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Subject: MS2024/3 - Application for an employee-like worker MSO to cover 'on demand'
delivery work

Dear Associate

We refer to the above named matter and His Honour's directions dated 23 December 2025.

In accordance with those directions, please see the **attached** expert evidence report prepared by McGrath Nicol and filed by the Transport Workers' Union of Australia.

Representatives for known interested parties are copied in this correspondence.

Please contact me should any additional information be required.

Kind regards

Lorraine Biviano

Director – Legal & Industrial Strategy

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McGrathNicol



Independent Expert Report of Matthew James Fehon

Food and Beverage Cost Recovery Model

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27 February 2026



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Glossary

Term	Meaning
APES	Australian Professional & Ethical Standard
Application or Proceeding	An application for a Minimum Standards Order to the Fair Work Commission
AUD	Australian dollars
Code	Federal Court Harmonised Expert Witness Code of Conduct
Contractor driver	Delivery driver engaged in the delivery of food, beverages and other like items for immediate consumption, includes grocery items
Cost Components	The inputs used in determining the Minimum Cost Recovery Rate, including labour, administrative allowances and cost of owning an operating a vehicle
Fixed operating costs	Operating costs which are incurred regardless of hours worked or distance travelled
FW Act	<i>Fair Work Act 2009</i> (Cth)
FWC	Fair Work Commission
GST	Goods and Services Tax
Letter of Instruction	Letter of Instruction dated 27 February 2026, Appendix C
McGrathNicol	McGrathNicol Advisory
Minimum Cost Recovery Rate	Minimum rate (hourly or per kilometre) which accounts for costs incurred by contractor drivers in performing their labour, administrative allowances and cost of owning an operating a vehicle
Model	'Food and beverage' contractor driver cost recovery financial model
MSO	Minimum Standards Order
Representative Vehicles	Vehicles selected to represent each Vehicle Class
TWU or the Union	Transport Workers' Union
Variable operating costs	Operating costs which fluctuate due to hours worked or distance travelled
Vehicle Classes	Categories of vehicles relevant to Contractor Drivers

1 Introduction

1.1 Purpose

- 1.1.1 This report is prepared for the Transport Workers' Union (**TWU** or **the Union**) and relates to an application for a Minimum Standards Order (**MSO**) to the Fair Work Commission (**FWC**) (**the Application or the Proceeding**).
- 1.1.2 The purpose of this report is to outline the methodologies, assumptions and sources used to prepare a 'food and beverage' contractor driver cost recovery financial model (**the Model**) to be submitted with the Application.

1.2 Expert

- 1.2.1 I, Matthew James Fehon AM, am responsible for the opinions in this report.
- 1.2.2 My business address is C/- McGrathNicol, Level 12, 44 Martin Place Sydney NSW 2000.
- 1.2.3 I am a member of the Chartered Accountants Australia and New Zealand and a Partner at McGrathNicol. In this role I provide forensic accounting, dispute advisory and financial investigation services.
- 1.2.4 As a Partner of McGrathNicol Advisory (**McGrathNicol**), I specialise in the provision of forensic accounting services, including the preparation of independent expert reports concerning accounting and financial analysis.
- 1.2.5 My curriculum vitae is Appendix A.
- 1.2.6 My opinions are based wholly or substantially on my specialised knowledge arising from my training, study or experience.
- 1.2.7 The following staff of McGrathNicol have assisted me with the preparation of this report and accompanying schedules:
- (a) Courtney Roe, a Partner with over 12 years' experience;
 - (b) Curtley Duncan, a Manager with over 4 years' experience;
 - (c) Gemma Ritchie, an Assistant Manager with over 6 years' experience; and
 - (d) Zac Brasher, an Undergraduate with 1 year of experience.
- 1.2.8 I have reviewed the results of the work undertaken by the staff listed above and am satisfied as to the results. The conclusions expressed in this report are mine.
- 1.2.9 I have prepared my report in accordance with APES 215 – Forensic Accounting Services, as issued by the Accounting Professional and Ethical Standards Board, an independent, national body that sets the code of ethics and professional standards by which members of Chartered Accountants Australia and New Zealand must abide.
- 1.2.10 I confirm that I have read, understood and complied with the Federal Court of Australia's Harmonised Expert Witness Code of Conduct (**the Code**). I agree to be bound by the contents of the Code. A copy of the Code is attached to the Letter of Instruction.
- 1.2.11 I have made all inquiries which I believe are desirable and appropriate.
- 1.2.12 There are no matters of significance, which I regard as relevant to my opinions, which have to my knowledge been withheld by TWU.

1.3 Instructions

- 1.3.1 I am instructed by TWU.
- 1.3.2 My letter of instruction is at Appendix C (the **Letter of Instruction**).
- 1.3.3 I am instructed to prepare an expert report setting out my analysis, opinions and calculations in relation to the costs set out in Annexure A to the Letter of Instruction, titled '*Minimum Standards Orders - Food and Beverage/On demand delivery workers*'.

1.4 Background

1.4.1 By way of background, I am instructed:¹

- (a) The TWU represents men and women engaged in Australia's aviation, oil, waste management, gas, road transport, passenger vehicle and freight tasks.
- (b) The *Fair Work Act 2009* (Cth) (**FW Act**) "... allows TWU to make applications for MSOs and to bind digital labour platform operators (such as Uber)".
- (c) The character of work applicable to the Model is the "...delivery of food, beverages and other like items for immediate consumption and also includes grocery items."
- (d) "The size and scope of the deliveries performed is necessarily restricted by the vehicle type and configuration."

1.5 Limitations and disclaimers

1.5.1 This report has been prepared solely for the purpose of the Proceeding and should not be copied or distributed to any party, other than a party entitled to access a copy in connection with the Proceeding.

1.5.2 I have not conducted an audit of the information provided to me. In reaching the opinions and conclusions set out in this report, I have assumed the information provided to me is accurate, complete and reliable unless otherwise stated.

1.5.3 I note the following key limitations:

- (a) The scope of my inquiries has been limited by the availability of the following information:
 - (i) I am not provided with final TWU member witness statements. As at the date of this report, I have been provided with draft versions only.
 - (ii) I am unable to obtain a Manufacturers Maintenance Contract for the following vehicles:
 - (A) Yamaha Tmax Tech Max (selected for Vehicle Class S1);
 - (B) Isuzu NLR (selected for Vehicle Class C3);
 - (C) Kawasaki Z e-1 (selected for Vehicle Class S2);
 - (D) Kawasaki Ninja e-1 (selected for Vehicle Class S2); and
 - (E) Tesla Model Y (selected for Vehicle Class C1 electric).
 - (iii) I was able to obtain a limited number of insurance quotes from comparison websites.

1.6 Assumptions

Instructed assumptions

1.6.1 For the purpose of preparing this report and the Model, I am instructed to make the assumptions set out in Annexure A of my letter of instruction.

Other assumptions

1.6.2 I have assumed that all contractor drivers are able to be insured for the types of insurance policies listed in my instructions, regardless of their vehicle class and industry of work.

1.6.3 All other assumptions are set out in the body of this report and appendices thereto. I note that should I receive or review further information that necessitates any changes to my assumptions, then my calculations may alter.

1.6.4 Where particular documents have been used by me in support of my calculations, I refer to these in my report.

¹ Instruction Letter dated 27 February 2026

- 1.6.5 I am not aware of any matters that would cause me to doubt the reasonableness of those assumptions for the purpose of preparing this report and the Model.
- 1.6.6 Should any of those assumptions prove to be false or otherwise inappropriate, then the results of the calculations I provide in this report may change.
- 1.6.7 All amounts in this report and any appendices prepared by me are denominated in Australian dollars (**AUD**) and include GST (incl GST), unless otherwise indicated.

1.7 Sources of information

- 1.7.1 I have relied on the sources of information listed in Appendix D. The information reflects both publicly available information, and information provided by TWU. A copy of the sources of information I relied on is provided via separate ZIP file.
- 1.7.2 Should I be provided with further information, the calculations I provide in this report may change.

1.8 Structure of my report

- 1.8.1 The sections of my report have been structured as follows:
- (a) Section 2 sets out the scope and approach to the Model;
 - (b) Section 3 sets out a summary of Model outputs;
 - (c) Section 4 sets out Vehicle Classes and Representative Vehicles;
 - (d) Section 5 sets out labour assumptions;
 - (e) Section 6 sets out administrative allowance assumptions; and
 - (f) Section 7 sets out vehicle cost assumptions.

2 Scope & approach to the Model

2.1 Introduction

2.1.1 Section 2 summarises the scope and approach to the Model.

2.2 Scope

2.2.1 The Model calculates a Minimum Cost Recovery Rate (**Minimum Cost Recovery Rate**) applicable to food and beverage contractor drivers for the purpose outlined in Section 1.1.

2.2.2 The Model:

- (a) Considers a range of vehicle types that I am instructed are relevant to food and beverage contractor drivers.
- (b) Considers fixed and variable operating costs applicable to food and beverage contract drivers across three cost categories, being labour, administrative allowances and vehicle costs. The operating costs included in each category are based on the considerations annexed to the Letter of Instruction.
- (c) Considers whether the food and beverage contractor driver's vehicle is new, not new or used for a combination of commercial and private purposes.
- (d) Provides Minimum Cost Recovery Rates on two bases, being:
 - (i) *Single hourly rate*: which calculates a single hourly cost recovery rate incorporating both fixed and variable costs; and
 - (ii) *Per hour standing and per kilometre running rates*: which disaggregates the Minimum Cost Recovery Rate between an hourly rate and per kilometre running rate to account separately for fixed operating costs (per hour) and variable operating costs (per kilometre). These separate rates are applied simultaneously in calculating the Minimum Cost Recovery Rate applicable to a food and beverage contractor driver.

2.3 Approach

2.3.1 The Model is in an Excel workbook that contains estimates of fixed operating costs (**Fixed Operating Costs**) and variable operating costs (**Variable Operating Costs**), incurred by food and beverage contractor drivers in the course of their operations (together the **Cost Components**). The Model contains inputs and calculations that are used to estimate operating costs for a number of Vehicle Classes and ownership structures. The Model aggregates the cost component estimates for each Representative Vehicle to generate a gross Minimum Cost Recovery Rate.

2.3.2 The Minimum Cost Recovery Rate is disaggregated by the following cost components:

- (a) Labour;
- (b) Administrative allowances; and
- (c) Cost of owning and operating the vehicle.

2.3.3 The Model includes the development and functionality to calculate a Minimum Cost Recovery Rate separately for each state in Australia. Cost Components that change, based on the state, have been determined separately for each state. I have adopted an average of the relevant State-based inputs for the purpose of calculating a Minimum Cost Recovery Rate applicable at a federal level.

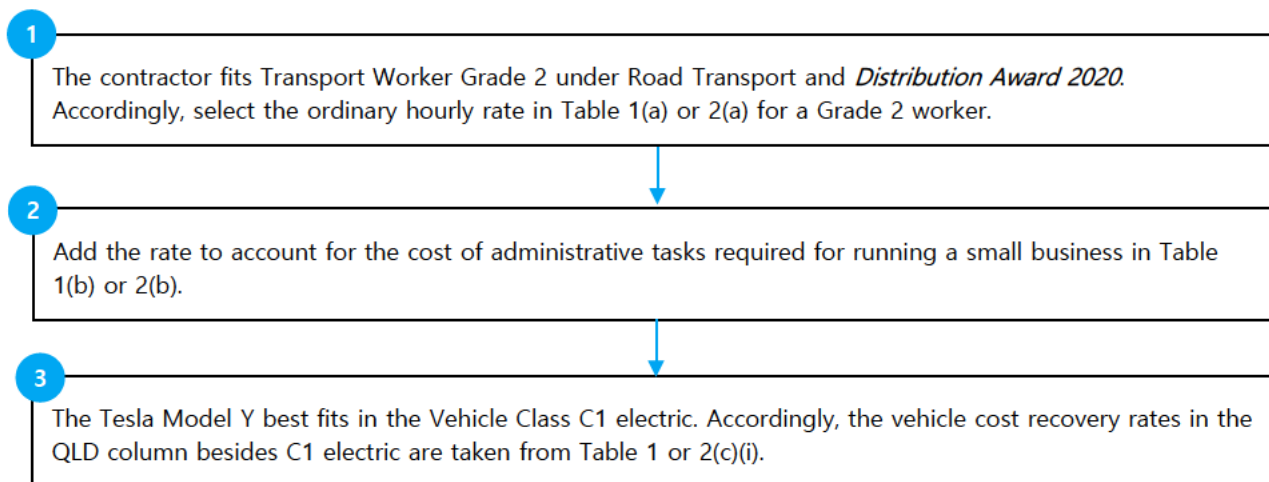
2.3.4 The Vehicle Classes I am instructed to adopt in the Model are outlined in Section 4.2. The Representative Vehicles chosen to represent each classification group are outlined in Section 4.4. The Cost Components are outlined in Section 5 to Section 7.

2.4 Three-step calculation process

2.4.1 The Model is dynamic such that it calculates a Minimum Cost Recovery Rate under a range of scenarios. I adopt the following three-step calculation process in calculating the Minimum Cost Recovery Rate:

- (a) **Step One:** Identify the relevant Transport Worker Grade under the *Road Transport and Distribution Award 2020* and select the appropriate rate from Table 1(a) or 2(a) at Section 3. Section 5 sets out further detail in relation to Transport Worker Grades.
- (b) **Step Two:** Add the rate to account for the cost of administrative tasks required for running a small business in Table 1(b) or 2(b).
- (c) **Step Three:** Identify the relevant Vehicle Class, jurisdiction and whether the vehicle is new, not new or mixed use. Select the most appropriate rate from Tables 1(c)(i), (ii) or (iii) or 2(c)(i), (ii) or (iii) and add to rates selected in step one and step two to yield a total Minimum Cost Recovery Rate (hourly).

2.4.2 Below is a worked example of the three-step process for a contractor whose working hours typically mirror those of a full-time employee working ordinary hours, drives a Tesla Model Y purchased new exclusively for business use, and conducts food & beverage delivery operations in Queensland.



Example calculation – single hourly rate

Single Hourly Rate	
Table 1(a)	\$33.69
Table 1(b)	\$2.38
Table 1(c)(i)	\$10.68
Single Hourly Rate	\$46.75

Source: Model

Example calculation – per hour standing and per kilometre running rates

	Standing (per hour) rate	Running (per km) rate
Table 1(a)	\$33.69	\$0.00
Table 1(b)	\$2.38	\$0.00
Table 1(c)(i)	\$9.55	\$0.07
Total Rate	\$45.62	\$0.07

Source: Model

3 Introduction

3.1.1 This section provides a summary of the Model outputs.

3.2 Per hour standing and per kilometre running rates

3.2.1 A summary of the per hour standing and per kilometre running rates calculated in the Model is at Table 1.

Table 1(a): Per hour standing and per kilometre running rates - labour

Table 1(a): Rates to account for the cost of labour for food & beverage delivery (AUD incl GST)					
Transport Worker Grade	Ordinary Hourly Rate	Saturday Hourly Rate	Sunday Hourly Rate	Good Friday & Xmas Hourly Rate	Other Public Holiday Hourly Rate
1	32.90	47.26	61.62	61.62	47.26
2	33.69	48.40	63.11	63.11	48.40

Source: Model

Table 1(b): Per hour standing and per kilometre running rates – administration

Table 1(b): Rates to account for the cost of administrative tasks required for running a small business (AUD incl GST)	
	Ordinary Hourly Rate Standing Rate (per hour)
All Workers	2.38

Source: Model

Table 1(c)(i): Per hour standing and per kilometre running rates – new vehicle costs

Table 1(c)(i): Rates to account for the cost of owning and/or operating vehicles - Food & Beverage, New Assets (AUD incl GST)																		
Vehicle Class	No State Selected		NSW		QLD		VIC		WA		SA		TAS		ACT		NT	
	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM
Petrol / Diesel																		
B1	0.58	0.02	0.62	0.02	0.61	0.02	0.59	0.02	0.56	0.02	0.56	0.02	0.54	0.02	0.59	0.02	0.57	0.02
S1	2.90	0.09	2.99	0.09	2.90	0.09	2.86	0.09	2.75	0.09	2.77	0.09	2.93	0.09	3.07	0.10	2.92	0.10
C1	6.87	0.11	7.02	0.11	6.86	0.11	6.73	0.11	6.85	0.11	7.08	0.11	6.59	0.11	7.17	0.11	6.66	0.11
C2	7.39	0.15	7.72	0.15	7.36	0.15	7.15	0.15	7.36	0.14	7.76	0.14	7.06	0.15	7.63	0.15	7.12	0.15
Electric Vehicles																		
B2	0.97	0.03	1.01	0.03	1.00	0.03	0.98	0.03	0.94	0.03	0.95	0.03	0.92	0.03	0.97	0.03	0.96	0.03
S2	2.78	0.04	2.80	0.04	2.92	0.04	2.85	0.04	2.76	0.04	2.71	0.05	2.78	0.04	2.84	0.04	2.61	0.04
C1	9.50	0.08	9.72	0.08	9.55	0.07	9.33	0.07	9.65	0.08	9.67	0.10	9.23	0.07	9.73	0.08	9.11	0.07
C2	11.04	0.10	11.40	0.10	11.05	0.10	10.77	0.09	11.20	0.10	11.42	0.13	10.71	0.08	11.21	0.10	10.58	0.09

