be provided in writing and addressed to you. All opinions and advice will be based on the information provided by you and if any information provided is not accurate or correct, our advice or opinion may need to be amended. Our reports, letters, information, opinions and advice should not be disclosed or used for any purpose other than that for which they were prepared, nor should they be reproduced, referred to in any other document or made available to any third party without our prior written consent. The only exceptions to this requirement are others within your organisation, your professional advisors acting in such capacity or as required by law, court order or any regulatory or professional body.

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Before, during or after the engagement, we may supply you with oral, draft or interim advice, reports or presentations, but in such circumstances our written advice or final written report shall take precedence. No reliance should be placed on any oral, draft or interim communications. When you wish to rely on oral advice or an oral presentation, you shall inform us and we will provide documentary confirmation of the advice concerned.

We shall not be under any obligation in any circumstances to update any advice or report, oral or written, for events occurring after the advice or report has been issued in final form.

You undertake that, if anything occurs after information is provided by you to Porters CA, to render such information untrue, unfair or misleading, you will promptly notify Porters CA and, if required by Porters CA, take all necessary steps to correct any announcement, communication or document issued which contains, refers to or is based upon, such information.

Where it is envisaged that reports, letters, information, opinions or advice given by us to you will be provided to or used by a third party we reserve the right to agree with you terms regarding such provision, or to require the third party to enter into a direct relationship with us. Accordingly, neither the Engagement Letter nor any terms we agree with you to allow third parties access to our reports, letters, information or advice are enforceable by a person who is not a party to it, except where expressly provided for in the Engagement Letter. Unless otherwise agreed in writing, we recognise no responsibility whatsoever other than that owed to you as at the date on which our report or other advice is given.

You will not commit us to provide any opinions, certificates or reports to any third party without our prior written consent. Any such consent will be subject to conditions (to be agreed with you and/or the third party) and may include the provision of an indemnity. Where information that is or may be relevant to our work has been provided to someone at Porters CA other than those individuals who are carrying out the work under this Engagement Letter, you accept that knowledge of that information will not automatically be imputed to those individuals.

8. Investment and financial advisory advice

We will not provide you with investment or financial advice regulated under the Corporations Act 2001 (Cth) unless we have expressly agreed to do so in writing, specifying an applicable Australian Financial Services Licence number.

9. Professional obligations

We will comply with the professional and ethical standards of the Accounting Professional and Ethical Standards Board, available at apesb.org.au. This includes APES 110 Code of Ethics for Professional Accountants (including Independence Standards), which among other things contains provisions that apply if we become aware of any actual or potential 'non-compliance with governing laws or regulations' (NOCLAR). Where any such non-compliance poses substantial harm (such as serious adverse consequences to investors, creditors, employees, auditor, group auditor or the public), we may be required to disclose the matter to an appropriate authority.

The Tax Practitioners Board (TPB) maintains a public register of tax and BAS agents for you to access and search the register. The following links from the TPB registry provide the registration details for Porters CA [Practice details](#), Simon Terry [Practitioner details](#) and Jodi Bradley [Practitioner details](#).

We are obliged to advise clients of certain events which may influence your decision to engage us as your tax agent for which we note that there are no current issues about which we are obliged to advise you.

We are also obliged to advise you whether there are any conditions attached to our registration for which we note there are no current conditions attached to our registration.

10. Breach reporting obligations

As registered tax practitioners we must comply with the new breach reporting regime in sections 30-35(4) and 30-40 of the Tax Agent Services Act 2009. If we have reasonable grounds to believe that we—or another registered tax or BAS agent—have committed a significant breach of the Code of Professional Conduct, we must lodge a written notice with the Tax Practitioners Board (TPB) within 30 days of becoming aware of that breach.

A breach is significant when it:

- involves an indictable or dishonest offence;
- is likely to cause material loss or damage to a client or to the tax system;
- reveals systemic weaknesses in compliance with the Code; or
- is a breach type prescribed by regulation.

Section 15 further provides that where a client (that is, you and your related entities) declines to correct a false or misleading statement after we have advised you to do so, we must cease acting and may be required to notify the TPB or ATO. Routine client errors that are promptly rectified are not reportable. Full details are provided here <https://www.tpb.gov.au/code-obligations-when-making-or-preparing-statements>

We will exercise care and due diligence, however this clause does not require us to audit your information; responsibility for the accuracy and completeness of all data you supply remains with you. It is your responsibility to act honestly and

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disclose all relevant information to us.

