

Declaration of Independence, Relevant Relationships and Indemnities ("DIRRI")

**SAI SOLUTIONS AUSTRALIA PTY LTD
(PROVISIONAL LIQUIDATORS APPOINTED)
ACN 159 529 183**

**PP AUS HOLDINGS PTY. LTD.
(PROVISIONAL LIQUIDATORS APPOINTED)
ACN 613 038 654**

**RAM ENTERPRISES AUSTRALIA PTY LTD
(PROVISIONAL LIQUIDATORS APPOINTED)
ACN 157 988 639**

**PPA (SA) PTY. LTD. (PROVISIONAL
LIQUIDATORS APPOINTED)
ACN 613 038 234**

**PPA CONTRACTORS AUSTRALIA PTY LTD
(PROVISIONAL LIQUIDATORS APPOINTED)
ACN 605 218 273**

**PPA NT PTY. LTD. (PROVISIONAL
LIQUIDATORS APPOINTED)
ACN 613 037 175**

**PP SERVICES (WA) PTY. LTD.
(PROVISIONAL LIQUIDATORS APPOINTED)
ACN 613 042 587**

**PPA SERVICES AUSTRALIA PTY LTD
(PROVISIONAL LIQUIDATORS APPOINTED)
ACN 605 903 660**

**PP AUSTRALIA NSW PTY. LTD.
(PROVISIONAL LIQUIDATORS APPOINTED)
ACN 613 037 442**

**PLUTUS PAYROLL AUSTRALIA PTY LTD
(PROVISIONAL LIQUIDATORS APPOINTED)
ACN 169 205 127**

(collectively "the Companies")

This document requires the Practitioners appointed to an insolvent entity to make declarations as to:

- A. their independence generally;
- B. relationships, including
 - (i) the circumstances of the appointments;
 - (ii) any relationships with the Companies and others within the previous 24 months;
 - (iii) any prior professional services for the Companies within the previous 24 months;
 - (iv) that there are no other relationships to declare; and
- C. any indemnities given, or up-front payments made, to the Practitioners.

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Member of Deloitte Touche Tohmatsu Limited

This declaration is made in respect of ourselves, our partners and Deloitte Financial Advisory Pty Limited ("Deloitte").

A. Independence

We, Timothy Norman, Salvatore Algeri and Ezio Senatore of Deloitte have undertaken a proper assessment of the risks to our independence prior to accepting the appointment as Joint and Several Provisional Liquidators of the Companies in accordance with the law and applicable professional standards. This assessment identified no real or potential risks to our independence. We are not aware of any reasons that would prevent us from accepting this appointment.

B. Declaration of Relationships

i. Circumstances of appointment

This appointment as Provisional Liquidators of the above Companies was referred to us by the Australian Taxation Office ("ATO").

We had several discussions and email exchanges with the ATO and the ATO's legal advisors, the Australian Government Solicitor ("AGS") between 30 May 2017 and the date of our appointment. The telephone discussions and emails between the ATO, the AGS and our office pertained to the following:

- requests for conflict searches to be undertaken;
- requests for consents to act to be provided;
- discussions regarding the Orders being sought by the ATO;
- discussions regarding the provisional liquidation and liquidation process; and
- an update regarding the status of proceedings being heard by the Supreme Court of NSW.

These communications with Aris Zafiriou (ATO) and Emma Whan (AGS) were for the purpose of understanding the Companies, to which we were requested to provide a consent and understand the circumstances of the appointment in order to conduct the necessary searches and conflict checks to establish our independence.

We provided a consent to act on 2 June 2017 for each of the entities and an amended consolidated consent to act on 7 June 2017

We were appointed Joint and Several Provisional Liquidators of the Companies pursuant to an order of the Supreme Court of New South Wales, Equity Division, on 9 June 2017.

In our opinion these discussions do not affect our independence as they were pre-appointment and were limited to understanding the Companies and associated entities involved, and the circumstances leading to the request for a consent. Our consent did not affect our independence for the reason that the giving of consent to act does not result in any duty owed to the requesting party that would conflict with our interests or duties under the Corporations Act 2001 ("the Act").

Further, it is our opinion these discussions do not present a conflict or impediment as we do not consider ourselves to be bound to provide services to the Companies in relation to this matter, or in any way obligated to deliver a favourable outcome to any party, nor will the discussions regarding the provisional liquidation and liquidation process be subject to review and challenge during the course of the provisional liquidations. The Courts and the ARITA's Code of Professional Practice specifically recognise the need for

practitioners to provide advice on the insolvency process and the options available and do not consider that such advice results in a conflict or is an impediment to accepting the appointment.

