

1. Standard Terms of Engagement of Troiano & Associates

Troiano & Associates will provide accounting and taxation services which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). APES 305 requires us to communicate the terms of engagement with you. Therefore, this document confirms our understanding of the terms of our engagement, the terms of business and the nature and limitations of the services that we will provide.

Purpose of this document

We set out below the Terms of Engagement for the most common services provided by Troiano & Associates. Please read this document carefully and if you have any queries or wish to discuss any aspect of this document, please contact our office.

1.1 Accounting Services

Compilation of Financial Statements

From information you provide, we will compile special purpose financial reports for each company, trust, trading partnership and other entities as required for the relevant year or period, comprising of the operating statement and balance sheet, related notes and our report. We will compile and forward the following financial reports to you on a yearly basis unless agreed more frequently:

- a. Operating Statement
- b. Balance Sheet
- c. Divisional Operating Statements (if applicable)

We will rely on you for both the completeness and accuracy of the information supplied to us and you are solely responsible to users of the special purpose financial reports compiled by us. This includes your responsibility for the maintenance of adequate accounting records, an adequate internal control structure and the selection and application of appropriate accounting policies.

Specifically you will be responsible for:

- d. invoicing customers, banking and payment of accounts;
- e. keeping records of receipts and payments;
- f. reconciling balances monthly with bank statements;
- g. keeping posted and balanced the debtors ledger;

- h. keeping posted and balanced the creditors ledger;
- i. categorising the input data for processing;
- j. processing the data into your accounting software;
- k. maintenance of all books and records;
- l. preparation of lists of debtors, bad debts written off, creditors and stock on hand as at balance date.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which you provide, into a financial report. Our procedures will not include verification or validation procedures. No audit or review will be performed and accordingly no assurance will be expressed or implied.

Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters which may come to our attention.

The information will be compiled in accordance with the accounting policies you have indicated as appropriate. These policies and any known departures there from will be disclosed. The information will also be compiled in accordance with APES 315, *Compilation of Financial Information*.

1.2 Taxation Services

Income Tax

If we have been instructed, we will compile income tax returns for each entity which is required to lodge an income tax return.

In compiling the income tax returns we will exercise due care and skill. However, the Income Tax Assessment Act places responsibility for the contents of the return with the taxpayer. Therefore, you should carefully check the income tax return before signing.

We will also check and process any information relating to each tax return including, but not limited to, income tax assessments and PAYG assessments.

Goods & Services Tax

If we have been instructed to prepare the Business Activity Statements of your business.

We will compile Business Activity Statements for all entities in your group which are registered for Goods and Services Tax, PAYG Withholding or Fringe Benefits Tax.



In compiling the Business Activity Statements we will exercise due care and skill. However the New Tax System (Goods and Services Tax) Act places responsibility for the contents of each return with the taxpayer. Therefore, you should carefully check each statement prior to signing.

We will submit each Business Activity Statement to the Australian Taxation Office following receipt of an original signed return.

We will check and process any correspondence received from the Australian Taxation Office in relation to each statement.

If we have not been instructed to prepare the Business Activity Statements of your business.

As the business activity statements are prepared quarterly and lodged during the financial year, it is not possible for this firm to review the correctness of the underlying financial information as part of the preparation of the quarterly Business Activity Statements. This is because we are engaged to prepare the annual accounts and these are prepared at the conclusion of the financial year.

Therefore, for the quarterly Business Activity Statements, we will rely on and process the financial information provided to us without any review of the primary source documents. In doing that, we will make the following specific assumptions:

- a. The financial information provided to us is accurate;
- b. The financial information correctly states the GST position. For example, all input tax credits and GST payable amounts have been correctly recorded in the general ledger;
- c. You have the necessary supporting documentation to satisfy the Australian Taxation Office for GST purposes; and
- d. You hold valid tax invoices and adjustment notes for all expenditure incurred by you in respect of which an input tax credit is being claimed.

If you are unsure of the correct GST position or documentary evidence required, we are able to provide this as work which is outside the scope of our engagement and charged as additional services.

