

TERMS OF TRADE

1. APPLICABILITY AND ACCEPTANCE OF THESE TERMS OF TRADE

- 1.1. All templates, content, licences, services, information and software (goods and services) provided by Task Technology Pty Ltd (ACN 004 572 614) in its own capacity and as trustee of The Wellington Services Trust (ABN 15 623 149 292) of 502a Albert Street, East Melbourne VIC 3002 ("us") may be used solely under the following terms and Terms of Trade ("Terms of Trade").
- 1.2. Your acceptance of goods and services from us means that you accept these Terms of Trade. We may make changes to these Terms of Trade from time to time.

2. PRICES, CHARGES AND PAYMENT

- 2.1. You agree to pay in full the amount specified on any invoice rendered by us for goods and services supplied to you within 7 days of the date of the invoice (unless we agree otherwise in writing).
- 2.2. Where we make individual deliveries of goods and/or or deliveries in instalments, you may be invoiced separately for each delivery in which case, you agree to pay each invoice according to its terms.

3. DELIVERY AND SUPPLY OF SUBSCRIPTION PRODUCTS

- 3.1. When payment of our invoice for your order for a subscription product (e.g. CaseWare Working Papers, Task Audit Template, or annual support) is accepted by us, we will:
 - (a) supply that product to you for an initial subscription period of 12 months (initial period); and
 - (b) continue to supply that product to you and invoice you after the initial period has expired until you cancel the order for that product in accordance with Clause 10.
- 3.2. We grant to you a non-exclusive, non-transferable limited licence to:
 - (a) access and use of software, templates and data made available by us that you have chosen to subscribe to in your Order (the service);
 - (b) download and temporarily store such software, templates and data to a storage device under your exclusive control (your network);
 - (c) internally display such downloaded software, templates and data; and
 - (d) reproduce such templates and data subject these Terms of Trade.
- 3.3. You accept that dates we give you for delivery are our best estimate, are given in good faith and may be subject to change without notice.
- 3.4. We will deliver goods ordered to the address supplied on your order form or to an alternate address that we agree in writing.
- 3.5. You agree that delivery will be complete when the goods are delivered to your nominated address.
- 3.6. We can immediately cancel your subscription to a product at any time by giving you written notice. If we do that, we will refund to you, on a pro-rata basis, any part of the subscription fee that you have already paid that relates to the unused portion of that subscription.

4. ACCESS SECURITY

- 4.1. We will provide access to the service to the number of users specified on your Order who have been issued by you with a user name and password to access your network (authorised users);

- 4.2. If required, we will provide a user name and password (logon id) to authorised users who need to have access to the service other than through your network.
- 4.3. If you want to use an IP authentication regime, you must ensure that the IP address you use is unique to your organisation. If not, we will issue logon ids to enable your authorised users to access the service.
- 4.4. You must:
 - (a) ensure that only authorised users access the service through your network or a logon id;
 - (b) ensure that authorised users comply with these Terms of Trade;
 - (c) ensure that only the number of users specified on your Order have access to the service;
 - (d) ensure that authorised users do not disclose their logon id or network password to a third party;
 - (e) promptly cancel the network password of any user who ceases to be registered with, employed by or contracted to you;
 - (f) take all reasonable steps to disable the ability of any user to access the service who breaches or fails to observe any provisions of this agreement where such breach is not remedied within 14 days of our notifying you and the user of such breach; and
 - (g) notify us immediately if you suspect that the security of a logon id or of your own network has been compromised or if the service is being used in an unauthorised manner.

5. USE OF THE PUBLICATIONS

- 5.1. The publications appearing on the service are not a substitute for professional advice.
- 5.2. Information appearing in the publications available on the service may only be used by authorised users in the ordinary course of your business and expressly for:
 - (a) the purpose of giving professional advice to your clients; and
 - (b) inclusion in professional advices, submissions, communications to your clients and potential clients, the preparation of tenders, reports, submissions and other like documents (work product), provided:
 - (i) authorised users may not undertake these activities for or on behalf of an unrelated third party;
 - (ii) the work product is not made available for sale; and
 - (iii) recipients of the work product are not permitted to make further reproductions of such material.
- 5.3. The performance of the service will vary with the hardware on which it is used. You must check that your network is capable of supporting the service before completing your order.

