

Version 11: 1 January 2025

These terms and conditions apply in respect of the Services you have engaged Numerex ("us") to provide under the attached Client Services Agreement (or Proposal) (CSA) ("Services"). These Terms and Conditions and the Client Services Agreement (or Proposal) form the basis of the Contract between you and Numerex ("Contract").

1. Performance of the Services

- 1.1. The scope of the Services is limited to the work specified in the Client Services Agreement (or Proposal). Either you or Numerex may request changes to the Services.
- 1.2. We will use reasonable commercial efforts to provide the Services in an efficient and timely manner using all reasonable skill and expertise.
- 1.3. The Services are not legal Services and do not constitute legal advice.
- 1.4. Dates in any timetable set out in the Client Services Agreement (or Proposal) or otherwise advised are intended for planning purposes and estimating purposes only and are not Contractually binding.
- 1.5. The Services will be provided solely for your benefit and use. We accept no liability or responsibility to any third party in respect of the Services.
- 1.6. While providing the Services, we may provide oral comments or draft reports, presentations, letters, schedules and other documents may be subject to further work, revision and other factors. The final results of our work will be set out in its final report or advice.
- 1.7. We will not audit or independently verify the accounting records or information that you have provided in connection with the Services unless we are specifically engaged in doing so.
- 1.8. Our work will be based on documents and information provided to us or obtained by us in connection with the Services. We will not verify the accuracy and completeness of such documentation or information unless specifically engaged to do so, or to the extent necessary perform an assurance engagement.
- 1.9. Our advice is accurate as at the time it is provided, but subject to the accuracy of documents and information provided to us. We accept no responsibility to inform you of changes in the law or interpretations affecting advice previously given by us.
- 1.10. We often have to rely on external information or public records to carry out your instructions. We will use due care and skill when using external information or public records for accuracy or completeness. In circumstances where it would be unreasonable for us to verify the accuracy or completeness of external information or public records, we do not accept responsibility and will not be liable for any direct or indirect damage or loss caused by errors or omissions.
- 1.11. Some of the matters on which we may be asked to advise you may have tax implications for other entities, directors, employees or any other parties. As our advice is intended for you only, we will not bear any liability to other entities, directors, employees or any other parties in respect of those

tax implications. To the extent you disclose our work on such matters to other entities, directors, employees or any other parties, you must ensure they are advised that our work cannot be relied upon other than for the purpose, and the recipient for whom it was intended. You indemnify us to the extent caused or contributed to by you, from and against any loss or damage suffered or incurred by us arising out of or in connection with any action or claim by any such entities, directors, employees or other parties in this respect.

1.12. In the context of Taxation Services requested:

- a) We will advise you of your rights, obligations and options available under the Taxation Law. We also advise you of your rights or options available under Taxation Law with respect to seeking a private ruling and the lodging of objections and appeals against adverse positions adopted by the Revenue Authorities; and
- b) We will advise you on the application of the Taxation Law, including any possible penalties and other legal tax consequences, so as to allow you to make an informed decision of the course of action to be taken.

2. Your obligations

- 2.1. The timely completion of the Services requires your cooperation in the provision of information, documents and resources relevant to the Services. Estimates of time for completion of the Services are given on the assumption that we receive this cooperation. We may, after consultation and agreement with you, charge additional fees and expenses which result from delays in providing this cooperation.
- 2.2. You agree to:
 - a) Provide all information, documents and resources ("Materials") that we reasonably require to enable us to provide the Services including arranging access to third parties, your premises and systems, and providing reasonable work facilities for us (where applicable);
 - b) Ensure that appropriate back up, security and virus checking procedures are in place for any computer facilities you provide;
 - c) Make senior staff available for consultation on request;
 - d) Make decisions promptly to facilitate the performance of the Services;
 - e) Bring to our attention any changes in the Materials provided to it as originally presented and ensure that Materials supplied by you or on your behalf, to the best of your knowledge and belief, is not false or misleading and does not omit material particulars.
- 2.3. You acknowledge that information relating to you, or that you make available and known to our Principals/Partners of staff who are not engaged in performing the Services, shall not be deemed to have been made available to the individuals within Numerex who are engaged in the provision of the Services.