However, it is possible that, when the financial accounts are prepared, some discrepancies will exist between the information disclosed in the quarterly Business Activity Statements and the annual financial statements. Should any discrepancies arise, we will discuss the

need to correct either the Business Activity Statements and/or financial accounts and the fee for those services.

Fringe Benefits Tax

If we have been instructed to prepare the Fringe Benefits Tax return(s).

We will prepare a Fringe Benefits Tax (FBT) return for all entities in your group which are registered for FBT based on the information you have provided to us. In preparing the return we will also prepare all necessary declaration and elections required to be kept.

In compiling the return we will exercise due care and skill. However the Fringe Benefits Tax Act places responsibility for the contents of each return with you. Therefore, you should carefully check each return prior to signing.

We will electronically submit the return to the Australian Taxation Office on your behalf. We will check and process all information received from the Australian Taxation Office in relation to the return.

Superannuation

If we have been engaged to attend to the compliance work for your superannuation fund, this assignment will involve:

- a. Preparation of the annual accounts for the purposes of the Superannuation Industry Supervision Act (SIS Act)
- b. Preparation and lodgement of the SMSF annual return. It is important to note as part of the regulatory framework for SMSFs, an annual audit of the fund must be undertaken and provided to the trustees before the annual SMSF return is lodged. Therefore trustees of the fund must ensure that they provide the fund accounting records no later than 31 October each year to allow these tasks to be completed.
- c. With respect to the annual audit of the SMSF referred to above, we will make arrangements for the audit to be undertaken by an external party and the cost of such third party will be invoiced separately each year.

In addition to the basic financial information required to complete these requirements, it is expected that the source documentation will be available to allow this firm to analyse the implications of any superannuation related transaction.



TROIANO&ASSOCIATES

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You should also note that the deeds of the fund should be annually reviewed by a superannuation specialist to ensure they continue to comply with the requirements of the SIS Act. Our engagement does not extend to the provision of financial planning advice or legal advice, although we are happy to recommend the services of a superannuation specialist for this task.

This service does not cover any inquiries or investigations conducted by the Australian Taxation Office.

Delays

TROIANO&ASSOCIATES will not be liable for any failure or delay in performing Services if that failure or delay arises from anything beyond its control, including ultimately performance by you of your obligations, in which case TROIANO&ASSOCIATES is entitled to review its fees and, if delay is substantial, terminate the agreement.

Land Tax and Stamp Duty

Our advice will cover Income Tax and Goods and Services Tax. It will not cover any other taxes such as stamp duty or land tax. The scope of our engagement will be limited to the performance of the services listed in this document.

Ownership of Documents

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Our engagement will result in the production of financial statements, income tax returns, management reports and business activity statements. Ownership of these documents will vest with the client. All other documents produced by us in respect of this engagement including our working papers, general journals, general ledgers and draft documents, will remain the property of Troiano & Associates.

If our services are terminated (by either party), we shall be entitled to retain all documents owned by you until payment in full of all outstanding fees. Where copies of any documents released to you are required for our records, you will be charged for the photocopying at our normal rates.

Troiano & Associates has a policy of exploring a legal right of lien over any client documents, electronic or otherwise, in our possession in the event of a dispute.

1.3 Payroll Services

Payment Summaries

Where specifically instructed, we will prepare payment summaries and annual reconciliations for all entities in your group which are registered for Pay As You Go (PAYG) Withholding based on the information you provide to us and from your payroll application.

In compiling the payment summaries and annual reconciliations we will exercise due care and skill. However the responsibility for the contents of each payment summary and annual reconciliation remains with you. Therefore, you should carefully check each payment summary and annual reconciliation prior to finalisation.

We will electronically submit the payment summary information to the Australian Taxation Office on your behalf.

Payroll Tax Returns

Where specifically instructed, we will prepare and submit monthly payroll tax returns and the annual reconciliation to the Office of State Revenue for all entities in your group which are registered for payroll tax.

Workers Compensation Annual Wages Declaration

As we are no longer required to review workers compensation policies by law, you will be responsible for preparing and submitting Workers Compensation wages declarations for all entities in your group which hold Workers Compensation policies. We will not review or audit the declaration prior to lodgement with the insurer unless you specifically request us to.