Source: Model

Table 1(c)(ii): Per hour standing and per kilometre running rates – not new vehicle costs

Table 1(c)(ii): Rates to account for the cost of owning and/or operating vehicles - Food & Beverage, Not New Assets (AUD incl GST)																		
Vehicle Class	No State Selected		NSW		QLD		VIC		WA		SA		TAS		ACT		NT	
	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM
Petrol / Diesel																		
B1	0.56	0.02	0.60	0.02	0.59	0.02	0.57	0.02	0.53	0.02	0.54	0.02	0.51	0.02	0.56	0.02	0.55	0.02
S1	1.85	0.09	1.95	0.09	1.86	0.09	1.81	0.09	1.71	0.09	1.72	0.09	1.89	0.09	2.02	0.10	1.87	0.10
C1	4.89	0.11	5.04	0.11	4.88	0.11	4.74	0.11	4.83	0.11	5.09	0.11	4.62	0.11	5.20	0.11	4.69	0.11
C2	5.25	0.15	5.58	0.15	5.23	0.15	4.99	0.15	5.16	0.14	5.61	0.14	4.92	0.15	5.50	0.15	4.99	0.15
Electric Vehicles																		
B2	0.81	0.03	0.86	0.03	0.84	0.03	0.82	0.03	0.79	0.03	0.79	0.03	0.77	0.03	0.82	0.03	0.80	0.03
S2	1.92	0.04	1.94	0.04	2.05	0.04	1.98	0.04	1.90	0.04	1.84	0.05	1.92	0.04	1.98	0.04	1.75	0.04
C1	6.36	0.08	6.61	0.08	6.40	0.07	6.20	0.07	6.36	0.08	6.55	0.10	6.07	0.07	6.63	0.08	6.02	0.07
C2	7.38	0.10	7.76	0.10	7.38	0.10	7.13	0.09	7.40	0.10	7.78	0.13	7.04	0.08	7.60	0.10	6.98	0.09

Source: Model

Table 1(c)(iii): Per hour standing and per kilometre running rates – mixed use vehicle costs

Table 1(c)(iii): Rates to account for the cost of owning and/or operating vehicles - Food & Beverage, Mixed Use Assets (AUD incl GST)																		
Vehicle Class	No State Selected		NSW		QLD		VIC		WA		SA		TAS		ACT		NT	
	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM	Hourly	Per KM
Petrol / Diesel																		
B1	0.56	0.02	0.60	0.02	0.59	0.02	0.57	0.02	0.54	0.02	0.54	0.02	0.52	0.02	0.57	0.02	0.55	0.02
S1	2.55	0.09	2.65	0.09	2.56	0.09	2.51	0.09	2.41	0.09	2.43	0.09	2.59	0.09	2.72	0.10	2.57	0.10
C1	5.87	0.11	6.03	0.11	5.86	0.11	5.73	0.11	5.85	0.11	6.08	0.11	5.60	0.11	6.18	0.11	5.67	0.11
C2	6.32	0.15	6.64	0.15	6.29	0.15	6.06	0.15	6.27	0.14	6.68	0.14	5.99	0.15	6.56	0.15	6.05	0.15
Electric Vehicles																		
B2	0.86	0.03	0.91	0.03	0.89	0.03	0.87	0.03	0.84	0.03	0.85	0.03	0.82	0.03	0.87	0.03	0.85	0.03
S2	2.50	0.04	2.51	0.04	2.63	0.04	2.56	0.04	2.48	0.04	2.42	0.05	2.49	0.04	2.55	0.04	2.32	0.04
C1	7.93	0.08	8.16	0.08	7.97	0.07	7.76	0.07	8.05	0.08	8.11	0.10	7.66	0.07	8.18	0.08	7.55	0.07
C2	9.21	0.10	9.58	0.10	9.20	0.10	8.94	0.09	9.34	0.10	9.59	0.13	8.88	0.08	9.40	0.10	8.77	0.09

Source: Model

3.3 Single hourly rates

3.3.1 A summary of the single hourly rates calculated in the Model is at Table 2:

Table 2(a): Per hour standing and per kilometre running rates - labour

Table 2(a): Rates to account for the cost of labour for food & beverage delivery (AUD incl GST)					
Transport Worker Grade	Ordinary Hourly Rate	Saturday Hourly Rate	Sunday Hourly Rate	Good Friday & Xmas Hourly Rate	Other Public Holiday Hourly Rate
1	32.90	47.26	61.62	61.62	47.26
2	33.69	48.40	63.11	63.11	48.40

Source: Model

Table 2(b): Per hour standing and per kilometre running rates – administration

Table 2(b): Rates to account for the cost of administrative tasks required for running a small business (AUD incl GST)	
	Ordinary Hourly Rate Standing Rate (per hour)
All Workers	2.38

Source: Model

Table 2(c)(i): Per hour standing and per kilometre running rates – new vehicle costs

Table 2(c)(i): Rates to account for the cost of owning and/or operating vehicles - Food & Beverage, New Assets (AUD incl GST)									
Vehicle Class	No State Selected Hourly	NSW Hourly	QLD Hourly	VIC Hourly	WA Hourly	SA Hourly	TAS Hourly	ACT Hourly	NT Hourly
Petrol / Diesel Vehicles									
B1	0.63	0.68	0.66	0.64	0.61	0.62	0.59	0.64	0.63
S1	3.34	3.43	3.35	3.30	3.19	3.21	3.37	3.52	3.37
C1	8.57	8.71	8.58	8.41	8.53	8.74	8.28	8.90	8.40
C2	9.65	9.95	9.63	9.39	9.56	9.97	9.33	9.96	9.37
Electric Vehicles									
B2	1.04	1.08	1.06	1.04	1.01	1.02	0.99	1.04	1.03
S2	2.99	3.01	3.12	3.05	2.96	2.94	2.97	3.04	2.81
C1	10.67	10.95	10.68	10.40	10.80	11.17	10.25	10.90	10.23
C2	12.55	12.99	12.49	12.13	12.67	13.40	12.00	12.72	12.02

Source: Model

Table 2(c)(ii): Per hour standing and per kilometre running rates – not new vehicle costs

Table 2(c)(ii): Rates to account for the cost of owning and/or operating vehicles - Food & Beverage, Not New Assets (AUD incl GST)									
Vehicle Class	No State Selected Hourly	NSW Hourly	QLD Hourly	VIC Hourly	WA Hourly	SA Hourly	TAS Hourly	ACT Hourly	NT Hourly
Petrol / Diesel Vehicles									
B1	0.61	0.66	0.64	0.62	0.59	0.59	0.57	0.62	0.60
S1	2.29	2.39	2.30	2.24	2.15	2.15	2.33	2.47	2.32
C1	6.58	6.74	6.60	6.42	6.51	6.75	6.31	6.92	6.42
C2	7.50	7.82	7.50	7.24	7.36	7.82	7.18	7.83	7.23
Electric Vehicles									
B2	0.88	0.92	0.91	0.89	0.86	0.86	0.84	0.89	0.87
S2	2.13	2.15	2.25	2.18	2.11	2.07	2.11	2.19	1.95
C1	7.53	7.84	7.53	7.27	7.51	8.05	7.09	7.80	7.14
C2	8.90	9.35	8.83	8.49	8.87	9.77	8.33	9.10	8.41

Source: Model

Table 2(c)(iii): Per hour standing and per kilometre running rates – mixed use vehicle costs

Table 2(c)(iii): Rates to account for the cost of owning and/or operating vehicles - Food & Beverage, Mixed Use Assets (AUD incl GST)									
Vehicle Class	No State Selected Hourly	NSW Hourly	QLD Hourly	VIC Hourly	WA Hourly	SA Hourly	TAS Hourly	ACT Hourly	NT Hourly
Petrol / Diesel Vehicles									
B1	0.61	0.66	0.64	0.62	0.59	0.60	0.57	0.62	0.60
S1	3.00	3.08	3.00	2.95	2.84	2.86	3.03	3.17	3.02
C1	7.57	7.72	7.58	7.41	7.53	7.74	7.29	7.91	7.40
C2	8.57	8.88	8.56	8.31	8.48	8.89	8.25	8.89	8.29
Electric Vehicles									
B2	0.93	0.98	0.96	0.94	0.91	0.92	0.89	0.94	0.92
S2	2.70	2.72	2.84	2.76	2.68	2.65	2.69	2.76	2.52
C1	9.10	9.39	9.10	8.83	9.19	9.61	8.68	9.35	8.67
C2	10.73	11.17	10.65	10.30	10.81	11.58	10.18	10.91	10.21

Source: Model

4 Vehicle Classes and Representative Vehicles

4.1 Introduction

- 4.1.1 This section outlines the Vehicle Classes I am instructed to adopt for the purpose of the Model and the methodology adopted in selecting Representative Vehicles for each class.
- 4.1.2 I determined the Representative Vehicles and confirmed these with TWU staff as being relevant to food and beverage delivery contractor drivers.

4.2 Vehicle Classes

- 4.2.1 I am instructed the Vehicle Classes at Table 3 are relevant for the food and beverage delivery character of work.

Table 3: Summary of instructed Vehicle Classes

MSO Ref	MN Ref	Vehicle Class
(a)	B1	Bicycles
(b)	B2	Electronic bicycles
(c)	S1	Scooters
(d)	S2	Electronic Scooters
(e)	C1	Motor cars, vans or utility vehicles with carrying capacities up to 750kg
(f)	C2	Motor cars, vans or utility vehicles with carrying capacities over 750 kg to 1 tonne

Source: Instruction Letter dated 27 February 2026

4.3 Methodology for selection of Representative Vehicles

Selection of Representative Vehicles for Vehicle Classes B1 and B2

- 4.3.1 I selected the Representative Vehicles for classes B1 and B2 at Table 3 by adopting the following methodology:
- (a) I located a listing of the largest bicycle brands in Australia based on annual revenue over time periods between 1 January 2024 to 30 June 2025.² From this list, I identified the top three bicycle brands were Pedal Group, Trek Bicycle and Giant Bicycles.
- (b) I located the Australian retail website of each brand³ and filtered for:
- The most popular bicycle model from the 99 Bikes retail website utilising the popularity filter function on the website, for the category I identified to be most relevant to B1 ("commuter and recreation") and B2 ("hybrid bikes").
 - The cheapest bicycle model from the Trek Bicycle retail website (on the basis that a popularity filter was not available) for the category I identified to be most relevant to B1 ("urban and commuter bikes") and B2 ("electric city bikes").
 - The cheapest bicycle model from the Giant Bicycles retail website (on the basis that a popularity filter was not available) for the category I identified to be most relevant to B1 ("road bikes") and B2 ("electric road bikes").
- (c) I obtained three pricing quotes for each bicycle model by first locating the recommended retail price on the respective brands' retail website, followed by the recommended retail price for the same model from third party retailers such as Bicycle Centre, Just Pedal, MyCyclery and others operating across Australia.

² Tommy Sherlock (2025), LinkedIn, *Australian Bicycle Industry Sales FY2024: Pedal Group Leads*

³ The retail website located for Pedal Group was 99 Bikes. 99 Bikes is operated by Pedal Group

- (d) I calculated and adopted the average of the recommended retail prices across the Representative Vehicles for the purpose of the Model.

Selection of Representative Vehicles for Vehicle Classes S1 and S2

4.3.2 I selected the Representative Vehicles for classes S1 and S2 at Table 3 by adopting the following methodology:

- (a) I located a listing of the most popular scooter and motorcycle brands in Australia, based on sales numbers over the period January to September 2025.⁴
- (b) I filtered the list to excluded brands that do not sell vehicles relevant to the S1 and S2 Vehicle Classes, being brands that only sell dirtbikes or electric mountain bikes. The resultant list of vehicles did not address my instruction to determine three brands for each Vehicle Class:
- (i) For Vehicle Class S1, I determined two vehicle brands from the primary list. I located an additional source that provided a list of the most popular motorcycle brands in Australia by number of sales for the period January to September 2025⁵. I filtered this list by popularity ranking⁶ to identify an additional brand for the S1 Vehicle Class.
- (ii) For Vehicle Class S2, I determined two vehicle brands from the primary list. I located an additional source, being the website of an electric motorcycle and scooter third party retailer that operates across Australia.⁷ I filtered the selection of electric scooters on the website utilising the popularity filter to identify an additional brand for the S2 Vehicle Class.
- (c) I obtained three pricing quotes for each scooter model by first locating the recommended retail price on the respective brands' retail website, followed by the recommended retail price for the same model from third party retailers operating across Australia.
- (d) I calculated and adopted the average of the recommended retail prices across the Representative Vehicles for the purpose of the Model.

Selection of Representative Vehicles for Vehicle Classes C1

4.3.3 I selected the Representative Vehicles for class C1 at Table 3 by adopting the following methodology:

- (a) I combined information from the sources below to create a shortlist of vehicles:
- (i) List of the 10 best selling vehicles by number of sales for each month between July to November 2025 as published by the NRMA; and
- (ii) List of the 20 most sold vehicles by number of sales for the period 1 January 2023 to date August 2023 as published by the Federal Chamber of Automotive Industries.⁸
- (b) I determined the vehicle carrying capacities for each of the shortlisted vehicles to confirm the vehicle models which have a carrying capacity of under 750kg in line with the definition of the C1 Vehicle Class.⁹
- (c) I selected the cheapest three vehicles from my short list of vehicles with confirmed carrying capacity of less than 750 kilograms. I utilised the Carsguide¹⁰ database to determine an estimated price range for the latest base model of each vehicle.
- (d) I obtained two additional pricing quotes for each vehicle model by first locating the recommended retail price on the respective brand's website. If this information was not readily available, I sourced recommended retail pricing information from third party retailers operating across Australia, vehicle comparison websites or articles quoting a market price.

⁴ Ashley Gardiner (2025), Federal Chamber of Automotive Industries, *Scooters lead growth in motorcycle market*

⁵ Retain Media (2025), *Q1 2025 Motorcycle Market Brand Consideration Report*, Retain Media

⁶ FCAI (2023), *"All brands 2025 Q1 – Search Share"*, Federal Chamber of Automotive Industries

⁷ E-Move Bikes (2026), *Segway Ninebot E125S E-Motorbike*

⁸ Federal Chamber of Automotive Industries, VFACTS August 2023, *New Vehicle Sales Sample Report*

⁹ For some vehicles, I calculated carrying capacity by subtracting the vehicle's Gross Vehicle Mass/Weight (also referenced as GVM or GVW) from its tare weight. I referenced a number of third party sources to determine carrying capacity, GVM, GVW and / or tare weight (refer Appendix D).

¹⁰ Carsguide (2026), *What is the market value of my car? Free car valuation calculator and price guide*

Selection of Representative Vehicles for Vehicle Class C1 electric

- 4.3.4 I am instructed to adopt a Renault Kangoo E-Tech vehicle as part of the C1 electric Vehicle Class.¹¹
- 4.3.5 To determine two additional Representative Vehicles for class C1 electric at Table 3, I adopted the following methodology:
- (a) I combined information from the sources below to create a shortlist of vehicles:
 - (i) List of the 10 electric vehicles most sold in 2024 by number of units as published by Canstar;¹² and
 - (ii) List of electric vehicles available in Australia and number of units sold in the period from January to June 2025 as published by Drive.com.¹³
 - (b) I determined the vehicle carrying capacities for each of the shortlisted vehicles to confirm each had a carrying capacity of under 750kg in line with the definition of the C1 electric Vehicle Class adopting the same method as detailed in paragraph 4.3.3(b).
 - (c) I selected the cheapest three vehicles from my short list of vehicles with confirmed carrying capacity of under 750kg. I utilised the Carsguide¹⁴ database to determine an estimated price range for the latest base model of each vehicle.
 - (d) I obtained two additional pricing quotes for each vehicle model by first locating the recommended retail price on the respective brand's website. If this information was not readily available, I sourced recommended retail pricing information from third party retailers operating across Australia, vehicle comparison websites or articles quoting a market price.

Selection of Representative Vehicles for Vehicle Class C2

- 4.3.6 With respect to the Representative Vehicle selection for class C2 at Table 3, I note:
- (a) The selected sample of C1 vehicles (refer paragraph 4.3.3) included the Toyota Hilux and Ford Ranger models. I assigned these vehicle models to class C2 based on their carrying capacity being over 750 kg to 1 tonne.
 - (b) I selected a third vehicle model based on a list of the most popular vans in Australia based on the number of vehicles sold from January to June 2025, as published by Drive.com.¹⁵
 - (c) I obtained three pricing quotes for each vehicle model by first locating the recommended retail price on the respective brand's website. If this information was not readily available, I sourced recommended retail pricing information from third party retailers operating across Australia, vehicle comparison websites or articles quoting a market price.

Selection of Representative Vehicles for Vehicle Class C2 electric

- 4.3.7 I am instructed to adopt a Mercedes-Benz eVito vehicle as part of the C2 electric Vehicle Class.¹⁶
- 4.3.8 With respect to determining two additional Representative Vehicles for class C2 electric in Table 3, I note:
- (a) The selected sample of C2 electric vehicles (refer paragraph 4.3.5) included the BYD T3 and the KGM Musso EV models. I assigned these vehicle models to class C2 electric based on their carrying capacity being over 750kg to 1 tonne.
 - (b) I obtained three pricing quotes for each vehicle model by first locating the recommended retail price on the respective brand's website. If this information was not readily available, I sourced recommended retail pricing information from third party retailers operating across Australia, vehicle comparison websites or articles quoting a market price.