6. INTELLECTUAL PROPERTY RIGHTS

- 6.1. All intellectual property rights in the software and the publications available on the service are and remain the exclusive property of ourselves or third party suppliers as the case may be. When using the publications and the service, you must comply with the law including, without limitation, copyright laws.
- 6.2. Unless expressly permitted you must not, nor must you authorise any third person to:

- (a) reproduce, copy, download, store, publish, transmit, transfer, communicate, distribute the publications or the service, or any part of the publications or service, in any form or by any means;
- (b) modify or make any alterations, additions or amendments to any part of the publications downloaded from the service;
- (c) combine the whole or any part of the data available on the service with any other software, data or material; or
- (d) store or use any part of such data in an archival database or other searchable database,

except as forming part of any work product.

6.3. Unless expressly permitted you must not, nor must you authorise any third person to:

- (a) distribute, disseminate, sell, rent, lend or otherwise use the publications or the service, or any part of the publications or service, in any form or by any means;
- (b) make the service available to any person other than an authorised user;
- (c) convert material downloaded from the service into an electronic format other than the one in which it was supplied;
- (d) reverse engineer, decompile, disassemble or otherwise attempt to discern the source code of the components of the service or reproduce all or any portion of the said components; or
- (e) remove, alter, circumvent or tamper with any trade marks, copyright notices, copyright protection devices, disclaimers or other legal notices.

7. SUSPENSION OR MODIFICATION OF THE SERVICE

7.1. We may discontinue or revise any or all aspects of the service or publications appearing on the service (including, without limitation, the supply of any publication through the service) at our sole discretion and without prior notice.

7.2. We may, without notice, suspend access to the service, in whole or in part, until further notice, with immediate effect:

- (a) to periodically maintain or improve the publications or the service and related systems;
- (b) to comply with any order, instruction or request of any government, any emergency services organisation, or other competent judicial, administrative or regulatory authority;
- (c) if we believe that the service or the publications may be used in such a way as may constitute a breach of any provision of the Terms of Trade; or
- (d) if you fail to pay all or part of any fee by the due date.

7.3. Whilst we will use our best endeavours to minimise disruption to the service, unscheduled outages may occur from time to time.

8. CONSEQUENCES OF SUSPENSION AND TERMINATION

8.1. Upon termination or suspension of your subscription for any reason, we may immediately disable access to the service and neither you nor your authorised users will be entitled to access the service.

8.2. If we have suspended your service for failure to pay all or part of the subscription fee by the due date, we will, at our sole discretion (unless required otherwise by law), reconnect the service to you, provided you pay the full amount for which you have been invoiced.

8.3. If we remove or modify any or all publications from the service (in accordance with clause 7.1 of these Terms of Trade), your remedy is limited to a pro-rata

refund of the subscription fee provided you have already paid for access to the relevant publication.

9. RISK AND TITLE

- 9.1. The risk in any goods that you order from us will pass to you on delivery irrespective of when payment is completed.
- 9.2. You agree that all goods remain our property until you have paid for them in full. Until then, you acknowledge that we remain the equitable and legal owner and that you are in possession of those goods only as our bailee until you have completed payment.
- 9.3. You are liable to pay in full the price of any goods delivered to you. If you fail to pay for goods by the due date for payment, we will be entitled to retake possession of the goods, resell them and keep the proceeds of the sale. Any shortfall remaining in the amount owing after resale will remain a debt owed by you.

10. RETURN OF GOODS AND CANCELLATION OF SUBSCRIPTIONS

- 10.1. You must notify us that you wish to cancel your order for a subscription product within 30 days of receiving your first invoice from us, otherwise you may only cancel within 30 days of receiving a renewal invoice.
- 10.2. If you cancel an order for a subscription product outside the 30 day period, your cancellation will only take effect at the end of the current twelve month period for an annual fee subscription product. In the case of other subscription products, you may cancel but you will not receive a refund or credit.
- 10.3. Whenever you notify us that you wish to return goods or cancel a subscription you must: (a) include the product description, the number of licences and invoice number of the goods/subscription service; and (b) return the goods/subscription service to us in their original condition.
- 10.4. If you fulfil the conditions in clauses 10.1 and 10.2, we (in our absolute discretion) will either issue you with a credit or refund the purchase price paid by you for the returned goods.
- 10.5. Except where required by law, you will not be entitled to a refund or credit if you cancel an order but do not complete all of the steps set out in clauses 10.1 and 10.2 above.

11. UNANTICIPATED EVENTS

- 11.1. We may cancel or suspend delivery of any ordered product in the event of any delay or non-performance due directly or indirectly to wars, terrorism, strikes, lockouts, delays or defaults of manufacturers or suppliers, act of God, or any other cause beyond our reasonable control.

12. COSTS

- 12.1. If you default in performing your obligations under these Terms of Trade and we incur expenses in enforcing our rights under these Terms of Trade (for example and without limitation, expenses incurred by us in recovering any moneys owed by you to us), you must pay those expenses to us on demand (including all legal costs on a full indemnity basis).