2. Terms of Business of Troiano & Associates

This document together with the Client Engagement Letter (if applicable) and, any subsequent Confirmation Letter(s), form the Contract between the client and Troiano & Associates (referred to as "We", "Us" and "Our"). The references defined in the Client Engagement Letter or any subsequent Confirmation Letter(s) have the same meaning in these Terms of Business.



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THE TAX INSTITUTE
CHARTERED TAX
ADVISER



2.1 Services

We will provide the services described in the Terms of Engagement and if applicable, as per the Client Engagement Letter and any subsequent Confirmation Letter(s).

Our work will be based solely on the information provided, the circumstances made known to us and the assumptions set out in our correspondence. We rely on you bringing to our attention as soon as possible any changes in the information as originally presented as it may have an impact upon our advice.

Changes in the law and its interpretations may take place before our advice is acted upon or may be retrospective in effect. Unless specifically stated, we accept no responsibility to inform you of changes in the law or interpretations affecting advice previously given by us.

Some of the matters on which we may be asked to advise on may have personal tax implications for directors and employees for which we are not responsible unless specifically instructed to address on an individual basis.

Time Scale

We will use our best endeavours to carry out our obligations in accordance with the time scales set out in the Client Engagement Letter or Confirmation Letter(s) or as otherwise agreed. However, unless both parties specifically agree otherwise in writing, the dates contained in the Client Engagement Letter or Confirmation Letter(s) or otherwise advised are indicative dates intended for planning and estimating purposes only and are not contractually binding.

Changes to Services

Either of us may request changes to the services to be provided or changes to any other aspect of the Terms of Engagement but no such changes take effect unless agreed in writing. Both parties agree to work together to enable both parties to assess the impact of any requested changes on the cost, timing or any other aspect of the services.

2.2 Reporting

We will report to you in accordance with the terms set out in the Terms of Engagement and if applicable, the Client Engagement Letter and/or Confirmation Letter(s). You may make copies of any reports for your own internal use but you must not provide the report or copies to any third party without first obtaining our written consent. Such consent will only be granted on

the terms we deem appropriate which will include that we accept no duty or responsibility to any other party who may seek to rely on our report. In some cases appropriate releases from third parties may be required.

2.3 Intellectual Property

We retain all copyright (and other intellectual property rights) in everything we develop (or are involved in developing) either before or during the course of an engagement including systems, methodologies, software, know-how, all reports, written advice or other deliverables we provide to you.

All working papers prepared by us in connection with this engagement remain our property.

You have the right to use or reproduce any report prepared for you by us provided this concurs with the purpose for which the report was written.

We reserve the right to exercise a lien on all funds, records, documents and files held by the firm in relation to any outstanding payments due from you for any services rendered by the firm or otherwise related.

2.4 Information

You agree to provide in a timely fashion all information and documents reasonably required to enable us to provide the services. Unless otherwise stated in the Client Engagement Letter and/or Confirmation Letter(s), we will not independently verify the accuracy of such information and documents and we will not be liable for any loss or damage arising from any inaccuracy or other defect in any information or documents supplied by you.

2.5 Fees and Payment

How fees will be calculated

Fees for the Services will be charged on the basis set out in the Client Engagement Letter or Confirmation Letter(s). Where these letters do not state the basis on which our fees will be charged, our fees will reflect time spent and such other factors as complexity, monetary values involved, specialist input required and the urgency of the matter. Goods and services tax ("GST") at the prevailing rate will be added to and forms part of our fees.

Our total fees or hourly rates and, where applicable, out of pocket expenses (our "Billings") are based on the currently applicable GST rate (except where we have assessed that the services to be provided GST free). If this GST rate changes, our Billings will be adjusted to reflect the change.



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Expenses

All charges are exclusive of expenses unless the Client Engagement Letter and/or Confirmation Letter(s) states otherwise. We will charge you out of pocket expenses such as reasonable travel, subsistence and document handling costs (photocopying, printing, fax and courier, etc.) incurred in connection with the services. The charges will be calculated as the amounts incurred by us (net of any applicable GST input tax credit to which we are entitled) plus GST as applicable. Any special expense arrangements will be agreed and set out in the Client Engagement Letter and/or Confirmation Letter(s).