¹¹ Instruction Letter dated 27 February 2026

¹² Nick Whiting (2025), Canstar, *Top 10 Selling electric cars in Australia*,

¹³ Jordan Hickey (2025), Drive.com, *Australia's best-selling electric cars in the first six months of 2025*

¹⁴ Carsguide (2026), *What is the market value of my car? Free car valuation calculator and price guide*

¹⁵ Drive.com (2026), *Best Vans*, Drive.com

¹⁶ Instruction Letter dated 27 February 2026

4.4 Representative Vehicles

4.4.1 A summary of the Representative Vehicles selected for each of the Vehicle Classes at Table 3 are set out in Table 4 to Table 11.

Table 4: Representative Vehicles B1

Vehicle Model / Specification	Vehicle price (\$)	Source
1 Pedal Jet 3 Flat Bar Road Bike	429	99 Bikes (2026)
2 Trek Dual Sport 1 Gen 5	900	Renshaws Pedal Project (2026)
3 Giant Cross City Disc 2	1,099	Giant Bicycles (2026)

Table 5: Representative Vehicles B2

Vehicle Model / Specification	Vehicle price (\$)	Source
1 Pedal Galaxy 3 ST Electric Hybrid Bike	2,449	99 Bikes (2026)
2 Trek FX+2 LT Midstep LT	3,000	Trek Bikes (2026)
3 Giant Expression E+	3,999	Giant Bicycles (2026)

Table 6: Representative Vehicles S1

Vehicle Model / Specification	Vehicle price (\$)	Source
1 Honda NAVi	1,825	Bike Sales (2026)
2 BMW C 400 X	11,390	Bike Sales (2026)
3 Yamaha Tmax Tech Max	22,199	Yamaha (2026)

Table 7: Representative Vehicles S2

Vehicle Model / Specification	Vehicle price (\$)	Source
1 Segway E125S EMotorbike	6,990	Segway-Ninebot (2026)
2 Kawasaki Z e-1	10,690	BikeSales (2026)
3 Kawasaki NINJA e-1	11,394	Australian Motorcycle News (2025)

Table 8: Representative Vehicles C1

Vehicle Model / Specification	Vehicle price (\$)	Carrying capacity (kg)	Source
1 Hyundai i30 Hatchback / 2.0L Unleaded Petrol, 6 Speed Manual	24,000	431	Carsguide (2026), Drive (2024)
2 Toyota Corolla Ascent Sport Hybrid / 1.8L, Unleaded Petrol/Electric, Speed Continuous Variable	32,110	425	Carsguide (2026), Parkers (2022)
3 Toyota RAV4 Gx (2WD) Hev / 2.5L, Unleaded Petrol/Electric, Speed Continuous Variable	45,990	460 - 557	Toyota (2026), Quantrell Auto Group (2025)

Table 9: Representative Vehicles C2

Vehicle Model / Specification	Vehicle price (\$)	Carrying capacity (kg)	Source
1 Toyota Hilux Workmate Hi-Rider (4x2) / 2.8L, Diesel, 5 Speed Manual	33,990	940	Carsguide (2026), CarSales (2025)
2 Ford Ranger XL 2.0 (4x2) / 2.0L, Diesel, 6 Speed Automatic	37,130	958	Carsguide (2026), CarExpert (2022)
3 Renault Kangoo Petrol SWB / 1.3L, Premium Unleaded Petrol, 7 Speed Auto Dual Clutch	38,990	756	Truck Sales (2026), Renault (2026)

Table 10: Representative Vehicles C1 electric

Vehicle Model / Specification	Vehicle price (\$)	Carrying capacity (kg)	Source
1 MG MG4 Excite 51 125Kw / Electric, 1 Speed Automatic	38,990	448	Carsguide (2026), EV Specs (2022)
2 Tesla Model Y 2026 Rear-Wheel Drive / Electric, 1 Speed Automatic	58,900	510 - 558	Tesla (2026), Drive (2025)
3 Renault Kangoo E-Tech Swb Ev45 / Electric, 1 Speed Automatic	61,990	523 - 668	Carsguide (2026), ZeCar (2024)

Table 11: Representative Vehicles C2 electric

Vehicle Model / Specification	Vehicle price (\$)	Carrying capacity (kg)	Source
1 2024 BYD T3 Vbegen2 / Electric, 1 Speed Automatic	30,030	780	Carsguide (2026), BYD (2021)
2 KGM Musso EV 2WD / Electric, 1 Speed Automatic	57,130	905	Carsguide (2026), RACV (2025)
3 Mercedes-Benz eVito Vs20 112 Lwb / Electric, 1 Speed Automatic	98,951	882	Transport NSW (2026), CarExpert (2022)

5 Labour assumptions

5.1 Introduction

5.1.1 This section outlines the Cost Components I am instructed to adopt for the purpose of the Model and the methodology I adopt in calculating the cost of labour of food and beverage delivery contractor drivers.

5.2 Cost components

5.2.1 Table 12 contains the Cost Components that I am instructed to adopt in calculating the labour component of the Minimum Cost Recovery Rate.

Table 12: Labour assumptions inclusions and exclusions

Inclusions	Exclusions
<ul style="list-style-type: none"> ▪ Minimum hourly rates ▪ Weekend and public holiday penalty rates ▪ Leave assumptions ▪ Superannuation 	<ul style="list-style-type: none"> ▪ Overtime allowance ▪ Workers' compensation

Source: Instruction Letter dated 27 February 2026

5.3 Assumptions

5.3.1 In calculating the labour component of the Minimum Cost Recovery Rate, I make the following assumptions:

- (a) I assume 1,755 hours per year are worked by food and beverage delivery contractor drivers. I determined this assumption based on the number of weeks worked per year and the number of hours worked per week as set in Table 13.

Table 13: Annual hours worked inputs

Input	Assumption	Source
Number of weeks worked per year	46 (with four weeks annual leave and two weeks personal leave) ¹⁷	<i>Fair Work Act, 2009 (Cth)</i>
Hours worked per week	38 ¹⁸	<i>Road Transport and Distribution Award 2020</i>

Source: McGrathNicol

- (b) I use the annual hours worked assumption in the Model to convert annual fixed cost estimates into an hourly cost recovery rate.

¹⁷ The Model assumes drivers are unable to recover costs during periods of leave. As such, annual leave and personal leave assumptions are required to quantify time not worked over a 52-week period for the purposes of converting annual fixed cost estimates into an hourly recovery rate, which is based only on time worked. These assumptions are commensurate with the allowances afforded to full-time employees set out in Section 87 and Section 96, respectively of the *Fair Work Act 2009 (Cth)*.

¹⁸ In accordance with clause 13.1(a) of the *Road Transport and Distribution Award 2020* the ordinary hours of work for a full-time employee are an average of 38 hours per week.

5.4 Inputs and sources

5.4.1 The inputs and source documents I have used to determine labour and on-costs in the Model are at Table 14.

Table 14: Labour and on-costs inputs

Input	Source
Minimum hourly rates	<i>Road Transport and Distribution Award 2020</i>
Superannuation guarantee percentage (12%).	ATO (2026)

Source: Instruction Letter dated 27 February 2026

Minimum hourly rates

5.4.2 The minimum hourly rates, applicable to each Transport Worker Grade under the *Road Transport and Distribution Award 2020 (the Award)* are set out at Table 15.

Table 15: Minimum hourly rates

Minimum Hourly Rate (Loading %)	Transport Worker Grade 1	Transport Worker Grade 2
Ordinary Hourly Rate (100%)	\$25.65	\$26.27
Saturday Hourly Rate (150%)	\$38.48	\$39.41
Sunday Hourly Rate (200%)	\$51.30	\$52.54
Good Friday & Xmas Hourly Rate (200%)	\$51.30	\$52.54
Other Public Holiday Hourly Rate (150%)	\$38.48	\$39.41

Source: Road Transport Distribution Award 2020

5.4.3 A Grade 1 transport worker is defined as a "courier ... foot or bicycle".¹⁹

5.4.4 A Grade 2 transport worker includes "drivers of a rigid vehicle (including a motorcycle) not exceeding 4.5 GVM".²⁰

5.4.5 Having regard to the Vehicle Classes identified in Section 4.2.1, I determine:

- (a) Drivers operating B1 or B2 class vehicles to be classified as Transport Worker Grade 1; and
- (b) Drivers operating S1, S2, C1, C2, C1 electric or C2 electric class vehicles to be classified as Transport Worker Grade 2.

¹⁹ *Road Transport and Distribution Award 2020*, Schedule B.

²⁰ *Road Transport and Distribution Award 2020*, Schedule B.

5.5 Calculation method

5.5.1 The calculation for labour costs follows:

Hourly rate (dollars per hour) = (Minimum hourly rate with relevant loading at the most appropriate TWG) x (1 + SGC)

Where:

TWG = Transport Worker Grade as defined in the *Road Transport and Distribution Award 2020*

SGC = Super guarantee charge (12%)

6 Administrative allowance assumptions

6.1 Introduction

- 6.1.1 This section outlines the Cost Components I am instructed to adopt for the purpose of the Model and the methodology I adopt in calculating the administrative allowances (**Administrative Allowances**) applicable to labour for food and beverage delivery contractor drivers.
- 6.1.2 Administrative Allowances relate to the cost of administrative tasks required to run a small contracting business.²¹
- 6.1.3 Drivers are assumed to complete mandatory training in ordinary working hours. Thus, the model does not provide for recovery of time costs to attend mandatory training.

6.2 Cost components

- 6.2.1 Table 17 contains the Cost Components that I am instructed to adopt in calculating the Administrative Allowances component of the Minimum Cost Recovery Rate.

Table 16: Administrative allowance assumptions inclusions and exclusions

Inclusions	Exclusions
<ul style="list-style-type: none"> ▪ Income protection insurance ▪ Mobile phone costs ▪ Professional accounting fees ▪ ASIC annual fees ▪ Business administration costs including: <ul style="list-style-type: none"> – Cloud-based accounting software – Laptop – Home office desk – Home office chair ▪ Blue Card training course fees ▪ Standard uniform issue including: <ul style="list-style-type: none"> – 6 x shirts – 3 x trousers – 6 x pairs of socks – 1 x pair of boots – 1 x winter jacket 	<ul style="list-style-type: none"> ▪ Initial ASIC registration fees ▪ Business name registration ▪ Time required to complete mandatory training

Source: Instruction Letter dated 27 February 2026

6.3 Assumptions and instructions

- 6.3.1 In calculating the Administrative Allowances component of the Minimum Cost Recovery Rate, I make the following assumptions:
- (a) Income protection insurance provides cover for between \$2,391 and \$2,562 per month in the event a contractor is unable to work due to illness or injury.
 - (b) A basic 36-month mobile phone plan including a handset with a minimum data allowance of 50GB per month is required for appropriate coverage.
 - (c) Time spent completing the Blue Card training course is assumed to occur within the contractor's standard 38-hour working week. Accordingly, no additional allowance for lost productivity or additional labour hours is included in the Model.

²¹ Instruction letter dated 27 February 2026

(d) Uniform costs are assumed to reflect basic, functional workwear suitable for daily use and are costed at generally available market prices, consistent with the cost-sourcing principles applicable in the broader model.

6.3.2 In calculating the Administrative Allowances component of the Minimum Cost Recovery Rate, I am instructed to consider the following:

- (a) An accountant is used to lodge monthly Business Activity Statements (BAS) and to annually to lodge a tax return.
- (b) That business administration costs comprise the following:
 - (i) Cloud-based accounting software required to track income and expenses, GST and reconcile bank accounts.
 - (ii) A laptop is required to perform business administrative tasks.
 - (iii) A home office desk is required to business administrative tasks.
 - (iv) A home office chair is required to business administrative tasks.

6.4 Inputs and sources

6.4.1 The inputs and source documents used to determine the Administrative Allowances Cost Component in the Model are at Table 18.

Table 17: Administrative Allowances assumptions inputs, sources and annual costs

Input	Source	Annual Cost
Income protection insurance	Average cost of income protection insurance based on quotes from Suncorp, TAL and AAMI providing cover for between \$2,391 and \$2,562 per month.	\$789
Mobile phone costs	Average cost of min 50GB mobile phone plan based on quotes from Telstra, Optus and TPG.	\$1,178
Professional accounting fees	Average cost to lodge annual tax statements and prepare quarterly BAS based on quotes from ITP and H&R Block.	\$514
ASIC	ASIC company annual review fee.	\$329
Cloud-Based Accounting Software	Average cost of a basic cloud-based accounting software subscription from Xero, MYOB and Quickbooks.	\$361
Laptop	Average annual cost of a low-range laptop for business use based on quotes from HP (manufacturer), Officeworks and JB HiFi, assuming a three year effective life.	\$184
Home Office Desk	Average cost of a low-range home office desk based on quotes from Bunnings, Officeworks and Ikea.	\$43
Home Office Chair	Average cost of a low-range home office chair based on quotes from Bunnings, Officeworks and Kmart.	\$43
Blue card training course fees	Average cost of enrolling in a course to obtain a Blue Card (5-yearly).	\$55
4 x shirts	Average cost of four polo shirts based on quotes from Bisley, Lowes and Uniqlo.	\$142
3 x trousers	Average cost of work trousers based on quotes from Bisley, FXD and KingGee.	\$218
6 x pairs of socks	Average cost of a pair of work socks based on quotes from Bisley, FXD and KingGee.	\$55

Input	Source	Annual Cost
1 x pair of boots	Average cost of a pair of steel cap work socks based on quotes from Hard Yakka, KingGee and FXD.	\$145
1 x winter jacket	Average cost of a winter jacket based on quotes from Bisley, Hard Yakka and FXD.	\$115
Total annual administrative allowances		\$4,170

6.5 Calculation method

6.5.1 The calculation for the Administrative Allowance cost follows:

Standing rate (dollars per hour) = (Sum of annual administrative allowances) / (HRS x WKS)

Where:

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

7 Vehicle cost assumptions

7.1 Introduction

7.1.1 This section outlines the Cost Components I am instructed to adopt for the purpose of the Model and the methodology I adopt in calculating the cost of owning and operating a vehicle for contractor drivers conducting food and beverage delivery.

7.2 Cost components

7.2.1 Table 19 sets out the Cost Components I am instructed to adopt in calculating the vehicle costs component of the Minimum Cost Recovery Rate.

Table 18: Administrative allowance assumptions inclusions and exclusions

Inclusions	Exclusions
<p><u>Finance & Capital Costs</u></p> <ul style="list-style-type: none"> ▪ Capital value of Representative Vehicles ▪ Loan costs ▪ Return on invested capital <p><u>Stamp Duty</u></p> <ul style="list-style-type: none"> ▪ Stamp duty costs <p><u>Fuel and Electricity Costs</u></p> <ul style="list-style-type: none"> ▪ Fuel costs ▪ AdBlue costs ▪ Electricity costs <p><u>Tyre Costs</u></p> <ul style="list-style-type: none"> ▪ Tyre replacement costs ▪ Cost of punctures <p><u>Registration & Insurance Costs</u></p> <ul style="list-style-type: none"> ▪ Registration, duty and inspection fees ▪ Compulsory third party insurance ▪ Full comprehensive insurance ▪ Public liability insurance <p><u>Other Vehicle-Related Costs</u></p> <ul style="list-style-type: none"> ▪ Manufacturers maintenance contract ▪ Vehicle wash costs ▪ Standard PPE 	<ul style="list-style-type: none"> ▪ Lease costs ▪ Tyre retread costs ▪ Other capital equipment necessary to perform work ▪ Assistance with the purchase of a vehicle from the principal contractor ▪ Assistance with ongoing costs of running a vehicle from the principal contractor ▪ Impact of multiple vehicles operated by the same contractor

Source: Instruction Letter dated 27 February 2026

7.3 Finance and capital costs

Assumptions and instructions

7.3.1 In calculating the finance and capital Cost Component of the Minimum Cost Recovery Rate, I make the following assumptions:

- (a) Finance and capital costs are fixed costs that are evenly divided over annual hours worked.
- (b) The residual value of a Representative Vehicle at the end of a 5-year loan term is discounted to its present value and divided by the loan term (in years) to obtain the annualised cost of the balloon payment.
- (c) A return on capital is assumed on the contractor driver's deposit, on the basis that, absent of the vehicle purchase, those funds would have earned interest in a high-yield savings account.
- (d) The costs of a 'mixed use' vehicle are apportioned in accordance with the percentage of time with which the vehicle is used for commercial purposes relative to personal use.