- 2.4. Except as required by law, you must not provide any documentation or deliverables in respect of the Services to any third party (including without limitations, the filing of information containing or referring to any of our reports with regulators or the inclusion of our reports in any public document) without our written consent.

- 2.5. We advise and you acknowledge that:

- a) You are responsible for the accuracy and completeness of the particulars and information (including the Materials) provided by you
- b) Any advice given to you is only an opinion based on the actual knowledge of your particular circumstances of individuals within Numerex who are engaged in the provision of Services; and
- c) A taxpayer (you) has obligations under self-assessment to keep full and proper records in order to facilitate the preparation of accurate returns.

3. Income tax returns

- 3.1. All income tax returns are subject to examination by the Australian Taxation Office (ATO). You may be requested to produce documents, records or other evidence to substantiate items shown on the income tax return.
- 3.2. The preparation of your income tax return does not constitute a prudential tax audit and cannot be relied upon as such. The onus is on you, the taxpayer, to self-assess and there are substantial penalties for incorrect returns. You should carefully review the income tax return to ensure that items shown are accurately stated so that amendments can be made for any incorrect matters.

4. Confidentiality

- 4.1. In this Contract, "confidential information" means all non-public information or documents which either party receives or produces in connection with the Services (including our working papers, the Client Services Agreement (or Proposal) and our business processes and methodologies) but does not include any information which is:
- a) Or becomes generally available to the public other than as a result of a breach of this clause;
 - b) Known to the other party prior to us commencing the Services;
 - c) Received from a third party who owes no obligation of confidence in respect of the information; or
 - d) Developed by either party independently of the Services to which this contract relates
- 4.2. Subject to clause 4.4 neither you nor Numerex may disclose confidential information about or belonging to the other, without the others' consent.
- 4.3. Either party may disclose confidential information:
- a) to its insurers or legal advisors, provided that such persons agree or are otherwise required to ensure that the confidential information remains confidential;
 - b) to the extent required to do so by law; or
 - c) to the extent required for the proper performance of the Services.

- 4.4. Provided we do not disclose any confidential information, we may cite the performance of the Services to clients as an indication of our experience.

- 4.5. You must not use our trademarks (e.g. our logo) on any website or in any public statement, including filing all or part of a report with a regulator or including all or part of a report in any public document, without obtaining our prior written consent.

5. Privacy of personal information

- 5.1. You acknowledge and agree that we may collect, hold, use and disclose personal information (as defined in the Privacy Act 1998(Cth) (Privacy Act) for the purposes outlined in our Privacy Policy (available on request or on our website), and only if such disclosure will not infringe protections afforded by the Privacy Act. If personal information is disclosed to us in connection with us providing the Services, it will be treated in accordance with the Privacy Act and the terms of our Privacy Policy.
- 5.2. If the performance of the Services requires a third party to this Contract to supply personal information to us on your request, you must ensure that the third party has satisfied the requirements of the Privacy Act and is permitted by the Privacy Act to disclose such personal information to us.
- 5.3. If the Services require us to collect personal information from a third party, you must do and be responsible for all things necessary (including obtaining appropriate consents from and providing privacy notices to any third party) for us to collect such personal information.
- 5.4. You agree to comply with the Privacy Act when providing us with information and you:
- a) Must tell us if our use of any of the Materials provided by you (for the purpose of providing you with the Services) is likely to infringe the privacy rights of a third party
 - b) Warrant that any use of the Materials by us (for which you have not informed us in accordance with clause 5.4(a)) will not infringe the privacy rights of any third party.

