

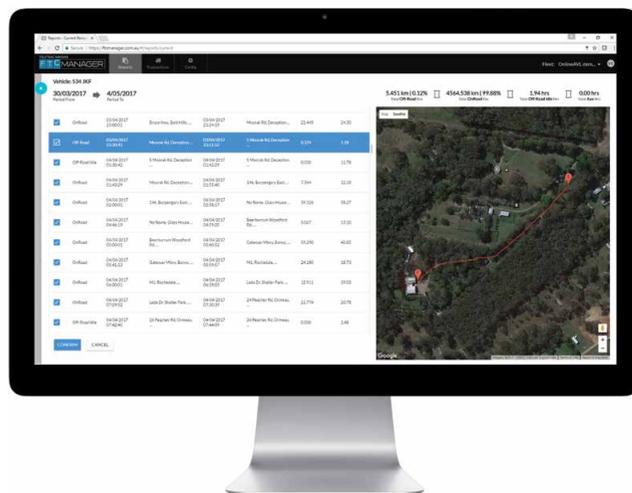
FTC MANAGER: FUEL TAX REFUNDS MADE EASY

Teletrac Navman FTC Manager is a revolutionary solution for calculating and claiming Fuel Tax Credits.

It utilises highly accurate GPS location data to track vehicle activity - on and off the public road network. It automatically calculates off-road travel, off-road idle and auxiliary fuel use to support high value fuel tax rebates and deliver measurable return on investment.

FTC Manager enables your business to streamline fuel tax credit claims with the Australian Taxation Office (ATO) and maximise claim value with full transparency and auditability. FTC Manager puts money back into your business, saves valuable time, minimises paperwork and eliminates guesswork.

FTC Manager is the first and most comprehensive solution with an ATO Class Ruling for maximising heavy vehicle FTC claims on an ongoing basis.



AUDITABLE OFF-ROAD TRAVEL

– All off-road activity is accounted for and plotted with convenient map displays showing where and when it has occurred.



SAVE MONEY

- Maximise claim value with detailed off-road and auxiliary fuel use reporting
- Accurate, transparent, ongoing tax rebates
- Improved rebate value potentially in the range of \$15 - \$250 per vehicle per month¹



SAVE TIME

- Claims processing and administration made easy
- Automatic fuel consumption recording and claims calculations
- Optional claims processing and retrospective rebate service for up to four years prior



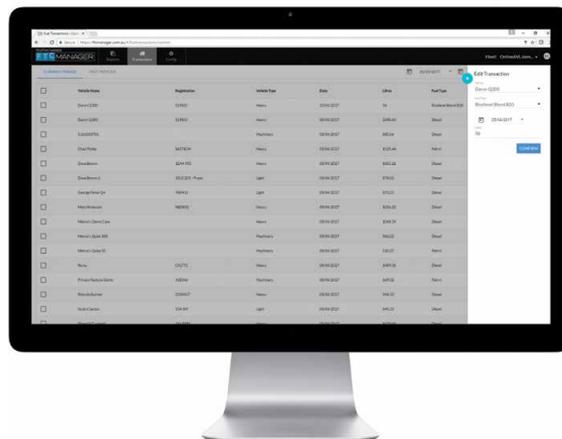
REMOVE PAPERWORK AND GUESSWORK

- Online ATO claims solution with Class Ruling compliance
- Evidence-based claims provide a complete picture of claim entitlements for auditing
- Reduced tax risk of penalties and interest

¹Based on previous audits conducted by PPM Tax & Legal

HOW IT WORKS

1. A robust and highly accurate **GPS location device** is fitted to your vehicle(s) or asset(s) which is **connected to a cellular network** for data collection
2. Login to FTC Manager for easy fleet management in one **web-based interface**
3. **Setup** your fleet and claims options using standardised templates; OR use our *GOLD* or *SILVER* services to receive **customised setup and claim maximisation advice** from our accredited partner, *PPM Tax & Legal*
4. View full FTC claims reporting with **trip mapping, auxiliary fuel use** and **off-road activity** in an intuitive and easy to use interface
5. **Automatic calculation** of off-road travel in all locations throughout Australia
6. Create **custom map zones** (geofences) for improved off-road claims accuracy, review and adjust fuel usage details if required
7. Maximise FTC claims via *GPS Data Reports* to enable you or your advisor to apportion fuel usage between activities; OR use our *GOLD* or *SILVER* services to **automatically prepare ongoing FTC claim calculations** using *FTC Claim Reports* and customised advice from PPM
8. Receive ongoing **monthly FTC rebates at the optimal rates**

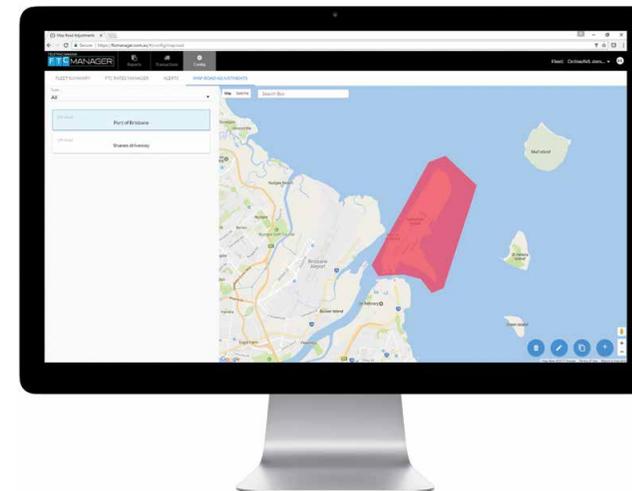


ENTERING FUEL TRANSACTIONS

Upload fuel transaction data or click on any vehicle in your fleet to quickly add fuel purchase details enabling automated claim calculations.

