

ACCOUNTANTS CERTIFICATE

(This form to be completed by those applicants who come under the category of 'Wholesale Clients' and forwarded to Harmony Property Investments)

Issued pursuant to Section 761G(7)(c) and Regulation 7.1.28 of the Corporations Act 2001.

I certify that I am a qualified accountant within the meaning of Section 88B of the Corporation Act 2001.

I certify that _____ and associated entities has:

- (a) net assets of at least \$2.5 million; or
- (b) a gross income for each of the last two financial years of at least \$250,000 a year.

I have provided this certificate based on an examination of the tax returns and/or the financial records provided to me or within my control.

Declaration

I am a qualified accountant, as defined under the Corporations Act for issuing this certificate and certify that the client has net assets of at least \$2.5 million or a gross income of \$250,000 a year for each of the last two financial years.

I understand in calculating the \$2.5 million or \$250,000 I may include the net assets or gross income (as relevant) of any company or trust the client "controls", and where I have included the assets or income of a controlled company or trust I confirm that the client has instructed me to do so, and I have no reason to doubt the company or trust is controlled by the client.

Name of qualified accountant

Signature of qualified accountant

Date