7.3.2 In calculating the finance and capital Cost Component of the Minimum Cost Recovery Rate, I am instructed to consider the following:

- (a) A hire purchase agreement for the vehicle does not include a residual payment of more than 30% of the amount paid for the vehicle.
- (b) A hire purchase agreement for the vehicle does not contain provisions as to the payment with the apparent purpose or effect of deferring payment of interest or capital to the end of the term or to a later part of the term.
- (c) A hire purchase agreement for the vehicle does not contain instalment payments which are unequal in amount, or which are at intervals of more than one month, or payment of which is deferred or made by way of capitalisation.
- (d) A hire purchase agreement for the vehicle is to be priced on the basis of a 5-year arrangement with any residual value after the 5 years paid via a balloon payment.
- (e) In calculating the cost of a 'not new' Representative Vehicle, a diminishing value depreciation method, as defined by the ATO, is applied to the value of an equivalent Representative Vehicle purchased new. The vehicle age since manufacture is set to 70% of its useful life remaining (as prescribed by the ATO), which affects the capital value of the vehicle at the time of purchase and therefore the size of the loan required.

Inputs and sources

7.3.3 The Model's finance and capital Cost Components consist of loan variables, capital values and a return on capital invested.

Loan Inputs

- (a) The loan inputs reflect the features of a chattel mortgage, a commonly used financing method for the purchase of vehicles.
- (b) The Model loan features include term length, interest rate, deposit requirements and residual percentage at the end of the loan term. The information on these typical loan features was instructed. Administrative fees were not included given the large variability in level of fees across loan providers and low value relative to other loan costs.
- (c) Interest rates presented at Table 20 represent the average starting rate for a vehicle loan, as advertised by a basket of major lenders. Market rates typically vary significantly from one loan to the next; affected by aspects such as the background of the borrower, vehicle or equipment features, and the lending policies of financial institutions. Reliable and accurate information on rates are difficult to collect given banks do not publish demographic information on their loans.

Capital Values

- (d) The values for each of the Representative Vehicles were collected to allow for the calculation of finance costs for different vehicle types. These values were sourced for new vehicles based on the recommended retail price from a range of vehicle dealers. I calculated and adopted the average of the recommended retail prices across the Representative Vehicles for the purpose of the Model.
- (e) Due to limitations in the availability of accurate and reputable market prices for 'not new' Representative Vehicles, the Model estimates the price of 'not new' vehicles by depreciating the value of the equivalent new vehicle under the diminishing value depreciation method to 70% of its useful life, in accordance with ATO guidance.

Return on Capital Invested

- (f) Return on capital invested is the representative rate of return forfeited by the contractor driver to fund any deposit invested towards a vehicle purchase. In the absence of the vehicle purchase, it is assumed the contractor driver would have held those funds in a high-yield savings account and generated interest income.
- (g) Under the outputs presented in Section 3, B1 and B2 drivers are assumed to purchase their vehicle using 100% of their own capital and thus would have generated a return on this investment at the interest rate assumed in Table 20. Conversely, drivers of S1, S2, C1 and C2 Vehicle Classes are assumed to finance 100% of their vehicle purchase, resulting in no calculated return on capital. The functionality has been included in the Model to account for return on capital where any changes to the deposit percentage are made in the future.
- (h) The inputs and source documents used to determine the finance and capital cost components in the Model are at Table 20.

Table 19: Finance and capital costs inputs, assumptions and sources

Input	Assumption	Source
Capital value of Representative Vehicles	New vehicles – recommended retail price from a range of vehicle dealers 'Not new' vehicles – written down value of equivalent new vehicle at 70% of its remaining useful life	Various vehicle dealerships ATO (2026)
Loan terms	5-year loan term with 30% residual and 0% deposit (S1, S2, C1 and C2 only) B1 and B2 vehicles assumed to be purchased with cash.	TWU instructed assumptions
Vehicle finance interest rate	6.4%	Average interest rate for vehicle finance based on quotes from CBA, Westpac and NAB
Percentage of time a 'mixed use' vehicle is used for commercial purposes	78%	TWU Rideshare Survey (2025)
Return on capital invested	4.25%	AMP (2026), AMP Bank GO Business Save ²²

Source: Various

²² The AMP GO Business Save account represents the highest unconditional savings rate available to from a comparison of business saving accounts with no monthly account fees.

Calculation method

7.3.4 The calculation for finance and capital costs follows:

Standing rate (dollars per hour) = [Annual Payment + Balloon Payment (annualised) + Return on Invested Capital (annualised)] / (HRS x WKS)

$$= \left(\left(\frac{r_m \times (PV \times (1 + r_m)^N - FV)}{(1 + r_m)^{N-1}} \times 12 \right) + \frac{FV}{(1 + r_m)^N \times n_{years}} + D \times ROIC \right) \div (HRS \times WKS)$$

Where:

r = Vehicle finance interest rate per annum

$r_m = \frac{r}{12}$ = monthly interest rate

$N = n_{years} \times 12$ = total number of monthly periods

n_{years} = Loan term (in years)

PV = Loan amount (capital value of vehicle less deposit)

FV = Residual value (capital value of the asset at purchase x residual value %)

D = Deposit

$ROIC$ = Return on invested capital

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

7.4 Stamp duty costs

Assumptions

7.4.1 In calculating the stamp duty Cost Component of the Minimum Cost Recovery Rate, I make the following assumptions:

- Stamp duty is calculated on a sliding scale relevant to the jurisdiction in which the vehicle is purchased;
- Whilst stamp duty is typically payable upon purchase of a vehicle, for the purposes of the Model, stamp duty costs are to be recognised evenly over the term of the loan, which I have been instructed to set as 5 years; and
- Stamp duty is payable on the capital value of the vehicle and calculated in accordance with the approach outlined at Section 7.3.

Inputs and sources

7.4.2 The inputs and source documents used to determine the stamp duty cost component in the Model are at Table 21.

Table 20: Stamp duty costs inputs, assumptions and sources

Input	Assumption	Source
Stamp duty on vehicle purchases	Calculated on the sliding scale relevant to the jurisdiction in which the vehicle is purchased, annualised over the term of the loan (5 years)	Various state government websites

Source: McGrathNicol

Calculation method

7.4.3 The calculation for stamp duty costs follows:

$$\text{Standing rate (dollars per hour)} = (\text{Annualised stamp duty costs}) / (\text{HRS} \times \text{WKS})$$

Where:

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

7.5 Fuel and electricity Costs

Assumptions and instructions

7.5.1 In calculating the fuel costs component of the Minimum Cost Recovery Rate, I make the following assumptions:

- Fuel consumption is based on guidance provided by the vehicle's manufacturer. Consumption rates represent an average of the manufacturer's indicative fuel economy rate for each of the three Representative Vehicles in each category.
- The age or year of manufacture of the vehicle does not impact the rate of fuel consumption.
- All vehicles in the S1 and C1 vehicles have petrol engines. One C2 vehicle has a petrol engine, while the other two contain diesel engines. For the C2 category, fuel costs represent a proportionate allocation of petrol and diesel / AdBlue costs.
- AdBlue consumption applies to all diesel vehicles, which includes 2 out of 3 vehicles in the C2 category.
- Battery consumption is based on guidance provided by the vehicle's manufacturer. Consumption rates represent an average of the manufacturer's indicative consumption rate for each of the three Representative Vehicles in each category.
- The Model accounts for both petrol and diesel fuel prices, averaged over the five quarters from September 2024 to September 2025. Fuel prices are modelled at a jurisdictional level and represent the average price of capital city and regional prices over the identified period.
- The Model accounts for electricity prices (cents per kWh) on a state-by-state basis from a basket of suppliers to account for price differences in each region. The Model does not account for daily supply charges on the basis that the contractor driver is assumed to have an existing electricity connection at their place of residence, and the cost of this daily supply charge is fixed irrespective of electricity consumption.

7.5.2 In calculating the fuel costs component of the Minimum Cost Recovery Rate, I am instructed to consider the following:

- Food and beverage delivery contractor drivers conduct an average of 18 deliveries per day, as quantified via TWU member survey data across the food and beverage delivery industry. I am instructed to use the data at Table 22 to calculate the distance a food and beverage delivery contractor driver is expected to travel per day.

Table 21: Distance travelled by food & beverage delivery contractor drivers

Vehicle Class	Deliveries per Day (#)	Distance per Delivery (km)	Distance per Day (km)	Distance per Year (km)
B1	18	1.0	18	4,119
B2	18	1.0	18	4,119
S1	18	2.0	36	8,328
S2	18	2.0	36	8,238
C1	18	6.5	116	26,774
C2	18	6.5	116	26,774

Source: Instruction Letter dated 27 February 2026

- (b) The annual distance travelled assumption is used in both the calculation of the 'Single hourly rate' of recovery and the 'per kilometre running rate' of recovery.
- (c) The Cost Components that are recovered as variable costs on a per kilometre basis that would be affected by the annual distance travelled assumption include:
 - (i) Fuel and electricity costs; and
 - (ii) Tyre costs.
- (d) The use of the annual kilometres travelled assumption for the calculation of the 'Single hourly rate' method of cost recovery means that a food and beverage delivery contractor driver drives further than the assumed travel distance, they will be over-compensated for their variable costs. Conversely, the driver will be under compensated for variable costs if they travel fewer kilometres than is assumed.
- (e) Due to the variation in distance travelled between food and beverage delivery contractor drivers, separate per hour 'standing' and per kilometre 'running' rates will typically be more representative of food and beverage delivery contractor driver's costs.

Inputs and sources

7.5.3 The inputs and source documents used to determine the fuel Cost Component in the Model are at Table 23.

Table 22. Fuel costs inputs, assumptions and sources

Input	Assumption	Source
Fuel consumption	Fuel consumption varies by car make and model	Various including the manufacturer's technical specifications pack and, to the extent not disclosed, product review websites such as Carsguide
Fuel prices	Price of petrol / diesel varies by location	Australian Competition & Consumer Commission (2024 - 2025)
AdBlue consumption	1.5 litres of AdBlue consumption for every 1,000km travelled	GreenOx (2020)
AdBlue prices	\$5.32 per litre	Average price of Adblue based on quotes from Supercheap Auto, Ampol and Bunnings
Battery consumption	Battery consumption varies by car make and model	Various including the manufacturer's technical specifications pack and, to the extent not disclosed, product review websites such as Carsguide
Battery charging efficiency	87.5%	Feyree Technology (2026)
Electricity usage rates	Cost of electricity varies by location	EcoFlow (2025), Finder (2026)

Source: McGrathNicol

Calculation method

7.5.4 The calculation for fuel, Adblue and Electricity costs follows:

(a) Cost of fuel:

Single hourly rate (dollars per hour) = [Annual Adblue Consumption (Litres) x Price of Adblue (\$ per Litre)] / (HRS x WKS)

$$= \left(D \times \frac{C}{100} \right) \times P \div (HRS \times WKS)$$

Where:

D = Annual distance travelled in kilometres

C = AdBlue consumption, expressed as litres consumed per 100km

P = Price of Adblue, expressed in cents per litre

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

Running rate (dollars per kilometre) = [Annual Adblue Consumption (Litres) x Price of Adblue (\$ per Litre)] / Annual Distance travelled (km)

$$= \left(\left(D \times \frac{C}{100} \right) \times \frac{P}{100} \right) \div D$$

Where:

D = Annual distance travelled in kilometres

C = Fuel economy, expressed as litres consumed per 100km

P = Price of AdBlue, expressed in dollars per litre

(b) Cost of Adblue:

Single hourly rate (dollars per hour) = [Annual Fuel Consumption (Litres) x Price of Fuel (\$ per Litre)] / (HRS x WKS)

$$= \left(D \times \frac{C}{100} \right) \times \frac{P}{100} \div (HRS \times WKS)$$

Where:

D = Annual distance travelled in kilometres

C = Fuel economy, expressed as litres consumed per 100km

P = Price of fuel, expressed in cents per litre

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

Running rate (dollars per kilometre) = [Annual Fuel Consumption (Litres) x Price of Fuel (\$ per Litre)] / Annual Distance travelled (km)

$$= \left(\left(D \times \frac{C}{100} \right) \times \frac{P}{100} \right) \div D$$

Where:

D = Annual distance travelled in kilometres

C = Fuel economy, expressed as litres consumed per 100km

P = Price of fuel, expressed in cents per litre

(c) Cost of Electricity:

Single hourly rate (dollars per hour) = [Annual Battery Consumption (kWh) x Battery Charging Efficiency
Price of Electricity (c/kWh)] / (HRS x WKS)

$$= \left(\left(D \times \frac{C}{100} \right) \div E \times \frac{P}{100} \right) \div (HRS \times WKS)$$

Where:

D = Annual distance travelled in kilometres

C = Annual battery consumption, expressed as kWh consumed per 100km

E = Battery charging efficiency

P = Price of electricity, expressed in cents per kWh

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

Running rate (dollars per kilometre) = [Annual Battery Consumption (kWh) x Battery Charging Efficiency
Price of Electricity (c/kWh)] / Annual Distance travelled (km)

$$= \left(\left(D \times \frac{C}{100} \right) \div E \times \frac{P}{100} \right) \div D$$

Where:

D = Annual distance travelled in kilometres

C = Fuel economy, expressed as litres consumed per 100km

E = Battery charging efficiency

P = Price of electricity, expressed in cents per kWh

7.6 Tyre Costs

Assumptions and instructions

7.6.1 In calculating the tyre costs component of the Minimum Cost Recovery Rate, I make the following assumptions:

- (a) The cost of tyre repair is spread evenly over the lifetime of the vehicle.
- (b) Tyre life expectancy based on publicly available industry commentary and guidance from motoring publications, which provide indicative ranges for tyre longevity based on typical driving conditions and standard manufacturer recommendations. The assumed tyre life expectancy reflects a reasonable midpoint within these published ranges and is adopted for modelling purposes only.
- (c) The age or time of manufacture of the tyre does not impact the tyre rate of tread wear.
- (d) Bicycle tyres will incur on average 0.3 punctures per tyre lifecycle²³. This assumption is informed by general industry commentary and indicative estimates reported in cycling maintenance literature.
- (e) The cost of a new tyre and puncture repair is an average of the cost for each of the three Representative Vehicles in each category.

7.6.2 In calculating the tyre Cost Component of the Minimum Cost Recovery Rate, I am instructed to consider the following:

- (a) Tyres on S1, S2, C1 and C2 Vehicle Classes will typically encounter 1 puncture per tyre lifecycle.

Inputs and sources

7.6.3 The inputs and source documents used to determine the fuel Cost Component in the Model are at Table 24:

Table 23: Tyre costs inputs, assumptions and sources

Input	Assumption	Source
New tyre life expectancy	Varies from c. 3,200km for B1 / B2 vehicles, up to 60,000km for C2 vehicles.	Bicycle Warehouse (2024) Camel (2020) Carsguide (2023)
Number of punctures per tyre lifecycle	0.3 for B1 / B2 vehicles, 1.0 for S1, S2, C1 and C2 vehicles	Muc-Off (2023) (B1 / B2 only) TWU Instructed Assumption (S1, S2, S3 and S4)
Market price for new tyres	Tyre price varies by tyre size and retailer	Various tyre retailers, depending on size and specification
Market price for puncture repairs	Tyre puncture repair price varies by tyre size and retailer	Various tyre retailers and auto stores, depending on size and specification

Source: McGrathNicol

²³ Muc-Off (2023), *Muc-Off's Latest Bike Puncture Survey Results Released*

Calculation method

7.6.4 The calculation for tyre and puncture costs follows:

a) Cost of replacing a tyre.

$$\begin{aligned} \text{Single hourly rate (dollars per hour)} &= [\text{Number of New Tyres per Year} \times \text{Price of a New Tyre}] / (\text{HRS} \times \text{WKS}) \\ &= \left(\frac{D}{L} \times N \times P \right) \div (\text{HRS} \times \text{WKS}) \end{aligned}$$

Where:

D = Annual distance travelled in kilometres

L = New tyre life expectancy

N = Number of tyres on the vehicle

P = Price of a new tyre

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

Running rate (dollars per kilometre) = [Number of New Tyres per Year x Price of a New Tyre] / Annual Distance travelled (km)

$$NT = \left(\frac{D}{L} \times N \times P \right) \div D$$

Where:

D = Annual distance travelled in kilometres

L = New tyre life expectancy

N = Number of tyres on the vehicle

P = Price of a new tyre

b) Cost of a puncture repair.

Single hourly rate (dollars per hour) = [Number of Puncture Repairs per Year x Price of a Puncture Repair] / (HRS x WKS)

$$= \left(R \times \frac{D}{L} \times N \times P \right) \div (HRS \times WKS)$$

Where:

R = Number of puncture repairs per lifecycle

D = Annual distance travelled in kilometres

L = New tyre life expectancy

N = Number of tyres on the vehicle

P = Price of a puncture repair

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

Running rate (dollars per kilometre) = [Number of Puncture Repairs per Year x Price of a Puncture Repair] / Annual Distance travelled (km)

$$= \left(R \times \frac{D}{L} \times N \times P \right) \div D$$

Where:

R = Number of puncture repairs per lifecycle

D = Annual distance travelled in kilometres

L = New tyre life expectancy

N = Number of tyres on the vehicle

P = Price of a puncture repair

7.7 Registration and Insurance Costs

Assumptions

- 7.7.1 In calculating the registration and insurance Cost Component of the Minimum Cost Recovery Rate, I make the following assumptions:
- Registration, duty and inspection fees are mandatory costs imposed by state and territory governments. Registration costs vary by Vehicle Class and jurisdiction.
 - All types of insurance listed are required by all food and beverage delivery contractor drivers and are purchased on an annual basis.
 - The treatment of insurance costs varies across Vehicle Classes and jurisdictions, reflecting the differing risk profiles.
 - For control, I have applied a consistent set of assumptions across all vehicle categories and jurisdictions when obtaining quotes for insurance. The control subject was assumed to be a 35-year-old, non-smoker, male, renting in urban Sydney.
 - I have selected one vehicle from the three Representative Vehicles in each Vehicle Class to obtain quotes for the cost of insurance in each jurisdiction.

