Individual / Company

**APPROVED ACCOUNTANT’S CERTIFICATE (on Accountant’s Letterhead)**

**pursuant to**

**CORPORATIONS ACT**

**Sections 708(8) –Offers that do not need disclosure and**

**761G – Meaning of retail and wholesale client for the provision of financial services**

**To Integrated Energy Corporation,**

I,\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(*full name) (name of firm of accountants)*

of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ am a

*(address of firm of accountants)*

Qualified Accountant¹ for the purposes of Sections 708(8) (c) ² and Section 761(7)³ of the Corporations Act.

I belong to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (“professional body”).

*(Name of professional body)*

My membership designation from this professional body is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_.

I comply with this professional body’s continuing professional development requirements.

**I CERTIFY** that the individual/company whose details are set out below has

* net assets of at least $2.5 million, or
* Gross income for each of the last two financial years of at least a$250,000 a year.

Name of the individual/Company: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address of individual/Company: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

¹*ASIC has declared that members of the following Australian accounting bodies as qualified accountants for the purpose of certifying an investor’s assets or income:- The Institute of Chartered Accountants in Australia, the Australian Society of Certified Practicing Accountants and the National Institute of Accountants along with a number of eligible foreign professional bodies who can be confirmed on request*

² s708 (8) provides that an offer of a body’s securities does not need disclosure to investors if this Certificate, not more than 2 years old, is provided. Otherwise, any issue of a financial product will be accompanied by a Prospectus or similar disclosure document pursuant to s 705 or a Product Disclosure Statement pursuant to s 1012B (3).

³ *s 761G (7) provides that financial products and financial service which is not or is not related to a general insurance product, a superannuation product or an RSA product can be provided to an investor as a wholesale investor if this Certificate, not more than 2 years old, is provided.*

*Under the Corporations Act Wholesale investors are not required to be provided with a Financial Service Guide, a Statement of Advice, a Warning when providing general securities advice or Confirmation of transactions and the financial services provider is not required to Have a Reasonable Basis of Advice, keep a Record of Advice when further personal advice is given, to make available internal disputes resolution procedures and provide an external disputes resolution scheme.*

*Notwithstanding these provisions of the Corporations Act it is Integrated Energy Corporation Policy to have a reasonable basis for the advice that it provides based on knowledge of the Project and knowledge of the general sector it operates within. Also, at Common Law Integrated Energy Corporation has an obligation to act in the best interests of the investor, use reasonable skill and care, exercise that degree of competence that a reasonable operator would exercise, and avoid conflicts of interest and where they cannot be avoided disclose them to the client.*

Individual / Company Superannuation

**APPROVED ACCOUNTANT’S CERTIFICATE (on Accountant’s Letterhead)**

**pursuant to**

**CORPORATIONS ACT**

**Sections 708(8) –Offers that do not need disclosure and**

**761G – Meaning of retail and wholesale client for the provision of financial services**

**To Integrated Energy Corporation,**

I,\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(*full name) (name of firm of accountants)*

of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ am a

*(address of firm of accountants)*

Qualified Accountant¹ for the purposes of Sections 708(8) (c) ² and Section 761(7)³ of the Corporations Act.

I belong to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (“professional body”).

*(Name of professional body)*

My membership designation from this professional body is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_.

I comply with this professional body’s continuing professional development requirements.

**I CERTIFY** that the individual/company superannuation fund whose details are set out below has:

(tick one only)

* net assets of at least $10.0 million; or
* net assets of at least $2.5 million for the purposes of Section 708(8) only

Name of the Individual/Company Superannuation Fund: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address of Superannuation Fund: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

¹*ASIC has declared that members of the following Australian accounting bodies as qualified accountants for the purpose of certifying an investor’s assets or income:- The Institute of Chartered Accountants in Australia, the Australian Society of Certified Practicing Accountants and the National Institute of Accountants along with a number of eligible foreign professional bodies who can be confirmed on request*

*² s708 (8) provides that an offer of a body’s securities does not need disclosure to investors if this Certificate, not more than 2 years old, is provided. Otherwise, any issue of a financial product will be accompanied by a Prospectus or similar disclosure document pursuant to s 705 or a Product Disclosure Statement pursuant to s 1012B (3).*

³ *s 761G (7) provides that financial products and financial service which is not or is not related to a general insurance product, a superannuation product or an RSA product can be provided to an investor as a wholesale investor if this Certificate, not more than 2 years old, is provided.*

*Under the Corporations Act Wholesale investors are not required to be provided with a Financial Service Guide, a Statement of Advice, a Warning when providing general securities advice or Confirmation of transactions and the financial services provider is not required to Have a Reasonable Basis of Advice, keep a Record of Advice when further personal advice is given, to make available internal disputes resolution procedures and provide an external disputes resolution scheme.*

*Notwithstanding these provisions of the Corporations Act it is Integrated Energy Corporation Policy to have a reasonable basis for the advice that it provides based on knowledge of the Project and knowledge of the general sector it operates within. Also, at Common Law Integrated Energy Corporation has an obligation to act in the best interests of the investor, use reasonable skill and care, exercise that degree of competence that a reasonable operator would exercise, and avoid conflicts of interest and where they cannot be avoided disclose them to the client.*