

These terms and conditions (**Terms**) apply in respect to professional services (**Services**) to be performed for the client identified in the engagement letter or proposal (**Client** or **you** and **Engagement Letter** and **Engagement**) by the Moore Australia entity identified in the Engagement Letter (**Moore Australia** or **we** or **us**) herein collectively referred to as the **parties**. These Terms will also apply to any subsequent engagement letter or proposal (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.

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, where stated. However, unless both parties specifically agree otherwise in writing, 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.

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. We will not be bound to a change in Services effective unless both parties have agreed to the change in writing.

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 Engagement.

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

Terms and Conditions

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 to which we have agreed, 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 Regulatory Compliance and Client Due Diligence

3.1 Our Commitment and Your Co-operation

Moore Australia is required to comply with all applicable laws and regulations, including the Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth) (the Act). We are committed to upholding these obligations. You, the Client, agree to fully co-operate with us and promptly provide all information and documentation required to meet these standards.

3.2 Specific AML/CTF Requirements

Certain services we provide are defined as "designated services" under the Act. If your engagement includes such services, specific and non-negotiable legal obligations are triggered. In this event, you must provide information and supporting documentation to allow us to:

- Identify and verify the identity of you, our Client;
- Identify and verify the identity of any ultimate beneficial owners of the Client; and
- Understand the nature and purpose of our engagement and the source of your funds or wealth.

Our engagement is conditional upon the successful completion of this client due diligence. We may decline to commence, continue, or complete any Services until all information and documentation reasonably required by us for AML/CTF purposes has been provided and satisfactorily verified.

3.3 Ongoing Due Diligence

You acknowledge that we may be required to conduct ongoing client due diligence, monitoring, and periodic verification throughout the term of our engagement. You agree to promptly provide any additional information or documentation reasonably requested by us to enable compliance with our legal and regulatory obligations.

Where permitted by law, we may rely upon information obtained from third-party sources to verify your identity, the identity of beneficial owners, or other matters relevant to our AML/CTF obligations.

3.4 Client's Responsibility and Warranties

You warrant that all information you provide to us is true, accurate, and complete. You have an ongoing obligation to immediately inform us in writing of any changes to this information.

3.5 Consequences of Non-Compliance

If you fail to meet your obligations under this clause, we reserve the right, at our sole discretion and, to the fullest extent permitted by law, without any liability to you for any resulting loss or damage, to:

- (a) Suspend or refuse to provide the relevant Services until our due diligence requirements are met; or
- (b) Terminate this agreement with immediate effect.

3.6 Statutory Reporting Obligations

Moore Australia may be required by law to report suspicious matters, transactions or activities to the Australian Transaction Reports and Analysis Centre ("AUSTRAC") or other government authorities. Where applicable, we may also be required to undertake customer due diligence, verify identity information, and comply with other obligations under anti-money laundering and counter-terrorism financing laws.

These obligations may apply in connection with services we provide to you, including where we provide services that are designated services under applicable legislation. The law may prohibit us from disclosing to you that a report has been made or that an investigation is being conducted (commonly referred to as "tipping off").

You agree that Moore Australia will not be liable to you for any action taken or omitted in good faith to comply with any applicable legal or regulatory obligation, including obligations under anti-money laundering and counter-terrorism financing laws.

3.7 Retention of Information

You acknowledge that we may retain information and documentation obtained for AML/CTF purposes for the period required by applicable law, regulation, and our professional obligations.

4 Fees and Payment

4.1 How fees will be calculated

Moore Australia's 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 engagements, 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.

4.2 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

Terms and Conditions

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 Engagement and a renegotiation of fees with you.

4.3 Expenses

All professional 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) reasonably incurred in connection with the Services. Any special expense arrangements will be as agreed and set out in the Engagement Letter.

4.4 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.

We retain the right to charge interest on tax invoices which are not paid by the due date. Interest will be calculated, compounded daily, at the usual interest rate charged from time to time by our principal banking provider to customers for a commercial overdraft facility. 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 Engagement (**Documents**) (including electronic data produced as a result of the Engagement) 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.

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

5 Term and Termination

5.1 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 Engagement, whichever is the earlier (**Commencement Date**).

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

5.2 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 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 and the law permits termination in the event of insolvency.

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

- (a) you fail to pay our account (including any default interest under clause 4.4) within 30 days of the account becoming due;
- (b) you fail to provide us with adequate instructions;
- (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.

