

PRIVACY STATEMENT

1. WHY DOES BNR PARTNERS HAVE A PRIVACY POLICY?

BNR Partners (ABN 85 354 278 697) understands the importance of protecting the privacy of an individual's personal information.

Accordingly, BNR Partners is committed to complying with the 13 Australian Privacy Principles established under the Privacy Act 1988 (Cth) and to protecting your privacy in respect of any personal information which is collected, used, stored or destroyed in the course of conducting our business.

This policy statement explains in general terms how BNR Partners manages personal information that we obtain from you and sets out your right to request access to information that we hold about you (including any applicable sensitive information).

However, the BNR Partners privacy policy does not cover third-party websites that are linked to the BNR Partners website. You will need to contact them directly to ascertain their privacy standards.

2. HOW DOES BNR PARTNERS COLLECT YOUR INFORMATION?

BNR Partners only collects personal information that is necessary for us to provide our services to you and to provide you with information about services we offer that may be relevant to you.

Personal information is information or an opinion about an identified, or reasonably identifiable, individual.

Such information may be collected as part of our processes in providing you with services.

BNR Partners will only generally collect personal information which you have voluntarily provided to us or which you have consented that we can collect on your behalf from a third party.

We will only collect information from sources other than you if it is unreasonable or impracticable to collect the personal information from you.

Generally, BNR Partners collects your personal information directly from you through exchanges and discussions with you, whether in person or via telephone, email, video conferencing or written correspondence.

In this context where you provide personal information to us via the internet we will consider that you have consented to the collection of that information.

If you apply for employment with BNR Partners we will also collect personal information such as your name, contact details, qualifications, employment history and contact details of referees.

BNR Partners will also collect personal information when you visit the firm's website through the completion of on-line forms or upon registering or subscribing for any of our services or firm publications.

BNR Partners may also obtain personal information from other sources in some circumstances including publicly available information on social media or similar sites, as well as information obtained from other professional advisers as well as government or regulatory bodies.

3. WHAT TYPES OF PERSONAL INFORMATION DOES BNR PARTNERS COLLECT?

Generally, the kinds of personal information that BNR partners collect from you include (but are not limited to):

- Names, email addresses, postal or residential addresses, phone numbers, facsimile numbers and job title;
- Date of birth and gender;
- Tax file number (TFN), Australian Business Number (ABN) and other identification numbers such as a Medicare number;
- Bank account details, shareholdings and details of investments;
- Financial information including, amongst other things, information about your assets, liabilities, income, expenditure and other finances;
- Personal information about your spouse and dependents and other family relationships;
- Information and documents which are used to verify your identity such as a passport or driver's licence;
- Details of superannuation and insurance arrangements;
- Educational qualifications, employment history and salary;
- Visa or work permit status; and
- Sensitive information (with your consent) such as health information or membership details of professional or trade associations or political parties.

We note that you are under no obligation to provide any of the above personal information to BNR Partners.

However, we will not be able to provide certain services to you in the absence of such information being provided by you.

BNR Partners may also contact you from time to time to ensure the currency of the above data or other personal information it holds and uses in providing its services.

4. WHY DOES BNR PARTNERS NEED YOUR PERSONAL INFORMATION?

BNR Partners collect, hold, use and disclose your personal information where it is reasonably necessary to obtain such information for the following purposes:

- Providing you, or an entity with which you are connected, with tax and accounting compliance and advisory services as well as any associated services;
- Facilitating our own internal administrative services including our accounts administration and invoicing;
- Developing and facilitating a professional relationship with you or an entity with which you are connected;
- Determining your eligibility and suitability to be employed by our firm;
- Inviting you to attend events, functions or training seminars conducted by the firm; and

Identifying and informing you of any services that we may provide, or appraising you of relevant developments that may be of interest to you.

5. TO WHOM CAN BNR PARTNERS DISCLOSE YOUR PERSONAL INFORMATION?

BNR Partners will only disclose and use your personal information for the purpose of providing tax and accounting compliance and advisory services and associated services.

This may include the disclosure of personal information in some circumstances to other third parties depending on the terms of your engagement.

These parties could include, amongst others, service providers, specialist tax advisors, bookkeepers and other contractors.

Such disclosure is always made on a confidential basis with your consent or where authorised by law.

6. WHEN WILL BNR PARTNERS USE PERSONAL INFORMATION FOR DIRECT MARKETING?

BNR Partners may also use your personal information for the purposes of directly marketing our services and/or products that we believe may be of interest to you.

BNR Partners will only provide these communications to you after you have opted to receive them and will provide you with the opportunity to opt out of receiving them at any time if you do not want to receive further marketing related communications from us.

Opt-out procedures are included in our marketing communications and on our website including the unsubscribe function in the contact section of the website.

All requests to opt out of receiving our firm communications are respected by the firm at all times.

7. WHEN WOULD YOUR PERSONAL INFORMATION BE DISCLOSED TO OVERSEAS RECIPIENTS?

BNR Partners store, process or backup your personal information on servers that are located locally (including through third-party service providers).

In some circumstances, BNR Partners may also use third party service providers located overseas to carry out its functions and provide relevant services including digital providers of accounting services such as Xero or MYOB.

We note that the privacy laws in other jurisdictions might not be the same as those that apply in Australia.

However, where we do provide your personal information to third parties overseas, BNR Partners will take reasonable steps to ensure that your information is handled and stored in accordance with Australian Privacy Principles or is bound by a substantially similar privacy scheme.

