ROYCE STANDARD

NEW CLIENT REGISTRATION FORM

Please PRINT clearly when completing all applicable sections of the form.

Alternatively, please download our Royce Standard app for faster registration, immediate contact with your accounting team, lodgement reminders and ATO announcements.

CLIENT PROFILE AND COLLECTION OF DETAILS

Title ☐ MR ☐ MRS ☐ MISS ☐ MS ☐ DR

Given name(s) | Surname

Date of birth | Place of birth | Gender ☐ MALE ☐ FEMALE ☐ OTHER

Residential address ☐

Business address ☐

PO Box ☐

Please specify preferred mailing address used for all correspondences. If no address is selected, default mailing address will be PO Box followed by residential

Contact number | Email address

TFN | ABN | Year of last lodged tax return

Identification Documents (IDs) provided

Driving License ☐ Passport ☐ Other IDs ☐

ASSOCIATED PERSONAL MEMBER DETAILS - please use this section for all members that require services from Royce Standard

Title ☐ MR ☐ MRS ☐ MISS ☐ MS ☐ DR

Given name(s)

Surname

DOB | Place of birth

Gender ☐ MALE ☐ FEMALE ☐ OTHER

Residential address

Contact number

Title ☐ MR ☐ MRS ☐ MISS ☐ MS ☐ DR

Given name(s)

Surname

DOB | Place of birth

Gender ☐ MALE ☐ FEMALE ☐ OTHER

Residential address

Contact number

Email

TFN

ABN

Year of last lodged return

Title ☐ MR ☐ MRS ☐ MISS ☐ MS ☐ DR

Given name(s)

Surname

DOB Place of birth

Gender ☐ MALE ☐ FEMALE ☐ OTHER

Residential address

Contact number

Email

TFN

ABN

Year of last lodged return

Email

TFN

ABN

Year of last lodged return

Title ☐ MR ☐ MRS ☐ MISS ☐ MS ☐ DR

Given name(s)

Surname

DOB Place of birth

Gender ☐ MALE ☐ FEMALE ☐ OTHER

Residential address

Contact number

Email

TFN

ABN

Year of last lodged return

RELATED CORPORATE ENTITIES (companies, trusts or partnerships)- please use this section for all entities that require services from Royce Standard

Registered Trading/ Entity name

Main business

Mailing address

Office address

Registered Trading/ Entity name

Main business

Mailing address

Office address

TFN		TFN	
ACN		ACN	
ABN		ABN	
Year of last lodged return		Year of last lodged return	
Entity name		Entity name	
Main business activity		Main business activity	
Mailing address		Mailing address	
TFN		TFN	
ACN		ACN	
ABN		ABN	
Year of last lodged return		Year of last lodged return	

ASIC COMPLIANCE- **if one or both are ticked "yes" an annual fee of $165.00 including GST applies per entity**
(this will cover general ASIC administration including company change of address, directorship, communication and etc.)

☐ YES ☐ NO	Appoint Royce Standard or its affiliated entities as the ASIC registered agent
☐ YES ☐ NO	Use Royce Standard as the registered office address
☐ OTHER	Address

PREVIOUS ACCOUNTANT DETAILS

Practice name		Accountant name	
Email		Contact no.	
Address			

ACKNOWLEDGMENT

By signing this New Client Registration Form, I acknowledge that Royce Standard and its associated entities have acted in absolute good faith in accepting my business as genuine, legal and without prejudice. I further acknowledge that I have read and understood the general terms and have the capacity to make this agreement on behalf of the individual(s) and/ or entity(s) listed above.

TAX AGENT AUTHORITY

Please sign below as authorization for Royce Standard and it affiliated entities to act as registered tax agent for the people and/ or entities listed within this form, alternatively your continued instructions will be taken to indicate your acceptance of Royce Standard to act on your behalf.

Full name

Signature

Date

HOW DID YOU FIND US

☐ Related to existing entity ☐ Online search ☐ Referred by ☐ Other

CLIENT SERVICE ACKNOWLEDGEMENT

To ensure clarity and transparency, please note the following important terms of service:

• Advice: We provide research, reporting, and professional opinions as a service to our clients. Please note that we do not offer formal legal or regulated advice. Unless a formal engagement has been established, all consultations should be considered strictly informal.

Please note that advice should not be relied upon unless provided by an authorized member of our team. In particular, we accept no professional liability for any communications that are not issued by or directed primarily to a team member designated as "Professional Staff".

If you are unsure of a staff member's status, please verify via the personnel search on our Contact page or confirm directly with our office.

Where a client chooses to seek or act upon advice from any of our designated independent partners or independent accountants, the client acknowledges and agrees that the relevant partner or accountant is personally responsible for all advice, actions, and services provided in relation to the engagement. This applies notwithstanding that any portion of the work may be performed or assisted by members of our staff.

• Correspondence: Our system will send out all correspondences as received. However, we are not the post office and cannot guarantee the delivery nor the relevance of contents. Please check your myGov account for messages.