6. Intellectual property

- 6.1. Intellectual property rights in all documentation, systems, Materials, methodologies and processes owned by us or created in the course of us performing the Services shall remain and be vested with us. We may, in future engagements with other clients, use techniques, methodologies, ideas, concepts, information and general knowhow gained in the course of performing the Services provided such use does not involve the unauthorised disclosure of your confidential information.
- 6.2. 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 they are not your property, were developed for our purposes and without consideration of any purposes 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. To the full extent permitted by law, 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.

- 6.3. You grant us a non-exclusive, royalty free, worldwide license (including a right to sublicense) to use, copy, distribute, make derivative works and communicate the Materials to the extent necessary to enable us to provide the Services to you and for the purpose of performing our obligations under this Contract.

- 6.4. You:

- a) Must tell us if our use of any of the Materials provided by you (for the purpose of providing you the Services) is likely to infringe the intellectual property rights of a third party
- b) Warrant that any use of the Materials by us (for which you have not informed us in accordance with clause 6.4(a)) will not infringe the intellectual property rights of any third party.

7. Documents

- 7.1. We will retain personal information and documents in accordance with any laws regarding destruction, de-identification and retention, after which we will destroy or de-identify your personal information and documents. You may instruct us in writing at any time to deliver to you (or to a nominee) the original or electronic copy of any documents (as the case may be). We will deal with any such request in accordance with our Privacy Policy.
- 7.2. You must immediately advise us if you become aware that any document is, or is reasonably likely to be, required as evidence in a legal proceeding, so that the document can be delivered to you for your safekeeping.
- 7.3. If we are provided with custody of any documents by you or on your behalf, including share registers or constitution documents, those documents will be retained during the course of the Contract (unless their earlier return is requested) at the end of which the file and documents will be returned to you unless separate arrangements have been made.
- 7.4. We reserve the right to exercise a lien over any documents and files belonging to you which may be in our possession until such time as payment is made.

8. Electronic communications

- 8.1. We may communicate with you electronically from time to time, including sending you commercial electronic messages (as defined in the SPAM Act 2003 (Cth)) and by agreeing to this Contract you consent to such communications.
- 8.2. Whilst either party may take steps to ensure reasonable security measures are in place, each party acknowledges that electronically transmitted information cannot be guaranteed to be secure or virus or error free and consequently such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. Except where it is caused by a party's gross negligence, willful misconduct, or fraud that party will not be liable to the other in respect of any error, omission or loss of confidentiality arising from or in connection with the electronic communication of information to the other. If you do not accept these risks, you should

notify us in writing that you do not want us to communicate electronically with you.

9. Limitation of liability

- 9.1. Subject to clauses 9.2 and 9.4, neither party (including our Principals/Partners, directors, and employees) shall be liable for loss or damage arising out of or in connection with the Services, whether arising from breach of Contract, tort (including, without limitation, negligence), breach of statutory duty or otherwise, is limited to an amount equal to ten times the fees payable by you for the Services ("Liability Cap").
- 9.2. However, the Liability Cap does not apply to the extent prohibited by the Corporations Act 2001 (Cth) ("Corporations Act") or any other law.
- 9.3. The parties acknowledge that the Australian professional standards legislation, including the Treasury Legislation Amendment (Professional Standards) Act 2004 (Cth), ("The Australian Professional Standards Legislation") may apply in accordance with its terms in relation to our liability for loss or damage arising out of or in connection with the Services.
- 9.4. To the extent permitted by law, if any applicable Australian Professional Standards Legislation applies, then the Liability Cap will not apply and our maximum liability for loss or damage arising out of or in connection with the Services will be calculated in accordance with the Australian Professional Standards Legislation
- 9.5. To the extent permitted by law, neither party shall be liable to the other for loss of profits, loss of revenue, loss of opportunity, business interruption, loss of data, failure to realise anticipated savings or benefits, and for any other indirect or consequential loss or damage (whether or not we knew or had been advised of the possibility of such loss or damage) including, without limitation, costs and expenses, arising in any way out of or in connection with the Services. This clause does not apply to any audit engagement undertaken in accordance with the Corporations Act.
- 9.6. If either party makes any claim against the other for loss arising out of or in connection with the Services or this Contract, liability for the loss and any amount recoverable will be apportioned having regard to the respective responsibility for the loss.
- 9.7. Except for any external audit engagement, to the extent permitted by the Corporations Act:
 - a) you will indemnify and hold harmless Numerex and our respective Principals/Partners, directors and employees from and against all liabilities, losses, claims, costs, damages or expenses that may result from any actions, claims or asserted rights of action by third parties (including, without limitation, those based on negligence) to the extent caused or contributed to by your breach of this Contract, and you will indemnify or reimburse us (at our election) for all costs and expenses (including legal fees on a solicitor/client basis) incurred by us in connection with any such action, claim or asserted right of action.
 - b) subject to the provisions of this Contract, we will indemnify and hold you harmless from and