In the event that the processing or use of your personal information involves the disclosure of any information outside Australia, you acknowledge that by providing us with your personal information, that you have consented to such overseas disclosure.

By consenting to such disclosure, you acknowledge and accept that BNR Partners will not be accountable for any breach of your privacy by the overseas recipient, and that you will not be able to see redress for any breach of such privacy by the overseas recipient for the purposes of the Privacy Act (1988)(Cth).

BNR Partners will not otherwise disclose personal information to an overseas recipient without your consent except where it is otherwise required or permitted by law.

8. HOW DOES BNR PARTNERS ENSURE THE SECURITY OF YOUR PERSONAL INFORMATION?

BNR Partners takes your privacy and the privacy of any of your associated entities or clients very seriously.

We take reasonable steps to ensure that the personal information held is protected from misuse, interference or loss, unauthorised access, modification or disclosure.

BNR Partners also holds personal information predominantly in electronic form in secure databases. Some limited information is also retained in hard copy format but care is exercised as all times to ensure the privacy of such information which are held in secured premises.

Our security procedures for both hardcopy and information held digitally are periodically reviewed and updated where required.

We will also de-identify and destroy the personal information we hold about you where it is no longer required unless BNR Partners is otherwise required or authorised by law to retain that information.

However, it is also important to understand that the transmission of data over the internet is never guaranteed to be fully secure.

It is therefore possible that third parties not under the control of BNR Partners may be able to access or intercept transmissions or private communications without our permission or knowledge.

Accordingly, whilst BNR Partners will take all reasonable steps in these circumstances to protect your personal information it cannot ensure or warrant the security of any information transmitted to us via the internet.

We therefore consider that you consented to the collection of this personal information when it is transmitted to us via the internet.

You should also ensure that your personal computer is protected adequately from a security perspective.

9. WHEN WILL BNR PARTNERS ADOPT A GOVERNMENT IDENTIFIER IN RESPECT OF YOUR CIRCUMSTANCES?

BNR Partners will not adopt, use or disclose government agency identifiers, for example, tax file numbers, as a primary means of identifying you unless it is required or authorised by or under an Australian law or by way of court or tribunal order.

10. WHEN CAN YOU ACCESS PERSONAL INFORMATION HELD BY BNR PARTNERS?

Individuals may at any time request access to personal information that BNR Partners holds about them by contacting our privacy officer whose details are provided at item 11 below.

We may subsequently allow an inspection of your personal information in person, or provide copies or a summary of relevant documents, depending on what is most appropriate in the circumstances.

Any administrative charge we make for providing access to such information will be reasonable and will not apply when you lodge a request for access to such information. Such a charge will ordinarily only be levied where we need to retrieve such information from non-current records.

We will respond to your request within a reasonable period (but not more than 30 days) after the request is made.

All such requests should be made in writing to our privacy officer.

BNR Partners will require you to have proof of identity to ensure that personal information is only provided to the correct individual.

We further note that access will not be provided if the request is frivolous, or where to provide access would pose a threat to health and public safety, unreasonably interfere with another person's privacy or be a breach of the law.

If we refuse access, we will provide you with written reasons for the refusal and provide details of complaint mechanisms.

11. WHEN WILL YOUR PERSONAL INFORMATION BE CORRECTED BY BNR PARTNERS?

Where BNR Partners holds information about you for a purpose and becomes aware that the information is inaccurate, out of date, incomplete, irrelevant or misleading we will take reasonable steps to correct such information.

Similarly, we will take reasonable steps to correct information if you request us to do so.

All such requests should be forwarded in writing to our privacy officer who will respond to such a request within a reasonable period after the request is made. No fee will be charged where you request the correction of such personal information.

If we refuse to make a correction, we will let you know why and the complaint mechanisms that are available to you.

12. HOW DO YOU CONTACT THE PRIVACY OFFICER AT BNR PARTNERS?

Any queries on your personal information which is held by BNR Partners should be addressed to the firm's privacy officer whose contact details are set out below.

Privacy Officer

BNR Partners
PO Box 1337
Waverley Gardens Vic 3170

T: (03) 9781 6800

E: kmesagno@bnrpartners.com.au

13. WHAT COMPLAINTS RESOLUTION PROCESSES ARE AVAILABLE TO YOU?

BNR Partners is committed to providing a fair and reasonable system to the handling of complaints from individuals whose personal information it holds.

All such complaints should be made in writing and forwarded to our privacy officer at the above address.

We will address any concerns you have through our complaints handling process and inform you of the outcome of your complaint within a reasonable period of time.

We will ensure that all such complaints are treated seriously, confidentially and promptly, and notify you of the outcome of any investigation into the complaint.

However, if you have made a privacy complaint and believe that BNR Partners has not adequately handled your complaint, you may also complain to the Office of the Australian Information Commissioner at the following address.

Office of the Australian Information Commissioner

GPO Box 5218
Sydney NSW 2001

P: 1300 363 992

14. WHAT IS THE CURRENCY OF THE PRIVACY POLICY OF BNR PARTNERS?

BNR Partners may vary this privacy policy from time to time as a result of legislative or regulatory change or for any other relevant reason.

We will publish any such changes on the policy which is available on the BNR Partners website or upon written request.

By continuing to provide us with your information, you confirm your acceptance of any such changes.