• Client Responsibility: While Royce Standard endeavors to monitor relevant timelines and provide portal information as a courtesy, our contractual obligations are strictly limited to the preparation and lodgement of signed documents. Final responsibility for knowing, tracking, and satisfying all lodgement and payment obligations rests entirely with the client.

• Say it, pay it: By providing your information or instructions, you acknowledge and agree to our payment terms, also authorizing us to provide our time and resources, regardless of circumstances.

• Lodgement is not completion: The work shall be considered 100% complete and the final invoice payable upon the earlier of: (a) 14 days following the delivery of the latest version by our office, or (b) the completion of the final requested revisions. We reserve the right to issue invoices and require immediate payment for all services provided, regardless of any contrary provisions in our standard Terms of Service.

• Refund Policy: We do not provide cash refunds under any circumstances. We may provide service credits. Once you provide an instruction or a job is allocated, the transaction is final. By submitting an instruction, you authorize the immediate commitment of funds and waive any right to a refund or chargeback.

• Formal Communication Protocol: Please note the team members assigned to your account. To ensure seamless service, we kindly ask that you include at least two of these members in all communications. Relying on private, individual messaging increases the risk of service delays or administrative oversights.

• Payment and Timely Lodgement: To ensure the timely lodgement of your documents, please remit payment immediately upon receipt of our invoice. Royce Standard is not responsible for any late filing penalties or delays resulting from overdue accounts, regardless of when the necessary information was provided to our team.

• One Point of Contact: To ensure clear communication and project efficiency, we require a single point of contact for all engagements. Please note that we will only accept instructions, queries, or demands through your organization’s designated representative. We kindly ask that all internal discussions be finalized before contacting our office to avoid conflicting directions.

• Your Records: To ensure you have full transparency, we provide a complete package of work papers and summaries at the end of every project. Because we pass these records directly to you, we do not act as a permanent storage facility or liaison for third-party document requests. Should you lose your copies, we may be able to provide duplicates at our discretion, subject to an administrative fee.

• Bookkeeping: If you have not formally engaged our Priority One services, our firm is not responsible for performing bookkeeping or accounting functions for your business. Any work performed to summarise business transactions is done solely to assist in estimating reportable income and deductible expenses. Delivering financial statements or assisting with record reconciliations does not extend our responsibility to standard bookkeeping.

• Do Not Use our services (Blame Waiver): By using our services, you agree to assume all associated risks and waive the right to bring any claims against Royce Standard or its related entities. This includes, but is not limited to, any interests or penalties charged by the ATO or other third parties to you or your entities, regardless of the circumstances or the performances.

ASIC AND CORPORATE AFFAIRS SERVICES DISCLAIMER

Scope of Service Limitations

We do not provide legal advice regarding Corporate Governance or secretarial matters. Our services are strictly confined to lodging the appropriate forms with ASIC and preparing documents as instructed or requested by the directors or authorized clients.

Responsibility of Directors

The Directors and Board of the company retain full responsibility for their statutory duties and obligations. It is the responsibility of the Board to seek independent legal advice to ensure full compliance with the requirements of tche Corporations Act 2001 and any other relevant legislation.

Terms and Conditions

1. Definitions and Interpretation

1.1. In these Terms and Conditions and any Engagement, unless the context requires otherwise, the following terms have the meanings set out below:

"***APESB***" means the Accounting Professional & Ethical Standards Board.

"Additional Services" is given its meaning in clause 3.1.

"***ATO***" means the Australian Taxation Office.

"***Cash Rate Target***" means the cash rate target set by the Reserve Bank of Australia from time to time.

"***CCA***" means the *Competition and Consumer Act 2010* (Cth).

"***Client***" means the client identified in the Engagement and, where the context permits, includes any person who instructs or receives the benefit of the Services.

"Commencement Date" means the commencement date set out in the Commercial Terms.

"***Corporations Act***" means the *Corporations Act 2001* (Cth).

"***Engagement***" is the engagement letter issued by Royce, as otherwise set out in (Annexure A).

"***GST***" means goods and services tax as defined in the *A New Tax System (Goods and Services Tax) Act 1999* (Cth) and any related legislation.

"***Guarantor***" or "***Guarantors***" means the person or persons who execute the Guarantee Terms as guarantor(s) of the Client's obligations.

"***Guaranteed Money***" means all money presently owing, or that may in the future be owing, by the Client to Royce in respect of the cost of services supplied by Royce to the Client and any other sums payable by the Client to Royce, as described in the Guarantee Terms.

"***Personal Information***" has the meaning given in the Privacy Act. "***PPSA***" means the *Personal Property Securities Act 2009* (Cth). "***Privacy Act***" means the *Privacy Act 1988* (Cth) (as amended).

"***Professional Standards Legislation***" means the professional standards legislation in force in any Australian jurisdiction and any applicable limitation of liability scheme under that legislation, including the 'Chartered Accountants Australia and New Zealand' scheme.