Payment of Invoices

Unless specifically agreed otherwise, your obligation to pay us fees and expenses to which we are entitled will not arise until we have issued a fee account to you. Where an amount for GST is stated to be a component of the fees and expenses, our fee account will comply with the law specifying what a "tax invoice" is for GST purposes.

Our invoices will be issued on a monthly basis or as set out in the Client Engagement Letter and/or Confirmation Letter(s). All invoices will be due for payment within 7 days of issue. Troiano & Associates retains the right to charge a commercial rate of interest on accounts which are overdue by more than one month at the rate set under section 2 of the Penalty Interest Rates Act 1983 (Vic).

Retainer

We may require payment of a retainer equal to the initial cost estimate of the particular engagement prior to commencing any work under this engagement. The retainer is made payable to Troiano & Associates and will be applied by us towards the payment of our professional fees, costs and disbursements as they are incurred and made.

You may be requested to periodically pay additional advance retainers in such amounts at our discretion provided those amounts are reasonably related to the work to be undertaken during a period or on a mutually agreed basis.

When we finish work on your engagement, we will return to you any remaining portion of the retainer after all professional fees, costs and disbursements have been paid.

2.6 Term and Termination

Duration of Contract

These Terms of Engagement apply to our relationship with you. There is no need for you to sign these Terms of Engagement in order to accept them; you will accept them by continuing to instruct us to work for you.

Termination

The engagement may be terminated by either party by written notice if either party fails to remedy a material breach of these Terms of Business.

Otherwise the contract may be terminated by either party provided 60 days written notice of such termination is given.

2.7 Confidentiality & Discretion

We will not disclose any information relating to your affairs to any third party, without your consent, unless required by law. You may provide us with permission to disclose your confidential information in certain circumstances, or place conditions on the disclosure of certain confidential information. If you do so, we will have permission to disclose the relevant information accordingly, in the performance of our services, unless you instruct us otherwise in writing.

To afford the maximum protection to your confidential interests, all employees of Troiano & Associates are employed under a service contract which contains a clause strictly forbidding the unauthorised disclosure of information.

2.8 Limitation of Liability

Troiano & Associates will use reasonable skill and care in the provision of the Services to Clients as set out in the Terms of Engagement and/or Confirmation letter.

Our liability is limited by a scheme approved under the Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Councils' website www.professionalstandardscouncil.gov.au.

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, as a self-assessor. You should carefully review the income tax return to ensure that items shown are true and correct.

Some of the matters on which we may be asked to advise you may have tax implications for other entities,



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directors, employees or any other parties. Unless advising on such tax implications is expressly included in the Services, we will not bear any liability to you or any other relevant entities, directors, employees or any other parties in respect of those tax implications, and you indemnify us against any claim by any such entities, directors, employees or other parties in this respect.

2.9 Indemnity Against Third Party Liability

The Client shall indemnify and hold harmless Troiano & Associates and its principal, consultants, agents and employees from and against any loss, expense, damage or liabilities (or actions that may be asserted by any third party) that may result from any third party claims arising out of or in relation to the provision of the services or any use by you of any deliverable item under this engagement and will reimburse Troiano & Associates for all costs and expenses (including legal fees on a solicitor client basis) incurred by Troiano & Associates in connection with any such action or claim.

2.10 Documents

It is our practice to destroy documents belonging to us after they are more than seven years old. Your acceptance of these terms includes your consent for us to destroy any documents that strictly belong to you which have been filed amongst our own papers.

Troiano & Associates may use an electronic document management system. In that instance, all documents received from clients are scanned and stored electronically. Your acceptance of these Terms of Engagement includes your consent for Troiano & Associates to destroy any hard copy documents received from you.

2.11 Your disclosure and record keeping obligations

You are required by law to keep full and accurate records relating to your tax affairs.