Inputs and sources

7.7.2 The inputs and source documents used to determine the registration and insurance Cost Components in the Model are at Table 25.

Table 24: Registration and Insurance costs inputs and sources

Input	Source
Vehicle registration, duty and inspection fees for each Vehicle Classification and jurisdiction	Various state government websites
Driver licence fees and renewal frequencies	Various state government websites
Insurance costs for each Vehicle Class and jurisdiction, comprising: <ul style="list-style-type: none"> ▪ Third party insurance ▪ Full comprehensive insurance ▪ Public liability insurance 	Various insurance brokers

Source: McGrathNicol

Calculation method

7.7.3 The calculation for registration and insurance costs follows:

Standing rate (dollars per hour) = (Sum of annual registration and insurance costs) / (HRS x WKS)

Where:

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

7.8 Other Vehicle-Related Costs

Assumptions

7.8.1 In calculating the other vehicle-related costs, which comprise of vehicle wash costs, standard personal protective equipment and a manufacturers maintenance contract for each Vehicle Class, I make the following assumptions:

- (a) For vehicle washing frequency for each Vehicle Class:
 - (i) I assume that a bicycle (Vehicle Class B1) requires washing every 300 kilometres²⁴. Based on the kilometres travelled for this Vehicle Class as set out in Section 7.5.2, I calculate that a vehicle wash for this class occurs 14 times per year.
 - (ii) I assume that an electric bicycle (Vehicle Class B2) requires washing every four weeks²⁵. Based on the kilometres travelled for this Vehicle Class as set out in Section 5.3.1, I calculate that a vehicle wash for this class occurs 12 times per year.
 - (iii) I assume that a scooter (Vehicle Class S1) requires washing every two weeks²⁶. Based on the weeks worked as set out in Section 5.3.1, I calculate that a vehicle wash for this class occurs 23 times per year.
 - (iv) For Vehicle Classes C1 and C2, I assume that a vehicle wash occurs every 4.9 weeks.²⁷ Based on the weeks worked for these Vehicle Classes as set out in Section 5.3.1, I calculate a vehicle wash for these classes occurs 9 times per year.

²⁴ Owayo (2026), *Bike Cleaning & washing: A How-to Guide*,

²⁵ Pushys (2026), *E-Bike Cleaning & Maintenance*,

²⁶ Mark Linsdell (2023), *How to wash a motorcycle: The dos and absolutely don'ts of cleaning a motorcycle*

²⁷ Zane Dobie (2024), *How often should you wash your car? The definitive answer*

- (b) B1, B2, S1 and S2 vehicles are assumed to be washed at home by the food and beverage contractor driver with a bike wash kit. C1 and C2 vehicles are assumed to be washed at an external car wash.
- (c) Standard PPE costs represent an average of the cost of obtaining like-for-like PPE item from Bunnings Warehouse, Safety Zone and Badger Workwear. The cost of a helmet is annualised assuming a three-year effective life.
- (d) The cost of a manufacturer's maintenance contract is an average of the cost of a maintenance contract for each of the three Representative Vehicles in each category. As I was unable to obtain capped service price for six vehicles (listed in paragraph 1.5.1(d)(ii)). These were left as blank inputs as to not affect my average calculation. For two vehicles, I have relied on costs quoted on third-party sources due to this information being unavailable on the manufacturer's website. I have assumed these amounts are an accurate representation of the manufacturer's contractual price.

7.8.2 In calculating the other vehicle-related Cost Component of the Minimum Cost Recovery Rate, I am instructed to consider the following:

- (a) PPE comprises of:
- (i) 1 x helmet (annualised, assuming three-year effective life)
 - (ii) 1 x earmuffs
 - (iii) 1 x pair of rubber gloves
 - (iv) 1 x pair of riggers gloves
 - (v) 1 x safety glasses
 - (vi) 1 x high vis safety vest/shirt

Inputs and sources

7.8.3 The inputs and source documents used to determine the cost of other vehicle-related costs, which comprise of vehicle wash costs, standard personal protective equipment and a manufacturers maintenance contract for each Vehicle Class, are at Table 26.

Table 25: Other vehicle-related cost inputs, assumptions and sources

Input	Assumption	Source
Vehicle wash costs	B1, B2, S1 and S2 vehicles washed at home by the contractor with a bike wash kit.	Vehicle wash costs
Standard personal protective equipment	Average of the cost of obtaining like-for-like PPE from three different suppliers. PPE comprises of: <ul style="list-style-type: none"> ▪ 1 x helmet (annualised, assuming three-year effective life) ▪ 1 x earmuffs ▪ 1 x pair of rubber gloves ▪ 1 x pair of riggers gloves ▪ 1 x safety glasses ▪ 1 x high vis safety vest/shirt 	Average cost of PPE items listed adjacent based on quotes from Bunnings, Safety Zone and Badger Workwear
Market price for new tyres	Tyre price varies by tyre size and retailer	Various tyre retailers, depending on size and specification

Source: McGrathNicol

Calculation method

7.8.4 The calculation for other vehicle related costs follows:

Standing rate (dollars per hour) = (Sum of other annual vehicle related costs) / (HRS x WKS)

Where:

HRS = Hours worked per week (as defined in Section 5.2.1)

WKS = Weeks worked per year (as defined in Section 5.2.1)

8 Declaration

8.1.1 The opinions and conclusions expressed in this report are mine.

8.2 Independence and fees

8.2.1 I am not aware of any matters that would impair my independence or ability to comply with my paramount duty to the FWC.

8.2.2 McGrathNicol's fees in relation to this matter are not dependent on the outcome of the Proceeding.

8.3 Signature

A handwritten signature in black ink, appearing to read 'M J Fehon', followed by a period.

Matthew James Fehon

Partner



Matt Fehon AM

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PHONE	+61 2 9338 2680	
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EMAIL	mfehon@mcgrathnicol.com	44 Martin Place
WEBSITE	mcgrathnicol.com	Sydney NSW 2000

Qualifications & Memberships

- Member of the Order of Australia (AM)
- Bachelor of Business (Accounting and Finance)
- Member, CA ANZ
- Graduate Member, AICD
- Member, FINSIA
- Member, Institute of Internal Auditors
- Member, Association of Certified Fraud Examiners
- Certificate IV – Government Investigation
- Certificate IV – Government Fraud Control

Matt is a highly regarded forensic expert who specialises in financial crime, corporate corruption and regulatory investigations, dispute advisory, enforceable undertakings and risk advisory.

A Forensic Accountant with more than 30 years of investigative and consulting experience, Matt has developed a unique mix of skills as a Detective with the NSW Police Force, whilst at Citibank in precious metals trading and as a Forensic partner of a 'Big 4' accounting firm.

Matt advises clients dealing with commercial and contractual disputes, contract compliance, corporate and regulatory investigations, financial analysis and forensic technology assignments, including data analytic assignments.

Engagement Experience

- Independent Expert in an international arbitration pertaining to a resources construction project to assess labour and materials costs and payments.
- Independent Expert in a construction dispute that related to irregularities in labour charges and on-costs allocated and recovered from the principal.
- Independent Expert in a JV dispute assessing costs incurred over a 6 year period, including labour, statutory, materials and overhead costs.
- Independent Expert in relation to various corporate crime matters. This engagement involved assisting the NSW Police and involved an examination of financial and accounting records to quantify the misappropriation.
- A number of major investigations into bribery and corruption matters domestically and internationally. In these matters it was necessary to interrogate finance systems (e.g. SAP, Pronto and MYOB) to examine accounting entries and transactions to identify, quantify and report on alleged corrupt payments.
- Independent Forensic Expert in a Wealth Management remediation program for a major financial institution, which involved the assessment of client files and supporting records to assess the veracity of claims by clients.
- Conducted a regulatory investigation into the alleged market manipulation and conduct by traders in respect of BBSW. This investigated the alleged collusion between traders at various financial institutions. This relied on knowledge of the methodology and practices of the banks participating in the BBSW rate setting. The results of the investigation were provided to ASIC.
- Appointed Independent Expert by the regulators in relation to remediation and compensation programs, continuous disclosure and conduct, processes and procedures relating to financial market participants.
- On behalf of major financial institutions, undertaken a wide range of investigations into alleged market manipulation and collusive activity by staff participating in the financial markets.



McGrathNicol

17 November 2025

Privileged & Confidential

Ms Lorraine Biviano
Director - Legal & Industrial Strategy
Transport Workers' Union
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Dear Lorraine,

Privileged and Confidential

Engagement Letter – Privileged and Confidential

1 Background

- 1.1 We refer to an initial call on Friday 7 November 2025, a meeting on Wednesday 12 November 2025 and email correspondence between you and Matt Fehon in respect of McGrathNicol Advisory (**McGrathNicol**) being engaged to provide expert evidence financial modelling services to Transport Workers' Union (**TWU**). This Engagement Letter and the McGrathNicol Terms of Business (**Terms of Business**), attached to this letter at Appendix 1, set out the basis on which McGrathNicol is engaged.

2 Objective and scope of work

- 2.1 The objective of this engagement is to provide a financial model and a supporting report that may be used as expert evidence to assist TWU with an application for a Minimum Standards Order (**MSO**) to the Fair Work Commission (**FWC**).
- 2.2 Specifically, you have requested that we develop a cost recovery financial model to support the MSO for Food and Beverage and Last Mile Employee-like Workers and Road Transport Independent Contractors, which will involve:
- (a) Receiving and reviewing briefing materials;
 - (b) Review of previous cost recovery models prepared by TWU and their advisors, and any other relevant precedents and readily available materials;
 - (c) Liaising with TWU and other stakeholders to confirm key assumptions and inputs to the cost recovery model, which may include interviewing TWU members;
 - (d) Performing independent research to determine and support key assumptions;
 - (e) Development and preparation of a dynamic cost recovery financial model in Microsoft Excel format which incorporates the instructed scenarios; and
 - (f) Preparation of an Independent Expert report which will provide an overview of the mechanics of the cost recovery model and key assumptions and inputs adopted.
- 2.3 The Independent Expert Report are required by the TWU by mid-February 2026. The report will adhere to the Uniform Civil Procedure Rules 2005 - Schedule 7 – Expert witness code of conduct
- 2.4 This engagement and all work connected with this engagement, and any report produced, is strictly confidential and is covered by legal professional privilege.



- 2.5 Based on our preliminary discussions of the issues and possible sources of information, our work will be conducted in a number of distinct phases and the engagement will progress based on the outcomes of each phase. McGrathNicol and TWU will meet regularly through the course of the engagement to discuss progress and planned work and we will seek your approval.

Phase One – Review of legacy cost recovery models and other relevant information.

- 2.5.1 Phase One of our work will include:

- (a) Reviewing any briefing materials;
- (b) Reviewing legacy cost recovery models and other relevant information to determine the level of work required in building an updated cost recovery financial model;
- (c) Formulating of an approach to development of the cost recovery financial model and discussions with TWU to ensure alignment with requirements; and
- (d) Documenting the assumptions and inputs required for the cost recovery financial model and discussions with TWU to understand the assumptions and inputs already available and those requiring independent research.

Phase Two – Development of draft cost recovery model.

- 2.5.2 Phase Two of our work will involve the preparation of a draft cost recovery financial model for testing and consultation with TWU, interviews with TWU members, testing any assumptions and information and data sources.

Phase Three – Finalisation of cost recovery model and preparation of supporting report.

- 2.5.3 Phase Three of our work will include:

- (a) Finalisation of the cost recovery financial model; and
- (b) Preparation of a report which will provide an overview of the mechanics of the cost recovery financial model and document the key assumptions adopted.

3 Forensic Accounting Services

- 3.1 McGrathNicol is a member firm of Chartered Accountants Australia & New Zealand (CA ANZ). Members of professional accounting bodies, including members of CA ANZ, are required to follow the mandatory requirements of APES 215 Forensic Accounting Services issued by the Accounting Professional & Ethical Standards Board when they provide Forensic Accounting Services. Accordingly, this engagement will be conducted in accordance with APES 215 Forensic Accounting Services.

4 Independence

- 4.1 We have undertaken enquiries to identify and assess relationships held by McGrathNicol or the engagement team which may impair independence. McGrathNicol is not aware of any conflicts of interest or duty that would preclude us from undertaking this engagement.

5 Engagement team

- 5.1 Matt Fehon and Courtney Roe will be responsible for this engagement and will be assisted by other McGrathNicol staff, as appropriate.



6 The contact details of the engagement team are as follows:

Name	Title	Phone	Email
Matt Fehon	Partner	0402 130 769	mfehon@mcgrathnicol.com
Courtney Roe	Director	0427 407 634	croe@mcgrathnicol.com
Curtley Duncan	Assistant Manager	02 9338 2663	cduncan@mcgrathnicol.com

7 **Confidentiality**

7.1 Section 5 of our Terms of Business sets out obligations in relation to confidentiality. In order to maintain confidentiality, the engagement will be referred to by us as Project Scorpio.

8 **Fees, costs and timing**

8.1 [Redacted]

[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
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8.2 [Redacted]

8.3 [Redacted]

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[Redacted]



9 Terms of Business

- 9.1 In addition to the specific terms of engagement set out in this letter, our Terms of Business, will apply to this engagement and govern our relationship with you. This letter is the "Engagement Letter" mentioned in our Terms of Business. If there is any inconsistency between this Engagement Letter and our Terms of Business, then the terms of this Engagement Letter will prevail to the extent of the inconsistency.

10 Acceptance

- 10.1 Please indicate your acceptance of this Engagement Letter and the Terms of Business by returning a signed copy of this letter. If you do not indicate your acceptance in writing, but continue to instruct us, we will proceed on the basis that you have accepted. If we provide any services in connection with this matter prior to your acceptance, this Engagement Letter and the Terms of Business will apply to such services.

If you have any questions or require any further information please contact Matt Fehon on 0402 130 769.

Yours faithfully,

McGrathNicol Advisory

McGrathNicol Advisory
Contact: Matt Fehon

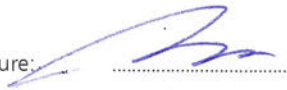
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Enclosure(s):
McGrathNicol Terms of Business



I have read and understood the terms and conditions of this letter and its Appendices and I agree to and accept them for and on behalf of Transport Workers' Union, by whom I am duly authorised.

Terms of engagement accepted:

Signature: 

Name: Michael Keene

Position: National Secretary

Date: 17/11/2025



Appendix 1: McGrathNicol Terms of Business



McGrathNicol Terms of Business

1 Introduction

- 1.1 This document sets out the standard terms and conditions of business (**Terms**) of McGrathNicol. In this document, "**you**" means the addressee or addressees of the engagement letter or other form of instruction confirmation that McGrathNicol sends you relating to work to be performed by McGrathNicol (**the Engagement Letter**), and "McGrathNicol", "we" or "us" means the McGrathNicol entity referred to in the Engagement Letter. Unless McGrathNicol and you have entered into a separate written agreement, the Terms together with each Engagement Letter that you accept (in accordance with the terms set out in the Engagement Letter) (**this Agreement**) will apply to all work McGrathNicol undertakes for you with respect to the engagement as set out in each Engagement Letter. To the extent of any conflict between these Terms and the Engagement Letter, the terms of the Engagement Letter shall prevail.
- 1.2 For the purposes of clauses 4, 6 and 12, each reference to McGrathNicol, is also a reference to McGrathNicol's partners, employees and related entities severally (**Beneficiaries**). McGrathNicol holds the benefit of clauses 4, 6 and 12 for itself and on trust for the benefit of each of the Beneficiaries, and may enforce the clauses itself and on behalf of any of the Beneficiaries.
- 1.3 If you consist of more than one person or entity, or if any Work, provided as part of the Services, is disclosed by you to your directors, professional advisers or auditor in accordance with clause 7.1(a) (together, **Client Parties**), then: (a) the limitations of liability under clause 12 act to limit McGrathNicol's aggregate liability in respect of all claims that may be made against McGrathNicol by any one or more of the Client Parties (and whether acting jointly or individually) and, to the extent permitted by law, all of the Client Parties will be joined as plaintiffs in the same proceeding in respect of such claims; and (b) this document binds the Client Parties jointly and each of them individually.
- 1.4 Except for clause 1.2, or where it is expressly stated to the contrary, the reference to the term "partner" in these Terms and in any written or verbal communication by McGrathNicol in connection with this Agreement as it relates to the McGrathNicol Advisory Partnership, ABN 34 824 776 937, is a reference to an individual with the title and seniority of "partner" and is not a reference to a partner of the McGrathNicol Advisory Partnership.

2 Services

- 2.1 McGrathNicol will use all reasonable commercial efforts to provide the services set out in the Engagement Letter (**the Services**) to you with the necessary skill and expertise to an appropriate professional standard. We will use all reasonable commercial efforts to complete the Services within any agreed timeframe.