"***Purpose***" means the purposes for which any report, advice or deliverable is prepared as set out in the Engagement or in the relevant deliverable.

"***Recipient***" means the individual or entity nominated by the Client who will receive the relevant deliverable as the person or entity for whom any report, advice or deliverable is prepared.

"***Royce***" means Royce Standard Pty Ltd (ACN 679 146 724).

"***Services***" means the professional services to be performed by Royce for the Client as described in the Engagement, and any agreed variations.

"***SIS Act***" means the Superannuation Industry (Supervision) Act 1993 (Cth) and includes the *Superannuation Industry (Supervision) Regulations 1994* (Cth).

"***Working Papers***" means Royce's working papers and related materials created, developed or maintained by Royce in connection with providing the Services.

1.2. Notwithstanding anything stated to the contrary:

(a) any word not defined in the Terms and Conditions or the Annexures will be given its meaning set out in other parts of the Agreement or materials supplied by Royce from time to time having regard to the context it is used in or, if not otherwise defined, its ordinary and natural meaning;

(b) in the event of inconsistency, the following order of priority applies to the Agreement:

(i) the Engagement, then

(ii) these Terms and Conditions.

2. Services

2.1. These Terms and Conditions apply in respect of the Services to be performed by Royce to the Client identified in the Commercial Terms.

2.2. All Services are provided by Royce in accordance with the relevant professional and ethical standards issued by the APESB. The extent of the Services will be limited for this purpose. As a result, no audit or review will be performed and, accordingly, no assurance will be expressed. The Engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist.

2.3. Either party may request a variation to the Services, or to any other aspect of the Engagement or these Terms and Conditions. No variation will be effective unless it is agreed to in writing and executed by both parties.

3. Additional Services

3.1. If work is requested or required that falls outside the agreed scope of the Services (**Additional Services**), Royce will identify such work and provide the Client with an estimate of the associated fees and any impact on the timeframe prior to commencing the Additional Services.

3.2. Where, as part of the Services, the involvement of an external consultant or expert is required, Royce will provide the Client with an estimate of the costs, timeframe and nature of such involvement for approval prior to engagement. The Client's acceptance of the Services in conjunction with the Engagement constitutes acceptance of Royce's use of such external or outsourced services as described.

4. Reports, Oral Advice and Draft Deliverables

4.1. Where a report or advice is prepared as part of the Services, it will be provided solely to the Client or, where expressly agreed upon and directed by the Client in writing, another identified individual or entity (**Recipient**). Royce accepts no responsibility or liability for any reliance placed on such report or advice by any person other than the Client or Recipient. The report or advice must not be disclosed to, or used by, any other person without the prior written consent of Royce.

4.2. Except as stated in our Engagement, the relevant deliverable, or as otherwise required by law, without Royce's prior written consent, the Client may not:

(a) show or provide a deliverable to any third party or include or refer to a deliverable or Royce's name or logo in a public document; and

(b) make any public statement about Royce or the Services.

4.3. The Client may rely only on the final written deliverables issued by Royce as part of the Services. If the Client wishes to rely on any advice, comments, or information provided orally or in draft form, the Client must notify Royce so that a formal written deliverable may be prepared and issued for that purpose.

5. Acceptance of Engagement

5.1. The Client may accept the Engagement and these Terms and Conditions by executing and returning a signed copy of this document to Royce.

5.2. Upon acceptance of the Engagement, the Client agrees to be bound by these Terms and Conditions and to pay for the Services in accordance with them.

6. Commencement and Delivery

6.1. Our engagement will commence on the Commencement Date outlined in the Commercial Terms.

6.2. Royce will use reasonable endeavours to perform its obligations in accordance with any delivery timeframes specified in the Engagement. Unless otherwise expressly agreed in writing by both parties, any dates or timeframes contained in the Engagement are indicative only and are not contractually binding. Any estimated time for completion of the Services is provided on the assumption that the Client will act with due co-operation, diligence, and responsiveness. For the avoidance of doubt, Royce will not be liable for any delay or failure in performing the Services that arises from circumstances beyond its reasonable control, including (without limitation) any delay caused by the Client's failure to provide timely, complete, or accurate information or instructions.

7. Your Obligations

7.1. The Client agrees to:

(a) promptly provide Royce with all information, instructions, and access to third parties reasonably required to perform the Services;

(b) provide reasonable facilities and assistance when Royce performs the Services at the Client's premises (when applicable);

(c) ensure that Royce is permitted to use any third-party information or intellectual property rights required to perform the Services;

(d) ensure that all information provided to Royce is accurate, complete, and not misleading. Royce will rely on such information and will not be responsible for verifying it, except to the extent expressly agreed as part of the Services;

(e) promptly notify Royce of any changes to information previously provided; and

(f) inform Royce if the Client expects it to use or rely on information obtained from other engagements, as Royce will otherwise have no obligation to do so and will not be deemed to have knowledge of such information for the purposes of this Agreement.