- against all liabilities, losses, claims, costs, damages or expenses that may result from any actions, claims or asserted rights of action by third parties (including, without limitation, those based on negligence) to the extent caused or contributed to by our breach of this Contract and we will indemnify or reimburse you (at your election) for all costs and expenses (including legal fees on a solicitor/client basis) incurred by you in connection with any such action, claim or asserted right of action.
- 9.8. Subject to clause 9.9, we have not made any, and to the extent permitted by law we exclude, all warranties, conditions or guarantees of any nature in respect of the Services or the satisfactory conclusion of the Services or with respect to the economic, financial or other results which you may experience as a result of the Services.
- 9.9. Where warranties, conditions or guarantees or any other rights are implied into this Contract, or otherwise conferred by the Competition and Consumer Act 2010 (Cth) including schedule 2 Australian Consumer Law (and equivalent state laws) or other laws, and it is not lawful or possible to exclude them, then those warranties, conditions or guarantees or other rights will (but only to the extent required by law) apply to this Contract.
- 10. Fees and expenses**
- 10.1. You agree to pay fees for the Services, which may be charged on an hourly basis. Goods and Services Tax ("GST") at the prevailing rate will be added to and forms part of our fees (where applicable). It is a fundamental term of this Contract that we look to you as the responsible party for the payment of our fees and expenses. This is despite the fact that part of our fees and expenses may relate to Services provided to other entities and/or individuals.
- 10.2. All fees are billed in AUD unless otherwise stated in our Client Services Agreement (or Proposal).
- 10.3. You agree to pay our reasonable third party disbursements and expenses incurred in connection with the Services, up to any pre-agreed amount. The charge will be calculated as the amounts we incur (net of any GST input tax credit to which we are entitled) plus GST as applicable. If third party disbursements and expenses exceed \$200, we reserve the right to forward details to you for payment direct to the supplier of the expense.
- 10.4. Where possible, we will give you an estimate of our fees in the Client Services Agreement (or Proposal). Any fee estimate is based on our current understanding of the circumstances and scope of work required and therefore is not binding on us.
- 10.5.
- We may change our fee scale from time to time. Rates quoted to you remain in force until the next 31 December or 30 June (whichever is sooner). We may increase our fees for any work performed after these dates.
 - Notwithstanding 10.5(a), we reserve the right to change our rates and fees outside these dates if there is a change in the circumstances under which fees were originally quoted to you.
 - If we change our fees in accordance with clause 10.5(a) or 10.5(b), we will provide you with 30 days' written notice. If you do not agree to the change in rates or fees, you may terminate this agreement in accordance with clause 14.1(b). If you agree to the change in rates or fees, or send in work or accept delivery of services from us after 30 days following our notice to you, the change in fees will be deemed accepted by you.
- d) Your obligation to pay us the fees and expenses arises at the commencement of the Contract after which you will be issued an invoice(s). Fees and expenses will be invoiced monthly and are payable within 14 days of the invoice date. Where an amount for GST is stated to be a component of the fees and expenses, our invoice will be a compliant "tax invoice" for GST purposes.
- 10.6. We may charge interest on amounts which are overdue by more than a month at a rate capped at the then applicable cash rate set by the Reserve Bank of Australia, except for any Audit, Review or Other Assurance engagement. If your account remains unpaid and there is no satisfactory explanation for non-payment we may:
- take action to recover the amount owed, plus default interest (if applicable) and any collection costs incurred; and/or
 - do no further work for you, and will not release your papers and files until all overdue amounts and any interest are paid (if applicable).
- 10.7. If we have assessed that no GST should be payable in respect of the Services, and for whatever reason, we change our assessment, or if the ATO assesses that GST is payable, then it will be added to and form part of our fees and expenses at the prevailing GST rate. We reserve the right to recover from you at any time, any GST payable by us on the provision of the Services, goods or any other items supplied to you under this Contract. Where the Contract relates to the conduct of a statutory audit or review, we will be entitled to extra fees for any time we spend investigating circumstances that may fall within section 311, 601HG(4) or 990K of the Corporations Act, including reporting to the Australian Securities and Investments Commission ("ASIC") in accordance with any of those sections.
- 10.8. If you dispute all or part of an invoice, you (and Numerex) agree to seek to resolve the dispute under clause 14.5. If you dispute part of an invoice, you agree to pay the undisputed part of the invoice as and when it is or becomes due and payable.
- 10.9. If we receive any legally enforceable notice or demand issued by any third party (including but not limited to ASIC, the ATO, the Australian Securities Exchange, any court or tribunal) in relation to or in connection with the services, you agree to pay our reasonable professional costs and expenses (including solicitor/client expenses) in complying with or challenging any such notice or demand to the extent that our costs and expenses are not recovered or recoverable from the party issuing the notice or demand. We will notify you as soon as practicable (unless restricted by law) where we receive any such legally enforceable notice or demand.
- 11. Contractors and third parties**