11. Conflicts of interest

We will inform you if we become aware of any conflict of interest in our relationship with you (including between the various persons this engagement letter covers) or in our relationship with you and another client. Where conflicts are identified which cannot be managed in a way that protects your interests then we will be unable to provide further services to some or all of the persons to whom this engagement applies. If this arises, we will inform you promptly.

We may act for other clients whose interests are not the same as or are adverse to yours, subject to the obligations of conflicts of interest and confidentiality referred to above.

You acknowledge that conflicts of interest will not give rise to claims against us other than in exceptional circumstances.

12. Fees

Our fees will be charged on the basis set out in the engagement letter and have been set based on the level of skill, responsibility, importance and value of the advice, as well as the level of risk.

Our fees, which will be billed as work progresses, are based on the time required by the individuals assigned to the Engagement plus out of pocket expenses reasonably incurred by us when acting for you. Individual hourly rates vary according to the degree of responsibility involved and the experience and skill required.

Our current hourly charge rates are:

Role	Rate per hour (exclusive of GST)
Director	\$385 - \$450
Manager	\$250 - \$360
Accountant	\$100 - \$280
Bookkeeper	\$100 - \$130
Administration	\$110

If we have provided you with an estimate of our fees for any specific work, this is an estimate only and our actual fees may vary.

We may provide a fixed fee for the provision of specific services. If it becomes apparent to us, due to unforeseen circumstances, that a fixed fee is inadequate, we may notify you of a revised figure and seek your agreement to it.

We will bill periodically and our invoices are due for payment within 14 days of issue. Our fees set out in our engagement letter are exclusive of GST which will be added to our invoice where it is chargeable. Any disbursements and expenses we incur in the course of performing our services will be added to our invoices where appropriate.

Unless otherwise agreed to the contrary, our fees do not include the costs of any counsel, or other professionals or third parties engaged with your approval.

13. Payment Terms

Our preference is for our invoices to be paid through our secure online portal. Payment may be made via direct debit (no fees are applied) or credit card (fees may be applied and will be disclosed to you prior to your payment being made).

We will bill periodically and our invoices are due for payment within 14 days of issue. Our fees set out in our engagement letter are exclusive of GST which will be added to our invoice where it is chargeable. Any disbursements and expenses we incur in the course of performing our services will be added to our invoices where appropriate.

Any queries relating to our fee invoice must be raised within 14 days from the date of the fee invoice. We may charge interest on the amount payable under each fee invoice that is not paid within 14 days of the date of the fee invoice. Interest will be calculated on the daily balance which is unpaid from time to time until the date of payment, the rate being the maximum rate charged by our primary bankers on overdrafts in excess of \$100,000. You may be required, at Porters CA's absolute discretion, to pay on a full indemnity basis any, or part of Porters CA's costs and expenses associated with ensuring payment of any debt due by you to Porters CA, including, but not limited to, commission and fees payable to a mercantile collection agency, solicitor, or the like. We intend to exercise these rights only where it is fair and reasonable to do so.

We will direct our fee invoices to the persons or entities to whom this letter is addressed. However, where instructions during the course of our engagement are received from persons or entities other than the persons or entities to whom this letter is addressed and our fee invoices are not paid within the time provided, we may recover payment of our fee invoices from any persons or entities from whom instructions are received on the basis that such instructing persons or entities are jointly and severally liable for the payment of our fees.

If at any time a payment is not made as required, we may suspend all further services until we receive payment or acceptable alternative arrangements are made. Alternatively, while services are suspended, we may stop acting in the matter.

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If we do stop acting because of non-payment of our fee invoices, all our fee invoices up to that date must be paid.

14. Non-solicitation of staff

You will not (without our written consent) employ or directly engage a Porters CA employee or dedicated offshore contractor within 12 months of an engagement ending; if you do, you agree to pay liquidated damages equal to six months of that person's total remuneration.

15. Lien

If permitted by law or professional guidelines, we may exercise a lien over all materials or records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

16. Client monies

We maintain a trust account for dealing with client monies on their behalf. Our preference is to keep this to a minimum. We can only accept money into our trust account on your behalf if you have provided us with a written trust account authority letter which details the authority given to us in relation to that trust money.

17. Confidentiality

"Confidential Information" shall mean any confidential information in any form (including any copies and any document which contains, reflects or is derived from Confidential Information) disclosed by you or us to the other party (whether before or after the date of the Engagement Letter).