7.2. Royce's ability to perform the Services depends on the Client fulfilling its obligations under these Terms and Conditions. The Client acknowledges and agrees that Royce will not be liable for any delay, deficiency, or default in the performance of the Services arising from the Client's failure to perform its obligations.

8. Taxation Services

8.1. Where the Engagement involves the provision of taxation services, the accuracy and completeness of all particulars and information provided by the Client in connection with those services are the sole responsibility of the Client.

8.2. Under Australia's self-assessment taxation regime, it is the Client's obligation to maintain full and proper records for a minimum period of five (5) years to facilitate the preparation of accurate returns to the ATO. Any taxation advice provided by Royce represents its professional opinion formed on the basis of the information and circumstances disclosed by the Client. Royce will not provide taxation services if it discovers, or forms the opinion, that the information on which such services are to be based is false, misleading, or incomplete.

8.3. Royce's involvement does not include the detection of fraud, defalcations, or other irregularities. However, Royce will advise the Client of any material weaknesses in the Client's accounting or internal control systems that come to its attention during the course of the Services. [Unless otherwise expressly agreed in writing, Royce's taxation services do not extend to duty, capital gains tax, foreign taxation, or other general taxation matters, and are limited to goods and services tax (GST) and income taxation matters within the scope of the Engagement].

8.4. The Client acknowledges and agrees that:

(a) the Client will review any return prepared by Royce to ensure its accuracy prior to execution;

(b) the Client will return all executed documents to Royce within the time period nominated by Royce;

(c) the Client is responsible, under Australia's self-assessment taxation regime, for maintaining full and proper records to facilitate the preparation of accurate returns;

(d) any return may be subject to subsequent review by the Commissioner of Taxation, which may occur within a period of up to four (4) years after tax becomes due and payable under an assessment;

(e) where there is fraud or evasion, there is no statutory time limit within which the Commissioner of Taxation may amend an assessment; and

(f) where the application of a taxation law to the Client's circumstances is uncertain, the Client has the right to request a private ruling setting out the Commissioner's opinion on how the relevant law applies, or would apply, to those circumstances. The Client must provide a full and accurate description of all relevant facts and supporting documentation in any private ruling application, and acknowledges that if there is any material difference between the facts set out in the ruling and the Client's actual conduct, the private ruling will be ineffective.

9. Superannuation Services

9.1. Where the Services include superannuation compliance for a particular financial year, the Client acknowledges and agrees that:

(a) an annual audit of the financial report and records of the relevant superannuation fund (**the Fund**) must be conducted after the end of each income year and may include interim procedures during the year;

(b) any financial audit involves procedures designed to obtain evidence about amounts and disclosures in the financial report;

(c) there is an inherent risk that some material misstatements (including those arising from fraud, other irregularities, or error) may not be detected;

(d) trustees of superfunds have responsibilities to ensure that the superfund, at all times, complies with the SIS Act, and any other applicable legislation (and not, at any point in time will Royce have this responsibility);

(e) the trustees are responsible for the preparation and fair presentation of the Fund's financial report and for maintaining appropriate internal controls. Royce will request written representations from the trustees in connection with the audit;

(f) Royce will advise the Client and, where required by law, the ATO, of any reportable contraventions or other matters that must be communicated arising from the audit; and

(g) any matters reported (or a statement that there are no reportable matters) does not relieve the trustees of their responsibilities, nor indicate that no other matters exist that may be relevant to those responsibilities.

10. Bookkeeping Services

10.1. Where the Services include bookkeeping services, the Client agrees that:

(a) Royce accepts no liability or responsibility for any data or information provided by the Client or the Client's agents that may result in errors or omissions in the bookkeeping records; and

(b) the Client must review all bookkeeping work completed by Royce within seven (7) days of receipt and promptly notify Royce of any required amendments or corrections. If the Client fails to notify Royce of any changes within this period, the work will be deemed to have been reviewed and accepted by the Client.

11. Fees

11.1. The Client agrees to pay Royce's fees for the Services on the basis set out in the Commercial Terms.

11.2. All payments are to be made in full without set-off or counterclaim, and without any deduction or withholding except as required by law.

11.3. Unless otherwise specified in the Engagement, fees are calculated by reference to the time spent by Royce's personnel on the Engagement, at the hourly rates applicable at the time the Services are performed.

11.4. Royce's hourly rates are reviewed regularly (approximately every six (6) months) and may change during the course of the Engagement. The Client will receive at least thirty (30) days' prior written notice of any change. For lengthy matters, any change in rates may impact previously issued cost estimates, which may be revised accordingly. Unless otherwise stated, cost estimates remain in force until the next 31 December or 30 June (as applicable).

11.5. Any total fee amounts indicated in the Engagement for time-based matters are indicative estimates only, based on preliminary information provided by the Client and Royce's experience with similar engagements. Royce reserves the right to invoice for the actual time spent by its personnel on the Engagement.