13. PRIVACY

- 13.1. You acknowledge that personal information concerning you collected or held by us may be used for a variety of purposes including:
 - (a) to supply goods and services that you have ordered;
 - (b) to administer your account and to enforce this contract; and
 - (c) for marketing purposes.

- 13.2. If you do not want us to use your personal information for marketing purposes, please advise us in writing.
- 13.3. You also agree that if you provide us with personal information about any other individual, you will ensure that the individual is aware:
 - (a) that you have supplied their personal information to us and the reason; and
 - (b) of the details in this clause 13 which apply to information we collect about them as well as information we collect about you.
- 13.4. If you fail to provide any information requested by us, we may be unable to supply the goods and services that you order or request.
- 13.5. You consent to us sharing your personal information with other Task Technology group companies including those overseas and with our service providers who are located overseas.
- 13.6. If you apply to us for credit terms we may give certain information about you including identity particulars to a credit reporting agency and we will tell you separately about other uses and disclosures of your personal information relevant to your application for, or our provision of, credit.

14. GST

- 14.1. In these Terms of Trade the terms “GST”, “supply” and “tax invoice” have the meaning given to those terms in the A New Tax System (Goods and Services) Tax 1999 (Cth) and the term “GST” also includes any penalties or additional tax imposed in relation to the GST payable in relation to the supply of services under these Terms of Trade.
- 14.2. Any amount payable by you under clause 2 is inclusive of GST.
- 14.3. If the amount of GST paid or payable by us on a sale made to you differs from the amount of GST you have paid to us for the goods or services sold, then the amount of GST paid by you will be adjusted either by further payment by you to us or repayment to you by us of the amount of the adjustment.
- 14.4. In relation to any GST paid by a party under these Terms of Trade, including any adjustment, the payee will provide the payor with a tax invoice.

15. TERMINATION FOR BREACH

- 15.1. Without prejudice to our other rights at law, we may cease supply of goods or services to you immediately by giving notice in writing if you breach any material term of these Terms of Trade.

16. DISCLAIMER OF LIABILITY AND WARRANTIES

- 16.1. The *Trade Practices Act 1974 (Cth)* and similar laws may confer rights and remedies on you in relation to the provision by us of goods or services ordered by you which cannot be excluded, restricted or modified (Non-excludable Rights). We do not exclude any Non-excludable Rights but we do exclude all other Terms of Trade and warranties implied by custom, law or statute.
- 16.2. While every effort has been made to ensure the goods or services ordered by you are accurate, they do not provide an exhaustive treatise on the subject matter. Furthermore, laws, regulations and administrative requirements are continually changing, and their application and impact vary with the specific facts involved. The examination of records or financial accounts, the conduct of external and internal audits, business analysis, asset management, international financial reporting, corporate reporting and accounting are complex undertakings and it is vital that anyone proposing to provide these services use their professional judgment when using the goods or services ordered. Accordingly, the publications in this series are not intended to substitute for accounting, audit, tax, investment, legal or other professional advice or services. If accounting,

audit, tax, investment, legal advice or other expert assistance is required the services of a competent professional person must be sought.

16.3. Except as provided for by the Non-excludable Rights:

- (a) all goods and services ordered by you are provided without warranties of any kind, either express or implied;
- (b) we do not warrant that those goods and services will be complete or free from all errors, free of viruses or other harmful components, or that defects will be corrected or that it will always be accessible;
- (c) we do not warrant that information will continue to be available to us to enable us to keep those goods and services up-to-date;
- (d) we do not warrant or represent that the information available on or through our service or our Web Site will be correct, accurate, timely, or otherwise reliable; and
- (e) all representations are expressly excluded and you have not relied on any representations in ordering goods and services from us.

16.4. Subject to Clause 16.1, under no circumstances (including but not limited to any act or omission on our part) will we be liable for any loss or damages (including, without limitation, indirect, incidental, special or consequential or punitive damages and damages for loss of profits) whatsoever which result from any use, or any inability to use, our goods or services.

16.5. To the fullest extent permitted by law, our liability for breach of any implied warranty or condition which cannot be excluded is limited at our option to supply of the good or service ordered by you again or paying for their resupply.

17. GOVERNING LAW

17.1. These Terms of Trade will be governed by and construed according to the law of Victoria and the parties agree to submit to the jurisdiction of the courts and tribunals of or exercising jurisdiction in that State.

18. SEVERABILITY OF PROVISIONS.

18.1. If any provision, clause or sub-clause of these Terms of Trade is unlawful, void or unenforceable then that provision shall be deemed severable from the remaining provisions and shall not affect their validity and enforceability.