Confidential Information does not include any information that: (a) is or subsequently becomes public knowledge (other than as a result of disclosure in breach of these Terms of Trade) or (b) was known by the receiving party on a non-confidential basis prior to disclosure; or (c) becomes available to the receiving party on a non-confidential basis from a person who is not bound by obligations of confidence; or (d) you and we agree in writing is not confidential or may be disclosed.

Each of us shall keep the other's Confidential Information confidential and shall not use such Confidential Information except for the purpose of exercising or performing the relevant rights and obligations under the Engagement and shall not disclose any Confidential Information to a third party, except as expressly permitted by this clause. We may disclose your Confidential Information to persons who supply services in relation to, or connected with, the Engagement, on the understanding that they will treat that information as confidential. You and we may disclose Confidential Information as required or allowed for by law or professional standards, or with your express consent.

Chartered Accountants Australia and New Zealand in Australia exercises a quality control program in respect of its members. In the absence of specific direction from you to the contrary, our files, including the files relating to your Engagement, may be selected at random for external review. The same strict confidentiality requirements apply to these external reviews as apply to us.

We may retain your information during and after our engagement to comply with our legal requirements or as part of our regular IT back-up and archiving practices. We will continue to hold such information confidentially.

We may mention that you are a client for promotional purposes.

18. Collaboration and Joint Venture Partners

In order to provide a professional and comprehensive suite of services to you and a central point of contact for you, Porters CA may work collaboratively with third parties. This may include working with lawyers, tax consultants, financial planners, self-managed superannuation services, insurance brokers, banks, finance brokers, valuers and more. We will seek your authorisation prior to working with a third party and such authorisation may be written, verbal or implied by conduct. Where you have authorised us to provide or share information with those parties you agree that Porters CA is not responsible and will not be held liable for the quality of the work by the third party and that sharing of information with those third parties is authorised by you.

In some instances Porters CA may have arrangements whereby we receive a commission or share of profit from the third party. We currently have joint venture arrangements with each of Knight Financial Advisers Pty Ltd, Simplex Superannuation Services and Vertex Finance (WA) Pty Ltd.

19. Third party responsibilities and use of software and online tools

We may utilise outsourced service providers and cloud computing service providers, including:

- Strategic Group, Australia (headquartered in Newcastle, NSW) to provide a hosted cloud service whereby servers and files are accessed via a remote desktop service in data centres within Australia; and
- TOA Global to provide accounting staff who are dedicated to working solely for Porters CA in accordance with our policies and procedures; and
- Cloud accounting applications and services which may include, but are not limited to Xero, MYOB, Dext,

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ATOmate, Nimbus, Practice Protect, Hubspot, Dropbox, ContentSnare and other AI and automation tools which are commonly used within the accounting industry; and

- other third parties from time to time and as separately notified to you.

To perform the services, we may provide these third parties and software solutions with access to your data to the extent this is required to perform the services.

Our goal and understanding is that your data will be stored in servers physically located in Australia and in accordance with the security practices of the third party service provider and our Privacy Policy. In a world of cloud computing there is a possibility that data or applications may store information in servers located outside of Australia.

20. Use of Artificial Intelligence

We may employ AI-enabled tools (e.g. large-language-model drafting, document search and reconciliation software) including ChatGPT and Microsoft CoPilot to increase the speed and accuracy of our work. AI outputs are reviewed by a qualified practitioner before release, and your information is handled under the same confidentiality, privacy and security safeguards that apply to all client data. You consent to this workflow and use in research, calculation and drafting unless you notify us in writing.

21. Privacy

You must make all necessary notifications and obtain any necessary consents for us to process personal information you provide to us. We collect and use that personal information for the purposes of providing the services described in the engagement letter to you and we will comply with the Privacy Act 1988 (Cth) when processing that personal information. At all times Porters CA is committed to protecting your privacy. Any personal information held by Porters CA for financial, accounting or general mailing purposes will only be used by Porters CA to support your relationship with us, and to ensure you receive the most appropriate range of information and services.

We may collect personal and other information about you in connection with the Engagement and may disclose the information to third parties where we consider it necessary to provide the Services or where we are required to do so by law. We may also obtain a credit report or credit reference from a credit reporting agency in relation to you. We do not presently consider it likely that your personal information will be disclosed overseas.