11.6. The Client must pay all reasonable enforcement, collection, and legal costs on a full indemnity basis incurred by Royce in recovering overdue amounts.

11.7. Royce may provide certain Services on a fixed-fee or alternative billing basis. Where applicable, the Engagement will specify which Services are subject to a fixed fee or otherwise set out the basis for billing.

11.8. Royce will, where reasonably practicable, notify the Client as soon as it becomes aware of circumstances likely to increase fees and charges. Unless otherwise stated, estimates exclude disbursements and any additional work requested by the Client. If the information provided by the Client is incomplete or delayed, or if additional work is required as a result, the fees may be increased to reflect the additional time and costs incurred in performing the Services.

12. Expenses and Compliance Costs

12.1. All fees are exclusive of expenses and disbursements. The Client agrees to reimburse Royce for all reasonable expenses and disbursements incurred in connection with the Services, plus any applicable GST. Any special expense arrangements will be as agreed and specified in the Engagement.

12.2. If Royce is required to provide information relating to the Client or the Services to comply with any statutory obligation, court order, subpoena, notice to produce, or other compulsory process, the Client agrees to pay Royce's reasonable costs and expenses incurred in doing so, including the time of professional staff and reasonable costs.

13. GST

13.1. Where applicable, GST is payable on Royce's fees, expenses, and disbursements, and will be clearly itemised on Royce's tax invoices. By accepting these Terms and Conditions, the Client agrees to pay an amount equal to the GST imposed on those charges.

14. Billing Arrangements

14.1. Royce will issue tax invoices monthly or as specified in the Service Details, or Engagement, and may reasonably vary the frequency. If not specified, all invoices are payable within fourteen (14) days of the invoice date.

14.2. At its discretion, Royce may require the Client to make an upfront or advance payment into Royce's nominated bank account as a condition to commencing or continuing the Services, and may suspend performance until cleared funds are received.

14.3. Interest accrues on any amount unpaid after fourteen (14) days from the invoice date at a rate equal to the Reserve Bank of Australia Cash Rate Target plus 2% per annum, calculated daily until paid in full. The applicable rate will be stated on each tax invoice. This interest is payable in addition to any other rights or remedies of Royce.

14.4. If any amount is overdue for 7 days or more, Royce may suspend some or all Services on 7 days' written notice without liability, until all overdue amounts (and applicable interest) are paid.

14.5. Royce may apply any monies received from the Client or a Guarantor to any amounts owing as Royce determines.

15. Retention of Your Documents

15.1. Upon completion of the Services or following termination of the Engagement by either party, Royce will retain the Client's documents for seven (7) years, subject to any applicable legal or regulatory requirements. The Client authorises Royce to destroy those documents after that period. This authority does not apply to any documents placed in safe custody, which subject to agreement will be retained indefinitely. The Client is liable for the reasonable costs of storage, retrieval, copying and any professional time incurred in connection with accessing or handling documents.

16. Termination by Us

16.1. Royce may cease to act for the Client or refuse to perform further Services, including but not limited to the following circumstances:

(a) while any tax invoice remains unpaid;

(b) if the Client fails to comply with any request to pay an amount in respect of disbursements or future costs;

(c) if the Client fails to provide clear and timely instructions necessary to enable Royce to perform the Services;

(d) if the Client refuses to accept Royce's advice;

(e) if the Client indicates, or Royce reasonably forms the view, that the Client has lost confidence in Royce;

(f) if any ethical or professional grounds arise (including a conflict of interest) which Royce considers require it to cease acting;

(g) if any event occurs outside Royce's control that materially affects its ability to perform the Services within the required timeframe;

(h) if, acting reasonably, Royce determines that it is no longer appropriate to act for the Client (with reasons given upon request); or

(i) for any other reasonable cause.

16.2. Royce will provide the Client with fourteen (14) days' written notice of termination of the Services. The Client must pay all fees and expenses incurred up to the effective date of termination. Where a fixed fee has been agreed and the Services are not completed before termination, the Client will pay for the portion of the Services performed up to termination, calculated on a pro-rata basis using Royce's then current hourly rates, not exceeding the fixed fee amount.

16.3. If, due to changes in law, regulation, or other circumstances beyond Royce's reasonable control (including applicable auditor independence requirements, Accounting Standards or legislation), Royce is no longer able to provide the Services, it may terminate the Engagement immediately by written notice to the Client.

17. Termination by You

17.1. Unless otherwise specified in the Engagement, the Client may terminate the Services by providing fourteen (14) days' prior written notice to Royce. In such event, the Client must pay all fees and expenses incurred by Royce up to the effective date of termination.

18. Lien

18.1. Without limiting any lien to which Royce is otherwise entitled at law over the funds, papers, or other property of the Client:

(a) Royce is entitled to retain, by way of lien, any funds, property, or papers of the Client that are in its possession or control until all fees, disbursements, interest, and other amounts owing to Royce have been paid in full; and

(b) such lien will continue to apply notwithstanding that Royce has ceased to act for the Client.