WHAT IT DOES

- **Increases your FTC entitlement** with accurate off-road trip recording and auxiliary fuel consumption reports
- **Reduces your administration time** with streamlined claim preparation, automated claims calculations and easy to use online reporting
- **Reduces your tax risk** with ATO approved Class Ruling technology, full transparency and auditability of claims
- **Provides knowledge and awareness** of where your vehicles are, where they have been and how they are being driven



MAKE CUSTOM MAP ADJUSTMENTS

Create your own custom on-road or off-road areas for improved claims accuracy and convenience. All activity within these "geofence" areas can automatically be apportioned to the correct rebate rate.

FACTS AND FIGURES



Rebate rate for vehicles >4.5t travelling on public roads – **most claims for heavy vehicles made at this rate**



Rebate rate for all types of vehicles for auxiliary and off-road fuel use – **claim more credits at this rate**



Improved claim entitlement – per 100 litres – for fuel consumed at the auxiliary rate and for off-road travel



Typical saving in administration time for most businesses using FTC Manager



Lump sum retrospective FTC claims for off-road and auxiliary fuel use – going back up to four years

DISCLAIMER. – These are approximate values based on FTC rates at the time this document was prepared, and typical FTC claims results prepared by PPM. FTC rates are subject to change by the ATO without notice. Teletrac Navman and PPM Tax & Legal make no guarantees regarding specific rebate entitlements or reduced administration time.

ABOUT TELETRAC NAVMAN

Teletrac Navman is a leading software-as-a-service (SaaS) provider leveraging location-based technology and services for managing mobile assets. With specialised solutions that deliver greater visibility into real-time insights and analytics, Teletrac Navman helps companies make better business decisions that enhance productivity and profitability.

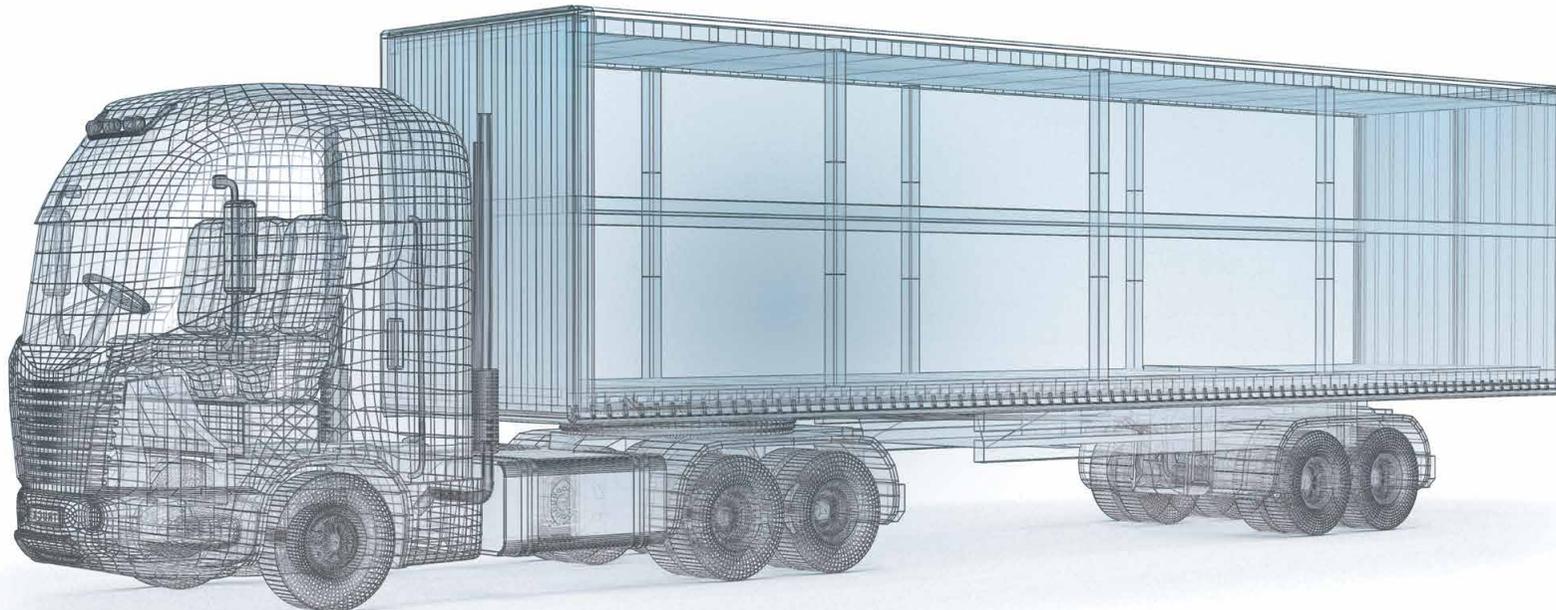
Its fleet and asset management technology uncovers information that would otherwise go unseen, helping customers reduce risk and confidently move their business forward with certainty.

It tracks and manages more than 500,000 vehicles and assets for more than 40,000 companies around the world. The company is headquartered in Glenview, IL, with additional offices in the United States, United Kingdom, Australia, New Zealand and Mexico.

ABOUT PPM TAX & LEGAL

PPM Tax & Legal is a boutique indirect tax practice offering a broad range of indirect tax services for corporate clients across a range of industry sectors.

With more than 70 years' combined experience working in indirect tax practices for "Big 4" accounting firms, law firms, State Revenue Offices and the Australian Taxation Office, the PPM team brings a wealth of commercial experience across a wide range of industries, including mining & resources, government, property, agriculture, transportation, manufacturing and retail/consumer.

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