Your information may be managed or stored using cloud accounting services such as MYOB and Xero and we may store information in offsite servers including data backup and recovery. We outsource our IT support and as part of maintaining a safe and secure IT infrastructure the data on our system may be visible to our service provider. We monitor and review all service arrangements for quality, security and privacy however we can not guarantee the ongoing security of such arrangements.

We have engaged the services of accounting and bookkeeping staff through a company, TOA Global, which provides qualified accounting professionals 100% dedicated to our firm under our direct control, working from modern offices in the Philippines, trained on our systems. The firm operates to extremely high ethical, privacy and security standards. These accountants, whilst part of our business, have limited, audited access to our software and client information, that we monitor so that information is not downloaded offshore. The work they perform is through cloud applications such as Xero and our remote desktop system. In addition to our IT provider we use a specialist provider, Practice Protect, to further enhance our goal of working towards the Accounting Data Security Standards.

Unless you inform us otherwise, by engaging us you consent to the collection and disclosure of personal information on these terms and to us obtaining a credit report on you if we decide it is appropriate to do so. If you do not provide us with the personal information we request, and do not consent to the use of your personal information as described, then we may not be able to provide our services to you.

22. Ownership of materials

We own the copyright and all other intellectual property rights in everything we create in connection with this engagement. Unless we agree otherwise, anything we create in connection with this agreement may be used by you only for the purpose for which you have engaged us.

23. Data breach response

We aim to maintain a safe and secure IT environment however if an “eligible data breach” (Privacy Act 1988, Pt IIIC) occurs, we will investigate, take remedial action and—where required—notify you and the OAIC within 30 days.

24. Limitation of liability

Our liability is limited by a scheme approved under Professional Standards Legislation.

You agree not to bring any claim against any of our principals, partners, directors, shareholders or employees in their personal capacity.

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To the maximum extent permitted by law, we are not liable to you for:

- indirect, special or consequential losses or damages of any kind; or
- liability arising due to the acts or omissions of any other person or circumstances outside our reasonable control, or your breach of these terms.

25. Time limit for claims

Any claim relating to the engagement must be started within two years of the act or omission giving rise to it.

26. Indemnities

You agree to indemnify and hold harmless Porters CA against any and all losses, claims, costs (including legal costs), expenses, actions, demands, damages, liabilities or any other proceedings whatsoever incurred by Porters CA in respect of any claim by a third party arising from or connected to any breach by you of your obligations under this Engagement Letter.

Porters CA shall not be liable for any losses, claims, expenses, actions, demands, damages, liabilities or any other proceedings arising out of reliance on any information provided by you or any of your representatives, which is false, misleading or incomplete. You agree to indemnify and hold harmless Porters CA from any such liabilities we may have to you or any third party as a result of reliance by Porters CA on any information provided by you or any of your representatives which is false, misleading or incomplete.

27. Limitation of third party rights

Our advice and information is for your sole use, and we accept no responsibility to any third party, unless we have expressly agreed in the engagement letter that a specified third party may rely on our work.

28. Email & Portal Communication

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. To the extent permitted under the law, we shall not be responsible to you nor liable to any person for any loss or damage, including special or consequential damage, whether arising in contract or in negligence, which may arise from or in relation to the use of email, including without limitation, any unintended receipt or interception of an email message. Subject to the limitations imposed upon companies by the law, you also agree to indemnify and hold harmless us and our successors and assigns from and against any and all liabilities, damages, losses, costs and expenses (including reasonable legal fees) which may arise from the use of email in our communication with you or the communication we undertake in the course of carrying out your instructions.

Our preference is for approval documentation to be managed via our MYOB Portal which delivers increased security and efficiency.

You agree to co-operate with all reasonable requests we may make to implement secure communication with us.

29. Electronic Execution

Any document you approve through our portal, DocuSign, ATOMate, or by clear email authority is taken to be duly signed and binding on you.

30. Client IT safeguards

You must keep all portal log-ins, passwords and MFA devices secure and tell us straight away if they are compromised; we are not liable for any loss arising from unauthorised access caused by your security failure.

31. Document Retention

You agree that we shall have the right to retain copies of documents relating to the Engagement after the Engagement has ended.

Our document retention policies are in accordance with Australian statutory requirements as follows:

- Corporate records – five years from the date of the last entry.
- Financial records – seven years after the date of the director's report.

Taxation records – five years after the date on which they were prepared or obtained.