19. Apportionment of Liability

19.1. If Royce is found liable to the Client for any breach of the Engagement, or for any duty of care or fiduciary obligation owed to the Client, Royce's liability will be reduced to the extent that the Client's own acts or omissions contributed to the loss or damage suffered.

20. Limitation of Liability

20.1. To the extent permitted by law, Royce's liability to the Client, whether arising in contract, tort, or otherwise is:

(a) subject always to the Limitation of Liability Scheme governed by the Professional Standards Legislation known as the 'Chartered Accountants Australian and New Zealand' scheme; and

(b) limited to the amount of compulsory professional indemnity insurance coverage maintained by Royce in accordance with that scheme.

20.2. The Services may attract guarantees that cannot be excluded under the CCA.

20.3. To the extent that the consumer guarantees under the CCA apply, Royce's liability for any failure to comply with those guarantees is limited, at Royce's election, to either:

(a) the re-supply of the Services; or

(b) the payment of the cost of having the Services supplied again.

20.4. Where more than one Client is identified in the Engagement, the limits on Royce's liability under this clause apply in aggregate and must be allocated among them. Royce is not required to determine or be informed of any such allocation, and the Clients agree not to dispute the application of any limit on that basis.

20.5. To the extent permitted by law, Royce excludes all liability for:

(a) loss or corruption of data;

(b) loss of profit, goodwill, business opportunity or anticipated savings or benefits; and/or

(c) indirect or consequential loss or damage.

20.6. The Client agrees not to bring any claim (including for negligence) against any employee, officer, or agent of Royce personally in connection with the performance of the Services. Each such individual is entitled to rely on this clause as if they were a party to this Agreement, and Royce holds the benefit of this clause on their behalf.

20.7. Royce is not liable for the acts, omissions, or defaults of any third-party provider engaged on the Client's behalf, whether engaged with or without the Client's prior approval.

21. Indemnity

21.1. The Client indemnifies and must keep indemnified Royce, its officers, employees, contractors and agents from and against all claims, losses, liabilities, costs and expenses (including reasonable legal costs on a full indemnity basis) arising out of or in connection with:

(a) the Client's breach of this Agreement;

(b) any inaccuracy in, or omission from, information or materials provided by or on behalf of the Client;

(c) any infringement or alleged infringement of a third party's rights (including intellectual property and confidentiality) caused by information, materials or directions provided by the Client; and

(d) the Client's misuse of the Services or deliverables; except to the extent caused by the fraud, wilful misconduct or negligence of Royce.

21.2. Nothing in this Agreement excludes, restricts or modifies any non-excludable rights or remedies under the *Competition and Consumer Act 2010* (Cth) or other applicable law. To the extent permitted by law, the Client's indemnity does not extend to loss to the extent it is caused or contributed to by Royce.

22. Benefit and Scope of Advice

22.1. Royce acts solely for the Client (and any other persons or entities expressly identified in the Engagement) in connection with the Services. No other person or entity may rely on any advice, report, or document provided by Royce unless Royce has expressly agreed in writing to such reliance.

23. PPSA

23.1. The Client acknowledges that, while any amounts remain outstanding in respect of the Services, Royce holds a security interest over all of the Client's present and after acquired property to secure payment and performance of the Client's obligations under the Engagement.

23.2. This Agreement is a security agreement for the purposes of the PPSA. The Client grants to Royce a security interest in all present and after-acquired property (all-PAAP) and all proceeds to secure payment of all amounts and the performance of all obligations under this Agreement.

23.3. Royce may do all things reasonably necessary to protect, perfect, register, maintain or enforce its security interest, including registration on the Personal Property Securities Register established under the PPSA. The Client must do all things reasonably required to give effect to this clause.

23.4. The Client irrevocably appoints Royce and each of its authorised officers, severally, as its attorney to do all things reasonably necessary to protect, perfect, register, vary, subordinate, or release the security interest, including signing any PPSR financing statements, financing change statements and ancillary documents.

23.5. Pursuant to section 115 of the PPSA, the parties agree that the following provisions in the PPSA do not apply in relation to this security interest to the extent, if any, mentioned (words in this provision have the same meaning as in the PPSA):

(a) section 117 (obligations secured by interests in personal property and land);
(b) section 118 (enforcing Security Interest in accordance with land law decisions), to the extent that it allows a secured party to give a notice to the grantor;
(c) section 125 (obligation to dispose of or retain collateral);
(d) section 129 (disposal by purchase);
(e) section 130 (notice of disposal), to the extent that it requires the secured party to give a notice to the grantor and other secured parties before disposal;
(f) paragraph 132(3)(d) (contents of statement of account after disposal);
(g) subsection 132(4) (statement of account if no disposal);
(h) section 142 (redemption of collateral); and
(i) section 143 (reinstatement of security agreement).

23.6. To the extent permitted by law and where the Client is not a consumer, the Client waives its right to receive any verification statement under section 157 of the PPSA.