6 Confidentiality

6.1 Disclosure of Confidential Information

Subject to clause 6.2, 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 reports, letters, information or advice, and such documents or information:

- (a) is, or contains, our confidential information;
- (b) is identified as being confidential to us; or
- (c) ought reasonably to be expected to be confidential to us,

you must first obtain written permission from us to disclose the document(s) or information (please

Terms and Conditions

note our copyright as referred to in clause 15.1 herein).

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.

6.2 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 9 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.

7 Exclusions and limitation of Liability

7.1 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.

7.2 Exclusion of Liability

Subject to clause 7.3 and 7.5, this Contract (including, without limitation, this clause 7) does not operate to exclude, restrict or modify, or have the effect of excluding, restricting or modifying:

- (a) the application of any statutory condition, warranty, guarantee, right or remedy implied or imposed by law (including the Australian Consumer Law (**ACL**)) and which cannot be excluded, restricted or modified;
- (b) the exercise of a right conferred by such; or
- (c) Moore Australia's liability thereunder.

7.3 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 cost of having the services re-performed.

7.4 Exclusions from liability

To the extent permitted by law, Moore Australia will not be liable for any loss or damage (including under a warranty or indemnity) suffered by you in arising from:

- (a) any failure or delay in Moore Australia performing the Services if that failure or delay arises from anything beyond Moore Australia's reasonable control, including but not limited to the untimely provision of information or the provision of incomplete or incorrect information by you or your designated representatives;
- (b) a Data Breach (as defined in clause 11.6) to the extent that we have used reasonable commercial endeavours to prevent the Data Breach occurring;

- (c) your decision or failure to implement any recommendation by Moore Australia in relation to the Services;
- (d) use of the Services insofar as used in combination with services or materials not supplied to you by Moore Australia;
- (e) the matters contemplated by clause 15.9; or
- (f) use of the Services in breach of these Terms.

7.5 Professional Standards Legislation

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. Where our liability is not limited by the scheme and our liability arises as contemplated by clause 7.2 then our liability will be limited in accordance with clause 7.3.

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.

8 Indemnity for liability to third parties

You agree to indemnify Moore Australia and its personnel 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 any of them in respect of any third party claim and whether grounded in tort, contract or statute (**Claim**) which is related to, arises out of or is in any way associated with, the Contract including:

- (a) loss of, or damage to, any tangible property to the extent caused by any act or omission of you or your personnel, including through negligence;
- (b) all Claims, arising from or in connection with a Data Breach caused or contributed to by you or your personnel; and
- (c) fraud, criminal offence or wilful misconduct by you or your personnel.

However, this indemnity does not apply to any Claim in respect of any matters to the extent that they have resulted directly from Moore Australia's negligent or wilful acts or omissions.

We hold the benefit of the indemnity in this clause 8 on trust for Moore Australia and its

Terms and Conditions

partners, Moore Australia Personnel, associated entities and contractors.

9 *Personal Property Securities Act 2009* (Cth)

For the purposes of this clause 9, PPSA means the Personal Property Securities Act 2009 (Cth), and any subordinate legislation, as amended from time to time.

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 reasonably required of us (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) allow us to 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 reasonably 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.

10 Access to working papers

The working papers for the Engagement, 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 (**ASIC**)).

Where directed by you to obtain legal advice, or where we reasonably believe that we need to obtain legal advice (and have given you reasonable prior notice of same), with respect to whether any information or documents sought by a third party 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 reasonable costs for such advice will be the client's 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 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.

11 Privacy

11.1 Privacy Act 1988 (Cth)

We understand the importance of protecting the privacy of personal information (as defined in the *Privacy Act 1988 (Cth)* (**Privacy Act**)) (**Personal Information**). The parties will, in performing their respective obligations under this Contract, comply with the Privacy Act, as amended from time to time, and with the Australian Privacy Principles.

11.2 Your obligations

You must ensure that:

- (a) you are entitled to transfer Personal Information (including any Personal Information included in any documentation, information and data) to Moore Australia so that Moore Australia can lawfully use, process and transfer the Personal Information in accordance with this Contract to provide the Services; and
- (b) the relevant third parties have been informed of, and have given their consent to, such use, processing and transfer of the Personal Information as required by the Privacy Act.