3 Term

- 3.1 This Agreement starts on the date you sign and return the Engagement Letter to us or when we first start work on the Services upon your instructions, whichever is first.
- 3.2 Unless otherwise extended or terminated earlier in accordance with clause 11, this Agreement terminates when we have completed providing the Services to you and you have paid us our fees. Termination of this Agreement does not prejudice any accrued rights and remedies or the operation of clause 4, 5, 6, 7, 9, 10, 12, 13 and 14.

4 Your obligations

- 4.1 You agree to pay for the Services in accordance with this Agreement.
- 4.2 You will use reasonable endeavours to provide McGrathNicol promptly with such information as may reasonably be required for the proper performance of the Services,

including access to appropriate members of your staff, records, information, technology, systems and premises.

- 4.3 You will use reasonable endeavours to ensure that all materials, documents and information provided by you, or by others on your behalf, to McGrathNicol (**Provided Information**) is complete and accurate. You warrant that the Provided Information will be provided to McGrathNicol with due authority, including any third party information or intellectual property rights you require us to use to perform the Services. McGrathNicol may rely on all Provided Information without independently verifying it. In addition, McGrathNicol is not responsible for the completeness or accuracy of any materials, documents or information provided by others at your request to McGrathNicol.
- 4.4 You acknowledge that completion of the Services is dependent on the quality, completeness and accuracy of Provided Information (including information from third parties) and access to and co-operation of appropriate management, employees and independent auditors of third parties (if applicable). Information limitations may impact our ability to complete the Services.
- 4.5 If you become aware, or have reasonable grounds to suspect, that the Provided Information is incomplete, inaccurate or misleading, you must promptly notify McGrathNicol in writing and, if required by McGrathNicol, take all necessary steps to correct any announcement, communication or document issued which contains, refers to, or is based upon that Provided Information.
- 4.6 To the maximum extent permitted by law, you are solely responsible for any decisions in connection with the implementation of, the use of, and reliance on, advice or materials including any reports, documents, opinions, emails, notes, recommendations or other deliverables, whether in draft or in final form, supplied by McGrathNicol in the delivery of the Services (**Work**).
- 4.7 You must ensure that all Provided Information is provided to the relevant individuals within McGrathNicol who are engaged in the provision of the Services as identified in the Engagement Letter or by the Project Leader. You acknowledge and agree that the knowledge and awareness of Provided Information by a partner or staff member of McGrathNicol is limited to the Provided Information actually provided to that partner or staff member, and that partner or staff member of McGrathNicol is not deemed to share the knowledge and awareness of the Provided Information with other partners and staff of McGrathNicol.
- 4.8 You are responsible for assessing the adequacy of the scope set out in the Engagement Letter (including Appendices) and any amendments to the scope subsequently agreed in writing and acknowledge that McGrathNicol is not liable to you for, or in connection with, any inadequacy of the scope of the Services.
- 4.9 McGrathNicol will not be liable for any default that arises because you do not fulfil your obligations under this clause.

5 Confidentiality

- 5.1 **Confidential Information** means any information relating to the past, present or future business of a party that comes to the knowledge of any other party but does not include information in the public domain (unless in the public domain due to a breach of confidentiality by any party to this Agreement).
- 5.2 Both you and McGrathNicol acknowledge that they each may, in the course of the engagement, be exposed to, or acquire Confidential Information of, the other party. Both you and McGrathNicol agree to hold such information in strict confidence, and not to divulge such information except as may be required to perform the Services, by law or the rules of a relevant securities exchange or judicial process, or by



McGrathNicol Terms of Business

any persons or bodies responsible for regulating that party's business (including under any applicable rules, policies or codes of any regulatory or accounting professional supervisory authorities in Australia or elsewhere), or as required by a party's internal policies or as the party reasonably determines is necessary to protect its own legitimate interests.

- 5.3 Where you or McGrathNicol disclose any Confidential Information under clause 5.2 (**Disclosing Party**), the Disclosing Party must, where practical and to the extent permitted by law, notify the other party (**Non Disclosing Party**) of the requirement to disclose the Confidential Information, and only disclose the minimum Confidential Information required to comply with the law or requirement. Also, where possible, the Non Disclosing Party will be given the opportunity to restrain or contest the disclosure of Confidential Information under clause 5.2.
- 5.4 We will either return or destroy your Confidential Information within a reasonable time of your request. However, we are entitled to retain a copy of any Confidential Information you provide to us or which forms part of our business, provided that we will continue to keep it confidential in accordance with this Agreement.
- 6 **Staff**
- 6.1 You agree that during the provision of the Services, and for a period of six months thereafter, you will not make any offer of employment to any partner, officer or employee of McGrathNicol or its related entities involved in the provision of the Services without McGrathNicol's prior consent.
- 7 **Benefit of advice**
- 7.1 Unless otherwise specifically stated in the Engagement Letter, any Work provided as part of the Services:
- (a) may not be disclosed by you in any way to any other party, except to your directors, professional advisers and auditor without our prior written consent. This includes any publication on any electronic media; and
 - (b) is provided solely for your benefit and may not be relied on by anyone other than you without our prior written consent.
- 7.2 You must not name us or refer to us, our Work or the Services in any written materials (other than to your directors, professional advisers and auditor), without our prior written consent.
- 7.3 During the supply of the Services, McGrathNicol may supply oral, draft or interim Work, including in electronic form (**Interim Work**). All Interim Work is in draft form only and is subject to change. You must not rely on any Interim Work except with written confirmation from McGrathNicol. The final written Work provided by McGrathNicol will take precedence over all Interim Work.
- 7.4 The Services are deemed to have been completed when the final version of the Work containing the advice or report has been issued to you by McGrathNicol. The Services exclude, and McGrathNicol is not responsible for, updating any advice, report or other materials contained in the Work for subsequent events that occur after the date of the report or otherwise the date stated in the report as the date to which it is prepared up to.
- 7.5 You acknowledge that any use of, or reliance on, our Interim Work or Work that is contrary to this Agreement may expose us to a claim from a third party.
- 7.6 Accordingly you must, to the fullest extent permitted by law and professional regulations, indemnify McGrathNicol from and against all losses, costs, expenses damages and liabilities (**Loss**) incurred or suffered by McGrathNicol as a result of or in connection with any claim, action, demand or proceeding brought by a third person against McGrathNicol

in connection with:

- (a) any use or dissemination or reliance on, our Work that is contrary to the terms of this Agreement or our written consent; or
 - (b) any access to, or use of, our Interim Work or Work, by any of your professional advisers.
- 7.7 This indemnity does not apply to any loss incurred in defending a claim or action by a third party:
- (a) that results from any wilful misconduct or fraudulent act or omission by us;
 - (b) where that third party has signed an agreement with us that permits it to rely on our Interim Work or Work; or
 - (c) where we have agreed in writing that our work may be included in publicly available documents.
- 8 **Electronic mail**
- 8.1 Each of the parties agrees that they may communicate with each other electronically and agree to release each other from liability for any loss which either party may incur if the communication is intercepted, delayed, lost or corrupted during transmission or if any electronic transmission is affected by any computer virus, malicious software, ransom software, malevolent program or software or program which has a similar effect.
- 8.2 Unless otherwise confirmed in writing by, or through electronic mail from, a partner or authorised signatory of McGrathNicol, all electronically transmitted advices or opinions are deemed to be in draft form and cannot be relied upon.
- 9 **Fees, expenses and payment terms**
- 9.1 The time based fee rates, if any, quoted in the Engagement Letter will remain in force until 31 December or 30 June of each year (whichever occurs first) and McGrathNicol may amend its fees and rates for work continuing past that date by notice to you. In the absence of such notice, the existing fees and rates will continue to apply.
- 9.2 The consideration payable for any supply made or to be made under this Agreement is exclusive of any goods and services tax (**GST**). If GST is payable on any supply made or to be made under this Agreement, you agree that the consideration payable for any such supply shall be increased by an amount equal to the amount of GST payable by McGrathNicol in respect of that supply.
- 9.3 If McGrathNicol incurs out-of-pocket expenses in connection with the provision of the Services, we will invoice these to you at cost.
- 9.4 We will invoice you monthly in arrears (unless we agree with you otherwise) and you agree to pay our invoices in Australian dollars within 30 days of the billing date, unless otherwise agreed. If they are not paid by this date, you must on demand pay interest on any outstanding balances at a rate equal to 2% over the 180 day bank bill swap rate published by the Australian Securities Exchange.
- 9.5 If any one or more of McGrathNicol, its related entities and any of their respective partners, officers or employees is required (pursuant to any order, subpoena, directive or other legal or regulatory process) to produce documents and/or information, answer enquiries, attend court or meetings or deal with any similar requests in relation to the Services for, or by, any judicial, regulatory, administrative or similar body or entity (including without limitation, any foreign regulator or similar), you must on demand pay the fees and disbursements including reasonable legal fees, incurred in dealing with those matters (at McGrathNicol's then standard billing rates).
- 10 **Problem resolution**
- 10.1 If at any time you would like to discuss with McGrathNicol how the Services can be improved or if you have a complaint about them, you are invited to telephone the partner or



McGrathNicol Terms of Business

Project Leader, as the case may be, identified in the Engagement Letter or alternatively the Managing Partner of McGrathNicol. McGrathNicol will endeavour to investigate any complaint promptly and to resolve the difficulties.

- 10.2 If the problem cannot be resolved, the parties agree to enter into mediation before commencing legal proceedings. The parties agree that in default of agreement on the appointment of the mediator, the Australian Disputes Centre shall nominate the mediator.
- 10.3 In the event of a dispute, or where fees remain unpaid beyond the due date, McGrathNicol may suspend provision of the Services, retain or withhold any information we may hold in relation to the Services or any work we have done for you until such time as the dispute is resolved or the fees are paid. Suspension of the Services will not affect your obligation to pay for Services rendered up to and including the date of suspension.

11 Termination of Agreement

- 11.1 Each party may terminate this Agreement by written notice to the other party if:
- (a) one party provides the other party with at least 7 days written notice, unless otherwise agreed in the Engagement Letter;
 - (b) the other party commits any material breach of its obligations under this Agreement which is not capable of remedy or fails to remedy a material breach which is capable of remedy within 14 days of notice requiring its remedy; or
 - (c) the other party commits a persistent breach of its obligations under this Agreement; or
 - (d) the other party becomes insolvent; or
 - (e) the Services are suspended under clause 10.3 for more than 10 normal working days.
- 11.2 We may terminate this Agreement immediately by giving you written notice if, in our reasonable opinion, the continued provision of the Services by us would:
- (a) breach any applicable law, rule, regulation or professional standard;
 - (b) bring our reputation into disrepute;
 - (c) prejudice our ability to comply with any applicable independence requirement; or
 - (d) expose individuals providing the Services to unreasonable physical or personal risk.
- 11.3 On termination of this Agreement, all sums due to McGrathNicol become payable in full in accordance with clause 9.

12 Liability

- 12.1 Except as expressly provided under this Agreement, to the maximum extent permitted by law, McGrathNicol excludes all other warranties, terms, conditions, undertakings, representations and consumer guarantees (express, implied, statutory or otherwise). In relation to any condition, warranty, representation or consumer guarantee implied or provided by law that cannot be lawfully excluded, where permitted by law, McGrathNicol's liability is limited, at the sole discretion and option of McGrathNicol, to the minimum obligations or liabilities permitted by law (such as resupplying the services or paying the cost of resupplying the services). You warrant any representations that are of importance to you are expressly set out in the Engagement Letter. This clause 12 does not exclude or restrict any rights or remedies that you may have in relation to a "major failure", as that term is defined in the Competition and Consumer Act 2010 (Cth).
- 12.2 To the extent that one or more schemes for limiting occupational liability of members of an occupational association (as approved under the relevant Professional

Standards Act) (Scheme) is or are applicable, McGrathNicol's liability is limited by the relevant Scheme. If you require further information or a copy of the relevant statutes or the relevant Scheme, please contact McGrathNicol.

- 12.3 If a Scheme does not apply, then to the maximum extent permitted by law and without limiting clause 12.4, McGrathNicol's aggregate liability to you on any basis and in any circumstances (including any liability for negligence) in relation to the Services or this Agreement is limited to the lower of:
- (a) the amount equal to five times the professional fees actually paid to McGrathNicol in respect of the Services; and
 - (b) \$20 million.
- 12.4 To the maximum extent permitted by law, McGrathNicol is not liable to you in any circumstances for any indirect, economic, special or consequential loss or damage, or in any event for any loss of revenue, loss of production, loss of profit or loss of data.
- 12.5 You release McGrathNicol from all claims and liability to the extent that McGrathNicol's liability would exceed the limit set out in clause 12.3 or is excluded by clause 12.4.
- 12.6 McGrathNicol's liability to you for any loss or damage is reduced to the extent that the loss or damage is attributable to the negligence, fault or lack of care on your part or on the part of any person for whom you are responsible.
- 12.7 You agree not to bring any claim against any employees of McGrathNicol, its related entities and any of their respective partners (**Employees**) personally in connection with the Services. This includes claims in negligence but excludes claims of fraud or dishonesty. This clause 12.7 is for the benefit of our Employees. You agree that each of them may rely on it as if they were a party to this agreement. Each of our Employees involved in providing the services relies on the protections in this clause 12.7 and we accept the benefit of it on their behalf.
- ### 13 Personal Information and Privacy
- 13.1 McGrathNicol will comply with the *Privacy Act 1988 (Cth)* (**Privacy Act**) when collecting, holding or disclosing personal information (as that term is defined in the Privacy Act) (**Personal Information**) and will handle Personal Information in accordance with our Privacy Policy, a copy of which is available at www.mcgrathnicol.com/privacy/.
- 13.2 You agree to work with us to ensure that both parties meet any obligations that each party may have under the Privacy Act including, where relevant, notifying the individual to whom the Personal Information relates, who we are, and how we propose to use and disclose their information.
- 13.3 Where you provide us with any Personal Information, you confirm that you have collected the Personal Information in accordance with the Privacy Act, that you are entitled to provide the Personal Information to us and that we may collect, use and disclose the Personal Information for the purpose of providing the Services to you or as otherwise permitted by this Agreement.
- ### 14 Intellectual Property
- 14.1 Unless specifically agreed by us in writing to the contrary, we own the intellectual property rights (including copyright, patents, trademarks and other rights and the right to apply for the registration of such rights) in all work, documents and materials we create as a result of providing the Services.
- 14.2 We grant you a non-exclusive, royalty free and worldwide licence to use any material we have created and deliver to you in the course of providing you with our Services.
- 14.3 Generally we do not assert the moral rights in works of which we are the authors. We will notify you if we do require the recognition of our moral rights.



McGrathNicol Terms of Business

15 Force majeure or unexpected delay

- 15.1 If the performance of this Agreement by a party (other than an obligation to make payment) is prevented, delayed or restricted by reason of fire, storm, flood, earthquake, war, labour dispute, transportation embargo, pandemic, law, order, or directive of any government in matters relating to this Agreement, or any other event or condition beyond the reasonable control of that party, then the party is excused from such performance to the extent of the same, but will use reasonable efforts to mitigate the effect of such event or condition.
- 15.2 We are not responsible to you or anyone else for any failure in providing the Services caused by an unexpected delay. We will tell you if there is a delay that will affect the Services and the cause of the delay, if known. You acknowledge that this Agreement will be varied to include any change to the scope of the Services, the fees or the timeframes for completion of the Services if any delay requires it. If we are required to perform additional services because of an unexpected delay, then this Agreement will also be varied to include those additional services and any additional fees that apply. Where this Agreement is varied under this clause 15.2, McGrathNicol will, where reasonably possible, consult with you before performing any additional services.

16 Governing law and jurisdiction

- 16.1 This Agreement and all aspects of the engagement and the performance of the Services are governed by, and construed in accordance with, the laws applicable in the state of New South Wales, Australia. The parties agree to irrevocably submit any disputes arising under this agreement to the exclusive jurisdiction of the Courts of that state.

17 Variation and execution

- 17.1 No variation of this Agreement will be valid unless confirmed in writing by authorised signatories of both parties on or after the date of signature of the Engagement Letter.
- 17.2 Both parties may execute this Agreement, as well as any modifications to it by electronic means and each party may sign a different copy of the same document.
- 17.3 Both parties represent that the person signing this Agreement and on its behalf is expressly authorised to execute them and to bind each party to their terms.
- 17.4 If you do not indicate your acceptance in writing, but instruct us to proceed with the Services, we will do so on the basis that you have accepted the terms set out in this Agreement. If we provide you with any Services in connection with this Agreement prior to the date you accept the Agreement, the terms of this Agreement will apply to such Services.

18 Entire Agreement

- 18.1 This Agreement is the entire agreement and understanding between the parties on everything connected with the subject matter of this Agreement and supersede any prior agreement or understanding on anything connected with that subject matter.

19 Engagement of Specialists and/or affiliates

- 19.1 In providing the Services, we may procure external subject matter specialists (**Specialist**) or affiliates of McGrathNicol to provide separate advice to you. Before doing so we will seek your consent.
- 19.2 Where McGrathNicol engages a Specialist or an affiliate of McGrathNicol on your behalf, the commercial arrangement between McGrathNicol and such Specialist or affiliate will be substantially a "back to back" arrangement of the engagement set out in the Engagement Letter.