23.7. The Client must promptly notify Royce of any change to its name, ACN/ABN, address, contact details, or corporate structure that may affect any PPSR registration or the security interest.

24. Access to Working Papers

24.1. The Australian Taxation Office (ATO) has broad powers to access information and documents. The exercise of those powers is subject to an administrative concession made in the ATO's Guidelines to Accessing Professional Accounting Advisers' Papers (Guidelines). To preserve the protection afforded by the Guidelines, the Client must comply with clause 27 to ensure that any disclosure of documents by Royce is made only on a confidential basis agreed between the parties and limited to specifically nominated third parties.

24.2. Royce will notify the Client as soon as reasonably practicable (unless prohibited by law) if it receives any legally mandatory notice or request for access to its working papers or files from a third party (including, without limitation, the ATO or the Australian Securities and Investments Commission (ASIC)). If legal advice is required to determine whether any information or documents are protected by legal professional privilege or the accountants' concession and may lawfully be withheld, all costs associated with obtaining such advice will be borne by the Client.

25. Confidentiality

25.1. Royce and the Client must keep confidential, and must not disclose, the other party's confidential information, except:

(a) as required by law or a regulatory authority;
(b) to their respective personnel, insurers, auditors or professional advisers and under obligations of confidence; or
(c) as otherwise agreed in writing.

25.2. The Client consents to Royce referring to the Client's name and a general description of the Services for marketing or credentialing purposes, provided no confidential information is disclosed. If the Client notifies Royce that prior approval is required, Royce will obtain that approval before making any public reference.

26. Privacy

26.1. Royce may collect personal information about the Client, the Client's representatives, the Client's clients and others when providing the Services. The parties will cooperate to ensure each meets its obligations under the Privacy Act, including any required notifications to individuals about who is collecting their personal information and how it will be used.

26.2. Royce will take reasonable steps to protect personal information and promptly notify of any eligible data breach affecting the Client's personal information, and cooperate on notifications as required by law.

26.3. Where the Client has collected personal information, the Client warrants that it has done so in accordance with the Privacy Act, is entitled to disclose it to Royce, and that Royce may use and disclose it for the purposes of providing the Services. Royce will handle personal information in accordance with the Privacy Act.

26.4. Each party must take reasonable steps to protect personal information and confidential information it holds in connection with this Agreement from misuse, interference and loss, and from unauthorised access, modification or disclosure.

26.5. If a party becomes aware of an eligible data breach (as defined in the Privacy Act) affecting personal information provided by the other party, it will promptly notify the other party and cooperate in good faith to assess, contain and, where required by law, notify affected individuals and the OAIC.

26.6. The Client acknowledges Royce may use third-party service providers (including cloud services) and, where personal information is stored or accessed outside Australia, Royce will take reasonable steps to ensure such handling is consistent with the *Australian Privacy Principles*.

26.7. Each party must maintain incident response processes appropriate to the nature of the information it holds for the Engagement and will provide reasonable assistance requested by the other to meet applicable privacy law obligations in relation to an eligible data breach.

27. Sending Material Electronically

27.1. Royce can send and receive documents electronically. Such transmission is not secure and may be copied, recorded, read or interfered with by third parties while in transit. If the Client requests electronic transmission of any document, the Client releases Royce from any claim arising from unauthorised copying, recording, reading or interference, any delay or non-delivery, and any damage to the Client's systems or files, to the extent permitted by law. Royce uses reasonable safeguards when transmitting information electronically and, on request, will re-send or use an alternative transmission method where reasonably practicable.

28. Use of Software and Electronic Tools

28.1. Royce may develop or use electronic tools (including spreadsheets, databases and software) in providing the Services. Royce is not obliged to provide those tools to the Client unless they are expressly identified as a deliverable in the Engagement and ownership passes to the Client upon payment of all fees. If any such tools are not specified deliverables but are nevertheless shared with the Client, the Client agrees that:

(a) they remain Royce's property;
(b) Royce developed them solely for its own use;
(c) the Client uses them at the Client's own risk; and
(d) the Client may not provide them to any other third party.

29. Intellectual Property

29.1. All copyright and other intellectual property rights in materials and tools (including software and working papers), data, designs, models, methodologies, analysis frameworks, practices, ideas, concepts and techniques brought to, or created in the course of, the Engagement remain the sole property of Royce and are irrevocably vested in the Royce absolutely.

29.2. Subject to payment of all fees, Royce grants the Client a non-exclusive, non-transferable, royalty-free licence to use the final deliverables provided under the Engagement solely for the Purpose.

30. Resolving Disputes

30.1. If a dispute arises in connection with the Engagement, the Client agrees to meet with Royce in good faith to attempt to resolve the matter. If the dispute is not resolved through negotiation, both parties agree to attempt to resolve it through mediation before commencing any legal proceedings. Nothing in this clause prevents a party from seeking urgent injunctive, equitable or debt recovery relief.