11.1. We reserve the right to employ contractors to provide some or all of the Services, and any reference to our staff includes such contractors. We will remain liable to you for any of the Services that are provided by our contractors.

11.2. From time to time we, and our third-party contractors may engage external IT service providers (including in relation to 'cloud computing' services) in the performance of services under this engagement. You hereby authorise us and our third-party contractors to disclose information relating to your affairs to all such external IT service providers as we or our third party contractors may choose to engage.

12. Engagement with you

12.1. Engagement team

- a) We will use reasonable efforts to ensure that individuals named in the Client Services Agreement (or Proposal) are available to perform the Services.
- b) For the duration of the Contract, and for a period of 12 months after its termination or completion of the Services, you must not employ or procure a third party to employ any of our employees who has taken part in the performance of the Services without our prior consent.
- c) However, nothing contained in this clause shall be deemed to prohibit you and any of your affiliates from soliciting for employment or hiring any employee of Findex or any of its affiliates who have already had their employment terminated by Findex or any of its affiliates. For the avoidance of doubt, this does not include the circumstances where an employee resigns in the circumstances contemplated in clause 12.1(b).

12.2. 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 are not prevented or restricted by virtue of our relationship with you under this Contract from providing services to other clients.

12.3. Our relationship with you

You acknowledge and agree that our relationship with you is that of an independent contractor. Neither party may claim or make any representation whatsoever to any third party that it is an agent of, or in partnership with, the other party and each party acknowledges that it has no power or authority to bind the other in respect of any matter whatsoever and it will not represent to any person that it has such power or authority.

12.4. Waiver

A failure or delay by a party in exercising a power or right given to it under this Contract does not operate as waiver of that power or right, nor does a single or partial exercise of a power or right prevent any other or further exercise of it. A waiver by a party of a power or right given to it under this Contract does not affect any other provision of this Contract.

