



Moore Australia Audit (WA)

Level 15, Exchange Tower,
2 The Esplanade, Perth, WA 6000
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www.moore-australia.com.au

1/07/2026

The Directors
Sterling and Wilson Solar Australia Pty Ltd
Suite 53, Level 2,
11-15 Labouchere Road
SOUTH PERTH WA 6151

Dear Directors

Resignation as Auditor

We hereby give formal notice that we have resigned as auditor of the following entity with effect from 1st July 2026:

- Sterling and Wilson Solar Australia Pty Ltd

Despite our discussions, we have been unable to reach an agreement on an appropriate audit fee that reflects the scope, complexity and professional requirements of the engagement. As a result, we are not in a position to continue as the auditor.

This decision has been made having regard to our professional obligations and quality requirements, including ensuring that adequate resources can be applied to the engagement.

We will cooperate with your incoming auditor to facilitate an orderly transition, including providing information as permitted under applicable professional and legal requirements.

We thank the Board and management for the opportunity to act as the auditor.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Shaun Williams', is written over a light blue horizontal line.

Shaun Williams

Partner – Audit & Assurance

Moore Australia Audit (WA)

Annexure A

1. Name of the material subsidiary: Sterling and Wilson Solar Australia Pty Ltd

2. Details of the statutory auditor:

- a. Name: Moore Australia Audit (WA)
- b. Address: Level 15, Exchange Tower, 2 The Esplanade, Perth WA 6000
- c. Phone number: +61 8 9225 5355
- d. Email: shaun.williams@moore-australia.com.au

3. Details of association with the material subsidiary:

- a. Date of appointment: 22/10/2019
- b. Scheduled expiry date: N/A
- c. Latest audit report submitted and date: 13/04/2026

4. Detailed reasons for resignation:

The auditor has resigned due to inability to reach agreement with management on an appropriate audit fee that reflects the scope, complexity, and professional requirements of the engagement. The decision was made having regard to professional obligations and quality requirements, including ensuring that adequate resources can be applied to the engagement.

5. Efforts made by the auditor prior to resignation:

The auditor engaged in discussions with management regarding the audit fee. However, no agreement could be reached. No further concerns have been noted.

6. Information not provided to the auditor:

N/A as the resignation is not due to non-receipt of information or scope limitation.

7. Other relevant facts:

The auditor will cooperate with the incoming auditor to facilitate an orderly transition, subject to applicable professional and legal requirements.

Declaration

- 1. I confirm that the information provided in this letter is correct and complete.
- 2. I confirm that there is no other material reason for our resignation other than those stated above.



Shaun Williams

Partner – Audit & Assurance

Moore Australia Audit (WA)

Date: 1 July 2026

Place: Perth, Western Australia