11.3 Collection and Use of Personal Information

We collect, use, disclose, store and otherwise handle Personal Information you provide or grant us access to in accordance with our Privacy Policy, a copy of which can be found on our website (<https://www.moore-australia.com.au/privacy-policy>) or otherwise made available to you upon request.

Generally, we collect and use Personal Information for the purposes of providing you with the Services, and any associated accounting, taxation and financial professional services or other lawful and reasonable business uses as set out in our Privacy Policy or permitted by law. A failure to provide Personal Information necessary for performing our Services may affect our ability to assist you or provide you with Services. Generally, the kinds of Personal Information we collect include a relevant individual's name, address, date of birth, place of birth, telephone number, email address, financial information, and details of superannuation arrangements, where relevant and necessary for the provision of the Services to you. Please see our Privacy Policy for further details.

11.4 Disclosure of Personal Information

To provide the Services, we may disclose Personal Information to our business partners and associates and to third parties (including outsourced service providers) engaged to perform administrative or other services. If we disclose Personal Information to third parties, we will use reasonable commercial efforts to ensure that such third parties only use that Personal Information as reasonably required for the purpose of such disclosure and in a manner consistent with applicable laws, for example (where commercially practical) by including suitable privacy and confidentiality clauses in our agreement with a third party to which we disclose your Personal Information. We may also disclose Personal Information if required or otherwise authorised by law.

Terms and Conditions

By accepting these Terms, you consent to us disclosing your Personal Information to our business partners and associates and to third parties (including outsourced service providers) when required by us to complete the Services.

For the avoidance of doubt, Moore Australia is under no obligation to:

- (a) withhold any Personal Information, data, documentation or other records from any regulatory authority with apparent authority to seek delivery or access to such Personal Information, data, documentation or other records; or
- (b) refuse to provide any such regulatory authority such related Personal Information, data, documentation or other records.

11.5 Access and Correction

Our Privacy Policy . contains information about how an individual may access the personal information about the person that is held by Moore Australia, and seek the correction of such information. The Privacy Policy also contains information about how an individual may complain about a breach of the Australian Privacy Principles and we will deal with such a complaint.

You acknowledge that you have read and understood our Privacy Policy and you agree to us collecting, storing, using, correcting, disclosing and otherwise handling your Personal Information for the purposes of providing the Services to you and/or for any other purpose set out in the Privacy Policy or otherwise in accordance with the law.

11.6 Data Breaches

Each party will promptly notify the other party if it becomes aware of an actual Data Breach in relation to Personal Information supplied or collected for the purpose of this Contract as is required to notify the other party under the Privacy Act.

Under these Terms, **Data Breach** means, in respect of any Personal Information, that:

- (a) the Personal Information has been misused, interfered with, corrupted or subject to unauthorised access, modification or disclosure;
- (b) there has been unauthorised access to the system, storage device or computer network in which such Personal Information is stored; and
- (c) the Personal Information, or the storage device or computer system on which such Personal Information is stored, is lost or misplaced.

12 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.

13 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 confidential, personal 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.

14 Use of software

We may use or develop software, including spreadsheets, databases and other electronic tools (**Tools**) in providing the Services. If we provide 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, 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.

15 General

15.1 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.

15.2 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.

15.3 Variation

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

15.4 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;

Terms and Conditions

- (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, except where the position was advertised to the general public in good faith and you did not, directly or indirectly, solicit the employee or contractor, you agree to pay a recruitment fee to us, calculated at 20% of the relevant director's, employee's or contractor's gross annual salary package (including superannuation).

15.5 Independent contractor

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.

15.6 Subcontractors

You agree that Moore Australia may at its discretion subcontract any part of or all of Moore Australia's obligations under the Contract. Except as otherwise set out in the Engagement Letter or any Update Schedule, any subcontracting will not relieve Moore Australia from any of its obligations under the Contract.

15.7 Governing Law & Jurisdiction

All aspects of the Services and the Contract are governed by, and construed in accordance with, the laws of the Australian state or territory (**State**) in which the relevant Moore Australia entity being engaged to provide the Services has its principal place of business, and the parties irrevocably submit to the exclusive jurisdiction of the Courts of that Australian State including Federal Courts entitled to hear matters in that State.

15.8 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, if the parties fail to resolve such dispute within 10 business days of the dispute arising, the parties will submit to mediation in the Australian State in which the relevant Moore Australia entity being engaged to provide the Services has its principal place of business, 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 Disputes Centre (**ADC**). The parties will use their best endeavours to settle the dispute promptly. The mediation will be conducted in accordance with the ADC Guidelines for Commercial Mediation to the extent that they do not conflict with the provision of this clause.