Thereafter, unless separate arrangements have been made, we may destroy or erase documents or papers without reference to you.

All documents and records created and/or produced by us during the course of our Engagement (except where provided by law) and documents addressed to us are the property of Porters CA.

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32. Record keeping

All taxpayers have obligations under self-assessment to keep full and proper records in order to facilitate the preparation of accurate returns. The requirements and timeframes may differ depending on your circumstances and the transactions involved. It is your responsibility to understand and manage your record keeping requirements.

33. Complaints Process

You can make a complaint about a tax agent service (including a BAS service) you have received. The Tax Practitioners Board's (TPB) complaints process is available on its website www.tpb.gov.au. A complaint can be made in writing to the TPB via this website or click on this link to access the Tax Practitioners Board Complaints Form [Complaints](#).

34. Termination

Each of us may terminate this agreement by giving not less than 21 days' notice in writing to the other party except where a conflict of interest has arisen, you fail to cooperate with us or we have reason to believe that you have provided us or any other person with misleading or factually inaccurate information, in which case we may terminate this agreement immediately. Termination will not affect any accrued rights.

35. Dispute Resolution

If a dispute arises between you and us in connection with the Engagement, before commencing legal proceedings, all parties will attempt to resolve the dispute in good faith by negotiation. All parties agree to ensure that appropriately senior personnel are available for the purpose of the negotiations.

36. Force Majeure

We will not be liable for any delays or failures in performance or breach of contract due to events or circumstances beyond our reasonable control, including acts of God, war, acts by governments and regulators, acts of terrorism, accident, fire, flood or storm or civil disturbance.

37. Responsibilities for Internal Controls, Fraud and Error

In preparing advice to you in relation to the conduct of a transaction or to support a business decision, we do not warrant or imply (nor should it be construed) that, we will:

- Carry out any form of audit, due diligence or any other form of verification of any of the information supplied to, or relied upon by, us; or
- Review the information in a way which will identify any or all matters that an audit, due diligence or any other form of verification might disclose, unless such verification is a service explicitly stated in the Engagement Letter to be provided by us.

Our role is to assist you in complying with your statutory obligations. We will use reasonable care and diligence in our work for you, however the final responsibility and obligation rests with you.

This engagement scope does not include detection of fraud or errors that may have occurred. You and your staff are responsible for maintaining and monitoring all books of accounts including the maintenance of an adequate accounting and internal control system. You also acknowledge that the reliability, accuracy and completeness of the accounting records are your responsibility and that you have disclosed to us all material and relevant information and you will bring to our attention any misstatement or error that you identify in our work.

38. Governing Law and Jurisdiction

These Terms of Trade and the Engagement Letter of which they form part shall be governed by and interpreted in accordance with the laws of Western Australia.

The courts of that state or territory shall have exclusive jurisdiction to settle any dispute which may arise in connection with the Engagement Letter and/or the Services.

39. Definitions

The following definitions are used in the Engagement Letter and these Terms of Trade: Porters CA is the trading name for a partnership between Porters (Australia) Pty Ltd as trustee for the Porter Family Trust, Porters Financial Pty Ltd as trustee for the Terry Family Trust, Bradley Corp Pty Ltd as trustee for the Bradleys Trust.

References to "you" or "your" are the persons or entities who are our clients for the Engagement.

"Engagement Letter" means the letter and enclosures (including these Terms of Trade) sent to you which set out the basis of our contract with you.

"Engagement" means the Services which we provide pursuant to the Engagement Letter.

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Principals Simon Terry and Jodi Bradley.

“Services” means the professional services delivered to you that are the subject of the Engagement Letter.

“staff member” means a member of Porters CA, consultant employee, director, officer, principal, representative or agent. We (like many other accounting and audit companies) may refer to Simon Terry and Jodi Bradley of Porters CA as “partners”, “principals” or “directors”. However, legally they are not partners in their personal position and do not have joint and several personal liability to you. With the exception of liabilities arising from fraud, all liability to you is the sole responsibility of Porters CA itself. You agree that you will not bring any claim in connection with the Engagement or the Services provided against any staff member involved in the performance of the Services.

40. Interpretation

If any provision of the engagement letter or these terms is void, that provision will be severed and the remainder will continue to apply. If there is any conflict between the engagement letter and these terms, these terms prevail. Porters CA will not be taken to have waived any aspects of this document unless specifically referenced and agreed in writing by Simon Terry or Jodi Bradley.