- 19.3 Where you engage a Specialist or affiliate directly, McGrathNicol will not be responsible to you for the advice given by such Specialist or affiliate.
- 19.4 To the maximum extent permitted by law, if McGrathNicol subcontracts any of the Services, then McGrathNicol's aggregate liability to you on any basis and in any circumstances (including liability for negligence) in relation to the subcontracted services is limited to the amount equal to five times the professional fees actually paid to McGrathNicol in respect of the subcontracted service.
- 19.5 Where the provision of the Services requires an Australian Financial Services Licence, McGrathNicol will provide you with a separate engagement letter to formally engage the services of McGrathNicol Transaction Advisory Pty Limited, Australian Financial Services Licence number 436347.
- 19.6 To the extent that any separate engagement between you and McGrathNicol Transaction Advisory Pty Limited covers the same subject matter (**Engagement**), then the limitation of liability provisions applicable to the Engagement will apply such that the liability of McGrathNicol, McGrathNicol Transaction Advisory Pty Limited and all other McGrathNicol entities engaged by you in relation to the Engagement will not in aggregate exceed the limit specified by the limitation of liability provisions applicable to this Agreement, whether a claim is made against any one or more of them, and whether against them jointly or severally.

20 General

- 20.1 This Agreement does not create a fiduciary relationship or a relationship of employment, agency or partnership between the parties unless such a relationship is expressly created by law. Neither party has the authority to bind the other.
- 20.2 If any provision of this Agreement is, or becomes, unenforceable, illegal or invalid for any reason, the relevant provision is to be deemed to be modified to the extent necessary to remedy such unenforceability, illegality or invalidity or if this is not possible then such provision must be severed from this Agreement, without affecting the enforceability, legality or validity of any other provision of this Agreement.
- 20.3 A power, remedy or right arising from any provision of this Agreement can only be waived, qualified, restricted, modified or amended specifically in writing by the party with that power, remedy or right. A waiver by one party of a breach by the other party of any term of this Agreement does not operate as a waiver of another term or a continuing breach by the other of the same or any other term of this Agreement.
- 20.4 Neither party may assign any of our rights, obligations or claims under this Agreement.
- 20.5 McGrathNicol may advertise that it has assisted you in respect of the Work or Services to which this Agreement relates, and for that purpose you authorise McGrathNicol to make use of any trade mark of yours as an identifier in an advertisement or proposal.

Transport Workers' Union of Australia

National Office

a. 447 Kent St Sydney NSW 2000
t. 02 8114 6500

ABN 18 559 030 246



27 February 2026

McGrathNicol

c/o Matt Fehon
Level 12, 44 Martin Place
SYDNEY, NEW SOUTH WALES 2000

BY EMAIL CARE OF: mfehon@mcgrathnicol.com

Dear Mr Fehon

MS2024/1 - 4: Minimum Standards Orders - On Demand Delivery Work

Thank you for your time discussing the TWU's applications for minimum standards orders covering employee like workers performing on demand delivery.

We refer to the above-named matter and our request that McGrathNicol might prepare a cost model in relation to the above matters.

The Transport Workers' Union of Australia (TWU) represents men and women engaged in Australia's aviation, oil, waste management, gas, road transport, passenger vehicle and freight tasks. The TWU has worked for many years to set industry standards that improve the working lives of transport workers, including those engaged in on demand delivery work.

NSW/QLD/VIC/TAS (Interim Governance)
Branch Secretary **Richard Olsen**
NSW: 1800 729 909
Qld: 07 3890 3066
Vic/Tas: 1300 727 614

SA/NT Branch
Secretary
Sam McIntosh
08 8346 4177

WA Branch
Secretary
Tim Dawson
08 6313 3000

Transport Workers' Union of Australia

National Office

a. 447 Kent St Sydney NSW 2000

t. 02 8114 6500

ABN 18 559 030 246



The TWU seeks to engage you to provide expert evidence based on your training, study and experience, to prepare a cost model addressing the requirements set out in the document annexed to this instruction and marked *Annexure A*.

We ask that you read and agree to be bound by the Harmonised Expert Witness Code of Conduct. Attached and marked *Annexure B* is a copy of the Code. Your report should conform to the Code, and we ask that you include in your report an acknowledgement that you have read and agree to be bound by the Code. We ask that your report also set out your training, study and experience and attach a CV. The opinions you express should be wholly or substantially based on your training, study and experience.

We look forward to hearing from you.

Yours sincerely



Lorraine Biviano
Director – Legal & Industrial Strategy
Transport Workers' Union of Australia

“ANNEXURE A”

Minimum Standards Orders - Food and beverage/On demand delivery workers

1. INTRODUCTION

- 1.1 This document sets out a series of possible costs to be included in a cost recovery model for employee-like workers in the TWU’s food and beverage Minimum Standards Order (MSO) application.
- 1.2 The possible costs are to be considered in a variety of scenarios to determine whether those scenarios affect the cost and, to establish an appropriate safety net.
- 1.3 The possible costs are to be considered for each combination of scenarios as described below but with the exceptions described below applying.
- 1.4 In preparing this, there will be a separate cost schedule for each combination of scenarios. This will highlight possible cost differences. Some of the costs may not change between certain scenarios and as such the exercise will largely be ‘cut and paste’ unless other different costs are identified.

2. DESCRIPTION

- 2.1 Three relevant scenarios below as follows:
 - (a) New asset for the purpose of performing certain work as described in the scenarios below for vehicles with a carrying capacity of up to 4.5 tonnes and includes scooters, e-scooters, e-bicycles, bicycles and vehicles with varied carrying capacity.
 - (b) Mixed-use asset for the performance of certain types of work as set out below.
 - (c) Not New asset for the purpose of performing certain work as described in the scenarios below for vehicles with a carrying capacity of up to 4.5 tonnes and includes scooters, e-scooters, e-bicycles, bicycles and vehicles with varied carrying capacity.

3. THE SCENARIOS

- 3.1 Character of Work
 - (a) There are four separate types of work contemplated in the food and beverage/on demand delivery sector as follows:
 - (i) delivery of food, beverages and other like items for immediate consumption and also includes grocery items; and

- (ii) delivery of goods from retail stores or established hubs direct to its ultimate destination.
- (b) The size and scope of the deliveries performed is necessarily restricted by the vehicle type and configuration.
- (c) **Food and beverage** – performance of delivery of food, beverages and other like items for immediate delivery and consumption. May include grocery items or items from certain retail locations.
- (d) The *Fair Work Act 2009* (Cth) (**FW Act**) at sections 536JZ includes provisions for MSOs in road transport for regulated workers engaged as employee-like workers – see sections 15P and 15RB.
- (e) The FW Act allows the TWU to make applications for MSOs and to bind digital labour platform operators (such as Uber).

4. STATES AND TERRITORIES

4.1 The following States and regional areas have been identified as potentially being covered by the MSO:

- (a) New South Wales;
- (b) Australian Capital Territory;
- (c) Victoria;
- (d) Tasmania;
- (e) South Australia;
- (f) Western Australia;
- (g) Northern Territory;
- (h) Queensland.

5. KILOMETERS

5.1 For the purposes of this project the average kilometres travelled are as follows:

- (a) Average distance travelled for food and beverage delivery:
 - (i) bicycles, e-bicycles – 1 kilometre per delivery;
 - (ii) scooters and e-scooters – 2 kilometres per delivery;
 - (iii) motor vehicles – 6.5 kilometres per delivery.

6. CONFIGURATION OF VEHICLES

6.1 The Configuration of vehicles is as follows:

- (a) Bicycles;
- (b) Electronic bicycles;
- (c) Scooters;
- (d) Electronic Scooters;
- (e) motor cars, vans or utility vehicles with carrying capacities up to 750 kg (Note: please

- consider a Renault Kangoo when determining the electric vehicle in this category); and
- (f) motor cars, vans or utility vehicles with carrying capacities over 750 kg to 1 tonne (Note: please consider a Mercedes Benz E-Vito when determining an electric vehicle in this category).

It should be assumed that the 'model' or 'specification' of vehicle is the basic model or specification necessary to perform the work being undertaken.

The following configurations are relevant for the following character of work:

- (a) food and beverage delivery including on demand – (a)-(f) above.

7. NEW ASSET MODELLING

7.1 Determining the possible costs may require obtaining non-price information. For these costs, we request you obtain information on the possible costs and identify:

- (a) The name of the company or body the answer comes from;
- (b) The name of the person the answer comes from; and
- (c) The persons contact details.

7.2 Determining the possible costs may require obtaining price information. For these costs we request you determine the price for the cost item.

In doing this we request you obtain:

- (a) 3 quotes for each price for items bought on the open market; and
- (b) a single quote of the regulated price for items that are price regulated such as vehicle registration.

7.3 Each quote is to be obtained in writing where available or otherwise by phone.

7.4 For each quote we request you identify the following source information:

- (a) The name of the company or body the quote comes from;
- (b) The name of the person the quote comes from;
- (c) The persons contact details;
- (d) Any relevant description the quote is based upon; and
- (e) The price quoted.

7.5 "Price" means the lowest available price for the item generally available to consumers in the marketplace.

Possible costs

1. Determine the three most sold assets including vehicle make, model and configuration (refer vehicle schedule).
2. Determine and explain the price of these assets.
3. Based on the manufacturers' specifications, advise of the fuel consumption per km travelled for the asset.
4. Set out the price of fuel per litre for the vehicle specification.

5. Set out the value of a manufacturer's maintenance contract for the asset.
6. Set out the value of a loan arrangement for the assets.
7. Determine the average tyre usage for each asset including reference to the following; km per tyre, number of new tyres and puncture fixes.
8. Determine the most commonly used tyres.
9. Determine the average price of a new tyre.
10. Determine the average price of a puncture fix (Note: we understand that the average puncture repair per tyre is no more than one in each category, other than bicycles).
11. Determine the price of registration for the asset inclusive of inspection fee.
12. Determine the average cost of third-party insurance.
13. Determine the average cost of full comprehensive insurance.
14. Determine the average cost of public liability insurance.
15. Determine the average cost of income protection insurance.
16. Determine the average price of a mobile phone contract?
17. Determine the average price for general business administration costs including cloud-based accounting software, laptop, home office desk and a home office chair.
18. Determine the average price for professional accounting fees.
19. Determine the price of ASIC annual fees.
20. Determine the average price to obtain a driver's licence in the relevant State or Territory.
21. Determine the average price of work wear including the following items of clothing.
22. Determine the average cost per driver per year of mandatory driver training (including Blue Card training and training required by the principal primary contractor or digital labour platform).
23. Determine the average cost of a vehicle wash.
24. Determine the average vehicle consumption of AdBlue solution per year where required.

Conditions for consideration for possible costs:

7.6 Finance Terms

A lease of, or hire purchase agreement for, the vehicle (with or without an option to purchase) but does not include a lease or hire purchase agreement):

- (a) which is not made on arms length commercial terms, or
- (b) which is from:
 - (i) a related body corporate of the party;
 - (ii) a director or a shareholder in the party or in a related body corporate of the party; or
 - (iii) a relative of such a person; or
- (c) with a residual, or purchase price, of more than 30% of the amount paid by the financier for the prime mover; or
- (d) with a term of no more than five years; or
- (e) containing provisions as to payment with the apparent purpose, or effect, of deferring payment of interest or capital to the end of the term or to a later part of the term; or
- (f) with instalment payments which are unequal in amount, or which are at intervals of more than one month, or payment of which is deferred or made by way of capitalization.

The finance arrangement is to be priced on the basis of a 5-year arrangement with any residual value after the 5 years.

7.7 Insurance terms

Assume the party seeking the insurance has a good minimum 5-year no claims record and carries no serious charges against them for driving; e.g. negligent driving.

- (a) comprehensive and third-party motor vehicle insurance covering personal injury and property damage arising from the use of the vehicle including compliance with any statutory requirements, of not less than \$20,000,000 for each and every occurrence;
- (b) property insurance covering the full replacement value of the vehicle;
- (c) public and products liability insurance written on an occurrence basis covering the legal liability of the Contractor and their employees and agents (the “Insured’s”) to any third parties for bodily injury and/or property damage arising from acts or omissions of the Insured’s in the course of, or arising from, the performance of the cartage works of not less than \$20,000,000 for each and every occurrence.

7.8 Mobile Phone terms

A standard 36-month mobile phone contract from a major supplier with a cap of around \$150 per month inclusive of the handset.

7.9 Accountant terms

End of financial year statutory accounts and submission of monthly BAS.

7.10 Clothing terms

(a) "Standard uniform issue" per year:

- (i) 4 shirts;
- (ii) 3 trousers;
- (iii) 6 pairs of socks;
- (iv) 1 pair of boots; and
- (v) 'winter' jacket.

7.11 PPE terms

(a) "Standard protective equipment" per year:

- (i) 1 vest;
- (ii) 1 helmet;
- (iii) 1 earmuffs;
- (iv) 2 rubber gloves;
- (v) 2 riggers gloves; and
- (vi) 1 safety glasses.

8. NOT NEW ASSET

8.1 Determining the possible costs may require obtaining non-price information. For these costs, we request you obtain information on the possible costs and identify:

- (a) The name of the company or body the answer comes from;
- (b) The name of the person the answer comes from; and
- (c) The persons contact details.

8.2 Determining the possible costs may require obtaining price information. For these costs we request you determine the price for the cost item.

In doing this we request you obtain:

- (a) 3 quotes for each price for items bought on the open market; and
- (b) a single quote of the regulated price for items that are price regulated such as vehicle registration.

8.3 Each quote is to be obtained in writing where available or otherwise by phone.

8.4 For each quote we request you identify the following source information:

- (a) The name of the company or body the quote comes from;
- (b) The name of the person the quote comes from;
- (c) The persons contact details;
- (d) Any relevant description the quote is based upon; and
- (e) The price quoted.

8.5 "Price" means the lowest available price for the item generally available to consumers in the marketplace.

Possible costs

1. Determine the three most sold assets including vehicle make, model and configuration (refer vehicle schedule).
2. Determine and explain the price of these assets.
3. Based on the manufacturers' specifications, advise of the fuel consumption per km travelled for the asset.
4. Set out the price of fuel per litre for the vehicle specification.

5. Set out the value of a manufacturer's maintenance contract for the asset.
6. Set out the value of a loan arrangement for the assets.
7. Determine the average tyre usage for each asset including reference to the following; km per tyre, number of new tyres and puncture fixes.
8. Determine the most commonly used tyres.
9. Determine the average price of a new tyre.
10. Determine the average price of a puncture fix (Note: we understand that the average puncture repair per tyre is no more than one in each category, other than bicycles).
11. Determine the price of registration for the asset inclusive of inspection fee.
12. Determine the average cost of third-party insurance.
13. Determine the average cost of full comprehensive insurance.
14. Determine the average cost of public liability insurance.
15. Determine the average cost of income protection insurance.
16. Determine the average price of a mobile phone contract?
17. Determine the average price for general business administration costs including cloud-based accounting software, laptop, home office desk and a home office chair.
18. Determine the average price for professional accounting fees.
19. Determine the price of ASIC annual fees.
20. Determine the average price to obtain a driver's licence in the relevant State or Territory.
21. Determine the average price of work wear including the following items of clothing.
22. Determine the average cost per driver per year of mandatory driver training (including Blue Card training and training required by the principal primary contractor or digital labour platform).
23. Determine the average cost of a vehicle wash.
24. Determine the average vehicle consumption of AdBlue solution per year where required.

Conditions for questions:

8.6 Finance Terms

A lease of, or hire purchase agreement for, the vehicle (with or without an option to purchase) but does not include a lease or hire purchase agreement):

- (a) which is not made on arm's length commercial terms, or
- (b) which is from:
 - (i) a related body corporate of the party;
 - (ii) a director or a shareholder in the party or in a related body corporate of the party; or
 - (iii) a relative of such a person; or
- (c) with a residual, or purchase price, of more than 30% of the amount paid by the financier for the prime mover; or
- (d) with a term of no more than five years; or
- (e) containing provisions as to payment with the apparent purpose, or effect, of deferring payment of interest or capital to the end of the term or to a later part of the term; or
- (f) with instalment payments which are unequal in amount, or which are at intervals of more than one month, or payment of which is deferred or made by way of capitalization.

The finance arrangement is to be priced on the basis of a 5-year arrangement with any residual value after the 5 years.

8.7 Insurance terms

Assume the party seeking the insurance has a good minimum 5 year no claims record and carries no serious charges against them for driving; e.g. negligent driving.

- (a) comprehensive and third-party motor vehicle insurance covering personal injury and property damage arising from the use of the vehicle including compliance with any statutory requirements, of not less than \$20,000,000 for each and every occurrence;
- (b) property insurance covering the full replacement value of the vehicle;
- (c) public and products liability insurance written on an occurrence basis covering the legal liability of the Contractor and their employees and agents (the "Insured's") to any third parties for bodily injury and/or property damage arising from acts or omissions of the Insured's in the course of, or arising from, the performance of the cartage works of not less than \$20,000,000 for each and every occurrence;
- (d) workers' compensation insurance as required by any relevant law.

8.8 Mobile Phone terms

A standard 36-month mobile phone contract from a major supplier with a cap of around \$150 per month inclusive of the handset.