It is your obligation to provide us with all information that you reasonably expect will be necessary to allow us to perform work contemplated under an engagement within a timely manner or as requested. This includes providing accurate and complete responses to questions asked of you by us within a reasonable timeframe. Inaccurate, incomplete or late information could have a material effect on our services and/or our conclusions and may result in additional fees. We will not verify the underlying accuracy or completeness of information you provide to us.

You are also required to advise us on a timely basis if there are any changes to your circumstances that may be relevant to the performance of our services. Specifically, if any subsequent event results in the information you provided to us being inaccurate, incomplete or misleading, then you are obliged to advise us as soon as possible. We take no responsibility to the extent that our advice is inaccurate, incomplete or misleading because it is based on inaccurate, incomplete or misleading information being provided to us.

By accepting the Terms of Engagement, you will be taken to have agreed that the performance of our services is dependent on the performance of your obligations relating to disclosure and record keeping.

The Taxation Administration Act 1953 contains specific provisions that may provide you with 'safe harbours' from administrative penalties for incorrect or late lodgement of returns if, amongst other things, you give us 'all relevant taxation information' in a timely manner (the safe harbour provisions apply from 1 March 2010).

Accordingly, it is to your advantage that all relevant information is disclosed to us as any failure by you to provide this information may affect your ability to rely on the 'safe harbour' provisions and will be taken into account in determining the extent to which we have discharged our obligations to you.

You are also required to advise us if you become aware of any conflict of interest or potential conflict of interest. Generally, a conflict of interest is any event which may result in us becoming unable to remain objective in the performance of our services to you. Some examples of events which could give rise to a conflict of interest or potential conflict of interest during an engagement are changes to your business circumstances, events affecting your family (e.g. death and/or marriage breakdown) or a legal action commencing against you.

2.12 Your rights and obligations under the taxation laws

You have certain rights under the taxation laws, including the right to seek a private ruling from the Australian Taxation Office (ATO) or to appeal or object against a decision made by the Commissioner. As relevant, we will provide further information to you concerning your rights under the Australian taxation laws during the conduct of the engagement. Information provided will be limited to the scope of the engagement as agreed upon by us.

You also have certain obligations under the Australian taxation laws, such as the obligation to keep proper



records and the obligation to lodge returns by the due date.

As part of our services, we will keep you informed of any specific rights and obligations that may arise for you under the Australian taxation laws. Information provided will be limited to the scope of the engagement as agreed upon by us.

2.13 Trust account

We maintain a separate trust account for dealing with all money received from you or on your behalf, except for amounts received from you in payment of our fees. We may apply these funds in payment of our fees with your written authorisation.

2.14 Our obligation to comply with the law

We have a duty to act in your best interests. However, the duty to act in your best interests is subject to an overriding obligation to comply with the law even if that may require us to act in a manner that may be contrary to your interests. For example, we could not lodge an income tax return for you that we knew to be false in a material respect.

We also have an obligation to ensure that we manage conflicts of interest as they arise. In this regard, we have arrangements in place to ensure that we manage potential or actual conflicts of interest. The effective operation of these arrangements depend, in part, on you complying with your obligation to disclose any potential conflicts of interest to us (see your rights and obligations, above).

Our advice and/or services will be based on Australian taxation law in force at the date of the provision of the advice and/or services. It is your responsibility to seek updated advice if you intend to rely on our advice at a later stage. We note that Australian taxation laws are often subject to frequent change and our advice will not be updated unless specifically requested by you at the time of the change in law or announced change in law.

2.15 Communications

During our performance of the Services we may wish to send messages and/or documents to each other by electronic means. As electronic communication carries with it the possibility of inadvertent misdirection, or non-delivery of confidential material, unless you notify us otherwise you consent to the use of electronic communication in accordance with the clauses below.

Where messages are sent electronically, we will adopt the following procedures and require you to do likewise:

- a. If sending a confidential e-mail message, the sender will indicate if a response is not wanted in an electronic form. All risks connected with sending electronically commercially sensitive information relating to your business are borne by you and are not our responsibility. If you do not accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication.
- b. Both parties will carry out procedures to protect integrity of data, in particular, it is the recipient's responsibility to carry out virus checks on all electronic despatches before launching any documents, whether received on disk or otherwise.

