

Sample certificate that a qualified accountant could issue to certify that a person or entity is a 'sophisticated' or 'wholesale investor' under chapters 6D or 7 of the Corporations Act 2001 respectively. This sample prepared by the Australian Securities & Investments Commission in March 2006.

References: ASIC Class Order [CO 01/1256] and Policy Statement 154

SAMPLE ONLY

Certificate by a qualified accountant Chapters [6D or 7] of the Corporations Act 2001

Has this certificate been issued under Chapter 6D or 7?

Is the correct chapter inserted for the type of product being offered?

[Name of person or entity]

.....

[Address of person or entity]

.....

.....

.....

I certify that the [person or entity] whose details are set out above:

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

Is this certificate from a 'qualified accountant'?

Has the accountant indicated that: they belong to a professional body; have the approved membership designation; and meets that body's professional education requirements as listed in ASIC Class Order [CO 01/1256]?

I belong to [name of my professional body]

My membership designation from this professional body is

I comply with this body's continuing professional education requirements.

Is certificate current?

Issuer to check if this date is less than 2 years before when the products are being offered

Signature of accountant.....

Date certificate issue

(The following information might be included in the accountant's letterhead instead of here)

[Name of accountant]

[Address of accountant]

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