8.9 Accountant terms

End of financial year statutory accounts and submission of monthly BAS.

8.10 Assistance with purchase of vehicle

In some instances, the principal contractor will provide additional benefits to a contractor or employee-like worker by offering them varied assistance in the purchase of their vehicle.

Where this occurs, possible scenarios include;

- (a) Leaseback terms where the principal contractor purchases the vehicle and otherwise allows the contractor to pay them back as a portion of their earnings over time; or
- (b) Access to discounted purchase prices of vehicles through or with the assistance of the principal contractor.

Where this occurs what, if any, discount should be applied or revised modelling is necessary to account for any reduced costs incurred by the contractor or employee-like worker.

8.11 Assistance with ongoing costs

In some instances, the principal contractor will provide additional benefits to a contractor or employee-like worker by offering them access to cheaper products or services through their own agreed suppliers. This atypically relates to the following:

- (a) discounted fuel price;
- (b) discounted tyre price;
- (c) discounted vehicle maintenance and repair prices including for any vehicle parts requiring replacement;
- (d) discounted insurance prices as part of a group insurance policy.

Where this occurs what, if any, discount should be applied or revised modelling is necessary to account.

8.12 Clothing terms

(a) "Standard uniform issue" per year:

- (i) 4 shirts;
- (ii) 3 trousers;
- (iii) 6 pairs of socks;

- (iv) 1 pair of boots; and
- (v) 'winter' jacket.

8.13 PPE terms

- (a) "Standard protective equipment" per year:
 - (i) 1 vest;
 - (ii) 1 helmet;
 - (iii) 1 earmuffs;
 - (iv) 2 rubber gloves;
 - (v) 2 riggers gloves; and
 - (vi) 1 safety glasses.

9. ELECTRIC VEHICLES

- 9.1 In addition to the modelling for New Assets and Not New Assets above, we request that the modelling for Electric Vehicles for vehicle configurations 6.1(e) to (f) and for each of the scenarios at 2.1 is included.

10. LABOUR COMPONENT

- 10.1 Inclusion of a labour component consistent with the equivalent classification under the *Road Transport and Distribution Award 2020 (the Award)* for the work performed.
- 10.2 The labour component should include the following:
- (a) annual leave;
 - (b) annual leave loading;
 - (c) sick leave;
 - (d) superannuation – 12%; and
 - (e) meal allowance.
- 10.3 In a separate column, please add provision for weekend and public holiday rates.
- 10.4 In a column separate and distinct, the model will include a provision for a fair return on financial risk and capital investment.

Harmonised Expert Witness Code of Conduct^[2]

Application of Code

1. This Code of Conduct applies to any expert witness engaged or appointed:
 - (a) to provide an expert's report for use as evidence in proceedings or proposed proceedings; or
 - (b) to give opinion evidence in proceedings or proposed proceedings.

General Duties to the Court

2. An expert witness is not an advocate for a party and has a paramount duty, overriding any duty to the party to the proceedings or other person retaining the expert witness, to assist the Court impartially on matters relevant to the area of expertise of the witness.

Content of Report

3. Every report prepared by an expert witness for use in Court shall clearly state the opinion or opinions of the expert and shall state, specify or provide:
 - (a) the name and address of the expert;
 - (b) an acknowledgment that the expert has read this code and agrees to be bound by it;
 - (c) the qualifications of the expert to prepare the report;
 - (d) the assumptions and material facts on which each opinion expressed in the report is based [a letter of instructions may be annexed];
 - (e) the reasons for and any literature or other materials utilised in support of such opinion;
 - (f) (if applicable) that a particular question, issue or matter falls outside the expert's field of expertise;
 - (g) any examinations, tests or other investigations on which the expert has relied, identifying the person who carried them out and that person's qualifications;
 - (h) the extent to which any opinion which the expert has expressed involves the acceptance of another person's opinion, the identification of that other person and the opinion expressed by that other person;
 - (i) a declaration that the expert has made all the inquiries which the expert believes are desirable and appropriate (save for any matters identified explicitly in the report), and that no matters of significance which the expert regards as relevant have, to the knowledge of the expert, been withheld from the Court;

(j) any qualifications on an opinion expressed in the report without which the report is or may be incomplete or inaccurate;

(k) whether any opinion expressed in the report is not a concluded opinion because of insufficient research or insufficient data or for any other reason; and

(l) where the report is lengthy or complex, a brief summary of the report at the beginning of the report.

Supplementary Report Following Change of Opinion

4. Where an expert witness has provided to a party (or that party's legal representative) a report for use in Court, and the expert thereafter changes his or her opinion on a material matter, the expert shall forthwith provide to the party (or that party's legal representative) a supplementary report which shall state, specify or provide the information referred to in paragraphs (a), (d), (e), (g), (h), (i), (j), (k) and (l) of clause 3 of this code and, if applicable, paragraph (f) of that clause.

5. In any subsequent report (whether prepared in accordance with clause 4 or not) the expert may refer to material contained in the earlier report without repeating it.

Duty to Comply with the Court's Directions

6. If directed to do so by the Court, an expert witness shall:

(a) confer with any other expert witness;

(b) provide the Court with a joint-report specifying (as the case requires) matters agreed and matters not agreed and the reasons for the experts not agreeing; and

(c) abide in a timely way by any direction of the Court.

Conference of Experts

7. Each expert witness shall:

(a) exercise his or her independent judgment in relation to every conference in which the expert participates pursuant to a direction of the Court and in relation to each report thereafter provided, and shall not act on any instruction or request to withhold or avoid agreement; and

(b) endeavour to reach agreement with the other expert witness (or witnesses) on any issue in dispute between them, or failing agreement, endeavour to identify and clarify the basis of disagreement on the issues which are in dispute.

D Sources of Information

D.1 Overview

D.1.1 A copy of the sources of information utilised is provided by separate ZIP file. The folder references in Table 27 and Table 28 relate to the folders of information contained in the separate ZIP file.

D.2 Information provided by TWU

Table 26: Information provided by TWU

Document	Date provided
Rideshare Worker Surveys collected between December 2024 to November 2025	19 December 2025
Gig Worker Surveys collected between 12 May 2022 to 27 February 2023	19 December 2025
Transport Workers Union 2026, <i>Draft statement of Pasquale (Charlie) Albisi 2026.docx</i>	16 February 2026
Transport Workers Union 2026, <i>Draft statement of Paul Newton 2026.docx</i>	16 February 2026
Transport Workers Union 2026, <i>Draft statement of Warren Thomson 2026.docx</i>	16 February 2026
<i>WU survey for app-based rideshare food and parcel delivery workers.xlsx</i>	18 February 2026

D.3 Publicly available information

Table 27: Publicly available information

Document	Folder reference
<i>Fair Work Act 2009 (Cth)</i>	1.1
Fair Work Commission 2020, <i>Road Transport and Distribution Award 2020</i>	1.2
Australian Taxation Office 2026, <i>Superannuation Guarantee</i>	2.3
Telstra (2026), <i>Mobiles on a plan</i>	3.2
Optus (2026), <i>Mobile plans</i>	3.2
Vodafone (2026), <i>Mobile phone plans</i>	3.2
Quote from ITP	3.3
Quote from H&R Block	3.3
Australian Securities and Investments Commission (ASIC) (2026), <i>Company annual review</i>	3.4
Xero (2026), <i>Plans to suit your business</i>	3.5
MYOB (2026), <i>Choose the right MYOB plan for you</i>	3.5
Quickbooks (2026), <i>Find a plan that's right for you</i>	3.5
Hewlett Packard (2026), <i>HP Chromebook 14 inch 14a-nf0007TU, Silver</i>	3.5
Officeworks (2026), <i>HP 14" Chromebook Laptop N100 4/64GB</i>	3.5
JB Hi-Fi (2026), <i>HP 14a-nf0007TU 14" HD Chromebook Laptop (Intel N100)[64GB]</i>	3.5
Bunnings (2026), <i>Artiss Adjustable Sit Stand Laptop Office Desk</i>	3.5
Officeworks (2026), <i>Bass Desk Walnut</i>	3.5
Ikea (2026), <i>TORALD Desk, white</i>	3.5
Bunnings Warehouse (2026), <i>Alfordson Mesh Office Chair Black Grey</i>	3.5
Officeworks (2026), <i>Charlie Student Chair Black</i>	3.5
Kmart (2026), <i>Alfordson Mesh Office Chair Executive Computer Seat Fabric Tilt Gaming Racing - Cyan</i>	3.5
Flexible Training Solutions (2026), <i>TLIF0025 – Follow work health and safety procedures (BlueCard)</i>	3.6
Raise Training (2026), <i>Online BLUECARD</i>	3.6

Document	Folder reference
National Training Organisation (2026), <i>Follow work health and safety procedures (Release 1) - (Blue Card)</i>	3.6
Bisley (2026), <i>Men's Workwear Shirts</i>	3.7
Lowes (2026), <i>Men's Polos</i>	3.7
Uniqlo (2026), <i>Polo Shirts</i>	3.7
Bisley (2026), <i>Men's Workwear Pants</i>	3.7
FXD (2026), <i>Work Pants</i>	3.7
KingGee (2026), <i>Men's Work Pants</i>	3.7
Bisley (2026), <i>Socks</i>	3.7
FXD (2026), <i>Work Socks</i>	3.7
KingGee (2026), <i>Men's Work Socks</i>	3.7
Hard Yakka (2026), <i>Work Boots</i>	3.7
KingGee (2026), <i>Men's Work Boots</i>	3.7
FXD (2026), <i>Work Boots</i>	3.7
Bisley (2026), <i>Men's Workwear Jackets</i>	3.7
Hard Yakka (2026), <i>Men's Work Jackets</i>	3.7
FXD (2026), <i>Work Jackets</i>	3.7
Tommy Sherlock 2025, <i>Australian Bicycle Industry Sales FY2024: Pedal Group Leads</i> , LinkedIn, accessed 9 January 2026	5.1
99 Bikes (2026), <i>Pedal Jet 3 Flat Bar Road Bike</i>	5.1
Renshaws Pedal Project (2026), <i>Dual Sport 1 Gen 5</i>	5.1
Giant Bicycles (2026), <i>Giant Cross City Disc 2</i>	5.1
Ashley Gardiner 2025, <i>Scooters lead growth in motorcycle market</i> , Federal Chamber of Automotive Industries, accessed 9 January 2025	5.1
Retain Media 2025, <i>Q1 2025 Motorcycle Market Brand Consideration Report</i> , Retain Media accessed 26 February 2026.	5.1
FCAI 2023, <i>"All brands 2025 Q1 – Search Share"</i> , Federal Chamber of Automotive Industries, accessed 26 January 2026.	5.1
Bike Sales (2026), <i>Honda NAVi</i>	5.1
Bike Sales (2026), <i>BMW C 400 X</i>	5.1
Yamaha (2026), <i>Yamaha Tmax Tech Max</i>	5.1
VFACTS August 2023, <i>New Vehicle Sales Sample Report</i> , Federal Chamber of Automotive Industries.	5.1
Carsguide 2026, <i>What is the market value of my car? Free car valuation calculator and price guide</i> , Accessed 26 February 2026.	5.1
Carsguide (2026), <i>Hyundai i30 Hatchback</i>	5.1
Carsguide (2026), <i>Toyota Corolla Ascent Sport Hybrid</i>	5.1
Toyota (2026), <i>Toyota RAV4 Gx</i>	5.1
Drive (2024), <i>2025 Hyundai i30 hatch review</i>	5.1
Parkers (2022), <i>Toyota Corolla Commercial Dimensions</i>	5.1
Quantrell Auto Group (2025), <i>Toyota RAV4: How Much Does It Weight & What Can I Hold</i>	5.1
Drive.com 2026, <i>Best Vans</i> , Drive.com, Accessed 26 February 2026.	5.1
Carsguide (2026), <i>Toyota Hilux Workmate</i>	5.1
Carsguide (2026), <i>Ford Ranger XL</i>	5.1
Truck Sales (2026), <i>Renault Kangoo Petrol</i>	5.1
CarSales (2025), <i>Toyota Hilux 2025 Features and Specifications</i>	5.1

Document	Folder reference
CarExpert (2022), <i>2022 Ford Ranger. Every model's payload, GVM, and GCM</i>	5.1
Renault (2026), <i>Kangoo Compact Van</i>	5.1
99 Bikes (2026), <i>Pedal Galaxy 3 ST Electric Hybrid Bike</i>	5.1
Trek Bikes (2026), <i>Trek FX+2 LT Midstep LT</i>	5.1
Giant Bicycles (2026), <i>Giant Expression E+</i>	5.1
E-Move Bikes, <i>"Segway Ninebot E125S E-Motorbike", E-Move Bikes, accessed 23 February 2026.</i>	5.1
Segway-Ninebot (2026), <i>Segway E125S EMotorbike</i>	5.1
BikeSales (2026), <i>Kawasaki Z e-1</i>	5.1
Australian Motorcycle News (2025), <i>Light Weight Electric Kawasakis Charge Down-Under</i>	5.1
Nick Whiting 16 April 2025, <i>Top 10 Selling electric cars in Australia</i> , Canstar, Accessed 26 February 2026.	5.1
Jordan Hickey (4 July 2025), <i>Australia's best-selling electric cars in the first six months of 2025</i> , Drive.com, Accessed 26 February 2026.	5.1
Carsguide (2026), <i>MG MG4 2026 Excite</i>	5.1
Tesla (2026), <i>Tesla Model Y</i>	5.1
Carsguide (2026), <i>Renault Kangoo E-Tech</i>	5.1
EV Specs (2022), <i>MG MG4 Electric Standard Range Tech Specs</i>	5.1
Drive (2025), <i>2025 Tesla Model Y review: Australian first drive fo Juniper facelift</i>	5.1
ZeCar (2024), <i>Electric Vans Available in Australia (2024)</i>	5.1
Carsguide (2026), <i>2024 BYD T3</i>	5.1
Carsguide (2026), <i>KGM Musso EV</i>	5.1
Transport NSW (2026), <i>Available Electric Vehicles</i>	5.1
BYD (2021), <i>T3 Electric Van</i>	5.1
RACV (2025), <i>2026 KGM Musso EV: Australian price, specs, range, towing capacity and release date</i>	5.1
CarExpert (2022), <i>2023 Mercedes-Benz eVito EV price and specs</i>	5.1
ATO (2025), <i>LI 2025/20 Income Tax Assessment Act 1997 Legislative Instrument</i>	5.2
Commonwealth Bank of Australia (CBA) (2026), <i>Secured Fixed Rate Car Loan rates & fees</i>	6.1
Westpac (2026), <i>Westpac Car Loan</i>	6.1
National Australia Bank (NAB) (2026), <i>NAB Car Loan</i>	6.1
Service NSW (2025), <i>Check motor vehicle stamp duty</i>	6.2
Queensland Government (2023), <i>Vehicle registration duty rates</i>	6.2
Vic Roads (2025), <i>Motor Vehicle Duty Fees</i>	6.2
WA Gov (2026), <i>Vehicle licence duty</i>	6.2
Revenue SA (2026), <i>Rates</i>	6.2
Tasmanian Government (2025), <i>Transport Services Duty rates</i>	6.2
ACT Revenue Office (2026), <i>Motor vehicle duty</i>	6.2
NT Gov (2026), <i>Motor vehicle registration stamp duty calculator</i>	6.2
AMP (2026), <i>AMP Bank GO Business Save</i>	6.3
UltimateSpecs (2026), <i>Honda Navi 2022</i>	7.1
BMW (2026), <i>Data and Equipment BMW C 400 X</i>	7.1
UltimateSpecs (2026), <i>Yamaha TMAX Tech Max Specs</i>	7.1
Hyundai (2026), <i>i30 Sedan</i>	7.1

Document	Folder reference
Toyota (2026), <i>Corolla Hatch</i>	7.1
Carsguide (2026), <i>Toyota RAV4</i>	7.1
Toyota (2025), <i>HiLux</i>	7.1
Ford (2026), <i>Ford Ranger</i>	7.1
Renault (2025), <i>Renault Kangoo and Kangoo E-Tech 100% Electric</i>	7.1
GreenOx (2020), <i>Consumption</i>	7.2
Australian Competition & Consumer Commission (2024 - 2025), <i>Report on the Australian petroleum market</i>	7.3
Supercheap Auto (2026), <i>Penrite AdBlue Diesel Exhaust Fluid - 10 Litre</i>	7.4
Ampol (2026), <i>Penrite AdBlue Diesel Exhaust Fluid - 10 Litre</i>	7.4
Bunnings Warehouse (2026), <i>Nulon 10L AdBlue Diesel Exhaust Fluid</i>	7.4
Pedal (2026), <i>Pedal Galaxy Electric Hybrid Bike</i>	7.5
Trek (2026), <i>FX +</i>	7.5
Giant Bicycles (2026), <i>Expression E+</i>	7.5
MG4 (2025), <i>MG4 Electric</i>	7.5
Tesla (2026), <i>Vehicle Power Consumption</i>	7.5
SGCarMart (2026), <i>BYD T3 Electric 44.9 kWh (A)</i>	7.5
KGM (2025), <i>KGM Presents its first electric Ute - the Musso EV</i>	7.5
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