31. Survival

31.1. Clauses relating to fees, confidentiality, privacy, intellectual property, limitation of liability, indemnity, PPSA/security, guarantees, and dispute resolution survive termination of this Agreement.

32. Trustee

32.1. If the Client enters into this Agreement as a trustee of a trust, the Client warrants it has the right of indemnity out of trust assets, that right has not been excluded or limited, and it will not do anything to prejudice that right. The Client's liability extends to both trust assets and, to the extent permitted by law, the Client personally.

33. Severance

33.1. If any provision of these Terms and Conditions is illegal or unenforceable in any jurisdiction, it will be enforced to the fullest extent permitted by law and, to the extent it cannot be so enforced, will be severed for that jurisdiction without affecting: (a) the validity or enforceability of the remaining provisions; or (b) the validity or enforceability of that provision in any other jurisdiction.

34. Variation

34.1. The Engagement and these Terms and Conditions may only be varied by written agreement between Royce and the Client.

35. Waivers

35.1. A right under these Terms and Conditions may only be waived by written notice signed by the waiving party. A failure or delay to exercise a right, or a single or partial exercise, does not waive that or any other right. Any waiver applies only to the specific instance and purpose for which it is given and is not a continuing waiver.

36. Relationship

36.1. Except where expressly stated in the Engagement, these Terms and Conditions do not create a relationship of employment, trust, agency, or partnership between the parties.

37. Force Majeure

37.1. No party will be liable for any delay or failure to perform its obligations or any condition pursuant to the Engagement and these terms (other than an obligation to pay monies) if such delay arises due to an unforeseen event beyond the reasonable control of that party which is not otherwise dealt with in these Terms and Conditions. If a delay or failure of a party to perform its obligations or any condition is caused or anticipated due to the relevant unforeseen event beyond the reasonable control of that party, the performance of that party's obligations will be suspended until such time as the party can reasonably comply with its obligations.

38. Assignment

38.1. Neither party may assign or otherwise deal with its rights or obligations under the Engagement or these Terms and Conditions without the other party's prior written consent.

39. Governing Law

39.1 The law of New South Wales governs these Terms and Conditions and any dispute in connection with the Engagement.

1. Guarantee Terms

1.1. As consideration for Royce supplying the Services to the Client as set out in the Engagement, the Guarantor as joint and several guarantor(s) agree to be personally bound to the following:

1.2. The Guarantor(s) hereby:

(a) Jointly and severally guarantees to Royce that the due and punctual payment of all money presently owing or any money that may be owing in the future by the Client, in respect of the cost of services supplied to the Client by Royce and any other sums payable by the Client to Royce (hereinafter collectively called "Guaranteed Money").

(b) Jointly and severally agrees to indemnify and keep Royce indemnified from and against all loss and claims whatsoever and howsoever caused in relation to the supply of the services.

(c) This is a continuing and unconditional guarantee and indemnity and extends to all obligations now or in the future owing under this Agreement and any variation, renewal, extension, assignment, novation, compromise or settlement, despite any change in the Client's constitution or ownership.

(d) Royce may enforce this guarantee and indemnity without first proceeding against the Client or any other person or enforcing any other right or security. The Guarantor waives any right to require Royce to do so and any other defences available to a surety.

(e) The Guarantor must pay amounts due under this guarantee and indemnity in full without set-off or counterclaim and without deduction or withholding except as required by law.

(f) The Guarantor must on demand pay all reasonable enforcement and legal costs on a full indemnity basis incurred by Royce in enforcing this guarantee and indemnity.

1.3. Until all amounts owing to Royce are paid in full, the Guarantor must not prove in the Client's insolvency, claim or receive the benefit of any distribution, exercise any right of contribution, subrogation or indemnity against the Client, or claim the benefit of any security held by Royce.

1.4. As security for the Guarantor's obligations, the Guarantor charges in favour of Royce all of the Guarantor's present and future interests in real property and personal property and consents to Royce lodging a caveat over any real property and registering a PPSA security interest. The Guarantor must, on demand, execute documents and do all things reasonably required to give effect to this security, and irrevocably appoints Royce and each of its authorised officers, severally, as attorney for that purpose.

1.5. The Guarantor consents to Royce obtaining and using information about the Guarantor from a credit reporting body for the purpose of assessing the Guarantor as guarantor in connection with the provision of commercial credit to the Client, and to Royce exchanging such information with credit providers and credit reporting bodies for that purpose, in accordance with the Privacy Act.

Director/Guarantor:		Director 1	Director 2
	Name		
	Address:		
	Phone:		
	Email:		
	Signature:		

Annexure A – Scope of work and service fees

Notes:

General consultation: Free of charge
Standard Hourly & Ad-Hoc Rates for formal consultation:
Where work falls outside the packages above, services are billed in six (6) minute increments at the following rates:
Director / Principal: $500.00 per hour, GST inclusive
Senior Client Manager: $350.00 per hour, GST inclusive
Accountant: $250.00 per hour, GST inclusive