2.16 Exclusivity

Troiano & Associates will not be prevented or restricted by anything in this Contract from providing services for other clients.

2.17 Previous Accountant (if applicable)

As a matter of professional courtesy, and in line with the requirements of the CPA Australia, we will need to inform your previous accountant that we have been engaged by you as your new accountant and to receive from them any outstanding matters and files. You may refuse to provide this information but in doing it may cause problems in the efficient transfer of your files.

2.18 Previous Returns

We note we are not engaged to review the accuracy of any previous returns lodged by your organisation including that of the trustee/s and/or beneficiaries and therefore disclaim all responsibility.

2.19 Overdue Returns

We will forward any correspondence received from the Australian Taxation Office that relates to overdue and outstanding Income Tax Returns to you. Unless specifically requested by you, if returns remain overdue for a period of two years or more (including the current tax year), then we reserve the right to, without notice, remove the file and any related parties from our tax agent listing.

2.20 Outsourced Services

We do not engage overseas outsourced professional services in the course of our engagement and prefer to



provide those work opportunities to locally based employees. We have no plans to change that position.

2.21 Involvement of Others

Where, as part of our engagement, the services of an external consultant or expert are required, an estimated cost and timeframe and involvement will be provided to you for your approval.

2.22 Privacy of Personal Information

Disclosure by you of personal information to us in the course of our engagement is subject to the Privacy Act 1988 ("The Privacy Act"). Accordingly the Services are provided on the basis that you will only disclose personal information about an individual to us:

- for a purpose related to the performance of the Services;
- provided you have made all disclosures required under the Privacy Act;
- provided you have obtained any consents required under the Privacy Act; and
- provided to do so would not otherwise breach the Privacy Act.

As we rely on you to fulfil these obligations you will indemnify Troiano & Associates, its principal, consultants, agents and staff, against any claim, loss or expense resulting from your failure to make any disclosure or obtain any consent required under the Privacy Act or otherwise to comply with the Privacy Act.

If the performance of the Services requires a third party to supply personal information to us upon your request, it is your obligation to ensure that the third party complies with clauses (a) to (d) above and you will indemnify us against any claim, loss or expense resulting from that party's failure to do so, or to otherwise comply with the Privacy Act.

2.23 General

Updating of these terms

We may update and amend these Terms of Engagement and Terms of Business from time to time without notice to you. The current Terms of Engagement and Terms of Business, are available on our website at http://www.troianocpa.com.au/standard_terms_of_engagement.

Due to the logistical problems involved, we do not advise clients when changes occur in the Terms of Engagement and Terms of Business occur and ask that

you regularly refer to our website. Our continued engagement following the updating of these Terms of Engagement and Terms of Business will constitute acceptance of the updated Terms of Engagement and Terms of Business.

Client Engagement Letter to take Precedence

In the event of any conflict between these Terms of Business and the Client Engagement Letter and/or Confirmation Letters, the Client Engagement or Confirmation Letter(s) will take precedence.

Assignment

Neither party may, nor have the power to, assign or otherwise deal with its rights or obligations under this Contract without the prior written consent of the other party, except that Troiano & Associates may without consent assign or novate this Contract to a successor of the business of Troiano & Associates to which this Contact relates.

Notices to produce documents

If we receive any legally enforceable notice or demand issued by a third party, including the Australian Securities and Investments Commission, Australian Taxation Office, Australian Stock Exchange, any government statutory body or instrumentality, or 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.

2.24 Force Majeure

Neither party will be liable to the other for any delay or failure to fulfil their obligations under this Contract (other than payment obligations) to the extent that any such delay or failure arises from causes beyond their control.

For more information

If you have any questions relating to the Troiano & Associates Terms of Engagement and Terms of Business as outlined above, please contact us by calling 03 8862 6334, writing to us at Suite 2.03 / 737 Burwood Road, Hawthorn, VIC, 3122 or emailing us at Contact_Us@TroianoCPA.com.au