12.5. Conflict of Interest

Except as disclosed in the Client Services Agreement (or Proposal), we are not aware of any conflict of

interest which would affect our ability to provide the Services to you. We will advise you if we become aware of any actual or potential conflicts of interest, and we will work with you to find a suitable solution.

13. General

13.1. Term and termination

- a) This Contract commences on the commencement date stated in the Client Services Agreement (or Proposal). If no commencement date is specified, the Contract commences on the date of acceptance (as specified in the Client Services Agreement (or Proposal)), or the date on which the Services commenced, whichever is earlier.
- b) Subject to any statutory provisions that apply to the Services, either party may terminate this Contract at any time by giving at least 14 days written notice. On termination, you shall immediately pay on request all fees and expenses due in respect of the Services provided up to the date of termination and, unless the Contract is terminated for cause, you will pay our reasonable costs and expenses incurred in connection with the termination of the Contract, which shall be determined based on the actual documented costs and expenses directly related to the termination, including but not limited to, administrative costs and any third-party costs incurred.
- c) Termination of the Contract shall be without prejudice to any of the parties' accrued rights. The following clauses continue to apply after termination of the Contract: 4, 5, 6, 7 and 9. The terms of the Contract which expressly or by implication are intended to survive its termination or expiry will survive and continue to bind the parties.

13.2. Address for Services

Any written notice to be given to a party must be delivered in person, by letter or by facsimile transmission, to:

- a) in the case of notices to us, to our address, clearly marked for the attention of the person appearing in the Client Services Agreement (or Proposal); and
- b) in the case of notices to you, to the address last notified by you.

13.3. Governing Law

This Contract shall be governed by and interpreted in accordance with the laws of Australia and the State referred to in the Client Services Agreement (or Proposal) and the Courts of Australia or that State shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the Contract and any matter arising from it. The parties irrevocably waive any right they may have to object to any action being brought in an inconvenient forum or to claim that those courts do not have jurisdiction. If no State is specified in the Client Services Agreement (or Proposal), the laws of the State in which the Client Services Agreement (or Proposal) is issued by us shall apply.

13.4. Disputes

If any dispute arises, prior to commencing legal proceedings, the parties must attempt to resolve the

dispute in good faith through Numerex's dispute resolution process. Notwithstanding the foregoing, neither party shall be prohibited from seeking injunctive or other equitable relief without enlivening the dispute resolution process.

13.5. Force majeure

Neither party will be liable to the other for any delay or failure to fulfil their obligations (excluding payment obligations) under this Contract to the extent that any such delay or failure arises from causes beyond their control, including but not limited to fire, flood, acts of God, acts or regulations of any governmental authority, war, riot, terrorist activities, strikes, lockouts and industrial disputes.

13.6. No assignment

Unless otherwise permitted under this Contract, neither party may transfer, charge or otherwise seek to deal with its rights or obligations under this Contract without prior written consent of the other party.

13.7. Validity of Contract terms and severance

If any provision of this Contract is held to be invalid, in whole or in part, such provision shall be deemed not to form part of and will be severed from, the Contract. The enforceability of the remainder of the Contract will not be affected.

13.8. Conflicting terms

- a) In the event of any conflict between the Client Services Agreement and these Terms and Conditions, or the Proposal, the Client Services Agreement will take precedence.
- b) Nothing in this Contract applies to the extent that it is invalid or prohibited by the operation of the Corporations Act or any other law.

14. Definitions

For the purpose of this Contract:

Contract means the agreement between you and Numerex as set out in these Terms and Conditions and the Client Services Agreement (or Proposal) together with any changes to the Contract that are agreed in writing between you and Numerex.

Client Services Agreement means the Client Services Agreement or confirmation letter to which these Terms and Conditions are referred.

Proposal means any written or verbal proposal for the provision of the Services, other than the Client Services Agreement.

Numerex means the individual Evdokia Varela trading as Numerex and its affiliated entities.

The title "**Partner**" conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in Numerex.