We received no remuneration for any pre-appointment discussions or communications.

We have provided no other information or advice to the ATO or AGS in relation to this matter. Further, we have held no communications with the Companies, their directors or advisers prior to our appointment in respect of the Companies.

ii. Relevant Relationships (excluding Professional Services to the Companies)

We, or a member of our firm, have, or have had within the preceding 24 months, a relationship with:

Name	Nature of relationship	Reasons why not an impediment or conflict
The AGS	Referral from the AGS	We have undertaken a number of appointments which have been referred to us by the AGS in the usual course of business. We are not paid any commissions, inducements or benefits by the AGS to undertake any appointments. There is no arrangement between us and the AGS that we will give any work arising out of the external administration to the AGS. There is no relationship with the AGS which in our view would restrict us from properly exercising our judgment and duties in relation to the appointment.
The ATO	Referral from the ATO	We consented to act as provisional liquidators on the request of the petitioning creditor, the ATO on 2 June 2017 and provided an amended consent on 7 June 2017. These consents do not affect our independence for the reason that the giving of a consent to act does not result in any duty owed to that creditor that would conflict with our interests or duties under the Act. We have undertaken a number of appointments on petition of the ATO in the usual course of business. Additionally, we have undertaken a number of appointments where the ATO is a creditor of an external administration. We are not paid any commissions, inducements or benefits by the ATO to undertake any appointments. There is no arrangement between us and the ATO that we will give any work arising out of the Administration to the ATO. There is no

		relationship with the ATO which in our view would restrict us from properly exercising our judgment and duties in relation to the appointment.
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Group Appointment

As specified in Section 1, we have been appointed as Joint and Several Provisional Liquidators to ten (10) entities being the Companies comprising of the group. We are of the view that the appointment to the Companies as a group will have practical and commercial benefits to our conduct, particularly in that this will enable an accurate view to be obtained of the financial position of the Companies as a group. We are aware that there may be inter-company transactions within the group but at this time we are not aware of any potential conflicts arising from our appointment over the Companies as a group. However, if in the future any inter-company dealings give rise to a conflict then we undertake to disclose any such conflicts to the creditors and, if required, seek Court directions as to the appropriate means of resolving the conflict.

iii. Prior Professional services to the Companies

Neither we, nor our firm, have provided any professional services to the Companies in the previous 24 months.

iv. No other relevant relationships to disclose

There are no other known relevant relationships, including personal, business and professional relationships, from the previous 24 months with the Companies, an associate of the Companies, a former insolvency practitioner appointed to the Companies or any person or entity that has security over the whole or substantially whole of the Companies' property that should be disclosed.

C. Indemnities and up-front payments

We have been provided with the following indemnities for the conduct of this provisional liquidation:

Name	Relationship with the Companies	Nature of indemnity or payment
ATO	Petitioning creditor in the winding up of the Companies	<p>The ATO has agreed to indemnify the Provisional Liquidators and Liquidators (should the Companies be wound up) in relation to our remuneration and disbursements for the conduct of these liquidations properly and reasonably incurred as approved in accordance with the Corporations Act 2001. This does not affect any other indemnities that we may be entitled to under statute.</p> <p>There are no conditions attaching to the indemnity. Further, the indemnity is not based on any agreement to provide a specific outcome for the liquidations. We do not</p>

		<p>believe this impairs our independence, nor does it create any conflict.</p> <p>As at the date of signing this DIRRI, no amount has been attributed to the indemnity.</p>
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This does not include statutory indemnities. We have not received any other indemnities or upfront payments that should be disclosed.

Dated: 16 June 2017

Timothy Norman

Salvatore Algeri

Ezio Senatore

Note:

1. If circumstances change, or new information is identified, we are required under the Corporations Act and the ARITA Code of Professional Practice to update this Declaration and provide a copy to creditors with our next communication as well as table a copy of any replacement declaration at the next meeting of the insolvent's creditors.
2. Any relationships, indemnities or up-front payments disclosed in the DIRRI must not be such that the Practitioner is no longer independent. The purpose of components B and C of the DIRRI is to disclose relationships that, while they do not result in the Practitioner having a conflict of interest or duty, ensure that creditors are aware of those relationships and understand why the Practitioner nevertheless remains independent.