This clause will not prevent either party seeking urgent interlocutory relief from a relevant court.

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.

15.9 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.

To the greatest extent allowed by law, we shall not be responsible to you nor liable to any person for any loss or damage, including special or consequential damage, whether in contract, tort (including negligence) or otherwise, which may arise from or in relation to the use of email, including without limitation, any unintended receipt of interception of an email message. Subject to the limitations imposed by 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 on a solicitor-own client basis) 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.

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.

15.10 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 reasonable control including but not limited to fire, floods, acts of God, terrorist acts, strikes or lockouts, war, riot or any governmental act or regulation.

15.11 Use of Technology and Artificial Intelligence

In providing the Services, we may utilise a range of technologies, including cloud-based platforms,

Terms and Conditions

software applications, data processing services and artificial intelligence tools and technologies ("AI Tools"), which may be provided by third-party service providers.

The use of such technologies and service providers may involve the processing, transmission, or storage of information, including outside Australia. By engaging us, you acknowledge and agree that information may be processed, transmitted, or stored using such technologies and services, unless otherwise agreed in writing. We will take reasonable steps, consistent with our professional obligations, to select service providers that maintain appropriate security, privacy, and data protection measures.

Moore Australia may use AI Tools to assist in the provision of the Services, including for research, analysis, drafting, document review and administrative functions. Any use of AI Tools will be subject to our professional obligations, including obligations relating to confidentiality, privacy and professional competence. Where reasonably practicable, we will utilise AI Tools and service providers that are configured to protect confidential information and restrict its use for the training of publicly available artificial intelligence models. Moore Australia will exercise appropriate professional skill and judgment in its use of AI Tools and in considering any outputs generated through such tools in connection with the Services.

Notwithstanding our use of technology or AI Tools, Moore Australia retains responsibility for the Services provided to you. AI Tools are used solely as an aid to service delivery and do not replace the professional skill, judgment and expertise applied by our personnel. We use or take into account outputs generated through AI Tools where we consider it appropriate to do so, subject to such review and verification procedures as we determine are reasonable in the circumstances.

Where an engagement is subject to statutory, regulatory, policy or contractual requirements relating to data sovereignty, information security, offshore processing, transmission or storage, or the use of technologies, including AI Tools, you should notify us in writing before the commencement of the Services. Upon becoming aware of any such requirements, whether through notification by you or otherwise, we will work with you in good faith to determine whether the Services can be provided in compliance with those requirements and to agree any necessary restrictions or alternative arrangements regarding the technologies used in the delivery of the Services. Any such restrictions or alternative arrangements may affect the scope, timing, fees or our ability to provide some or all of the Services.

16 Other firms and entities part of Moore Australia network

16.1 Claims against Moore Australia network

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 only firm you can commence a claim against is the Moore Australia firm identified in your Engagement Letter.

The benefit of clause 16.1 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 provision of the Services does so in reliance on the protections afforded to it by this clause 16.

17 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.

18 Contract

- (a) Except to the extent otherwise provided in the Engagement Letter, these Terms:
 - (i) supersede and exclude all prior and other discussions 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 in anticipation of the subject matter of the Contract, 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. 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.

19 Successors and Assigns

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

Annexure

(clause 7.5– Professional Standards Legislation)

Victoria	<i>Professional Standards Act 2003; Professional Standards Regulations 2017</i>
New South Wales	<i>Professional Standards Act 1994; Professional Standards Regulation 2024</i>
Australian Capital Territory	<i>Civil Law (Wrongs) Act 2002; Civil Law (Wrongs) Regulation 2003</i>
Queensland	<i>Professional Standards Act 2004; Professional Standards Regulation 2017</i>
South Australia	<i>Professional Standards Act 2004; Professional Standards Regulations 2021</i>
Northern Territory	<i>Professional Standards Act 2004; Professional Standards Regulation 2007</i>
Western Australia	<i>Professional Standards Act 1997; Professional Standards Regulations 1998</i>
Tasmania	<i>Professional Standards Act 2005</i>
Federal	<i>Treasury Legislation Amendment (Professional Standards) Act 2004; Australian Securities and Investments Commission Act 2001; Corporations Act 2001; Competition and Consumer Act 2010</i>