

PRIVACY POLICY

1. WHY DOES BNR PARTNERS PTY LTD HAVE A PRIVACY POLICY?

BNR Partners Pty Ltd (ABN 85 354 278 697) ("BNR Partners", "we", "us" or "our") 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 ("APPs") established under the Privacy Act 1988 (Cth) ("Privacy Act") and to protecting the privacy of any personal information which is collected, used, stored or otherwise handled by us in the course of conducting our business.

This Privacy Policy explains in general terms how we manage personal information that we obtain from you and explains your right to request access to information that we hold about you.

However, please note that this Privacy Policy does not apply to any third-party websites, platforms or applications that may be linked to the BNR Partners website. We are not responsible for the privacy practices of the owners of such third-party websites, platforms or applications and we recommend that you review the privacy policy of any third-party website, platform or application that asks you to provide your personal information.

2. HOW DOES BNR PARTNERS COLLECT YOUR PERSONAL INFORMATION?

BNR Partners only collects personal information that is necessary for our business functions or activities (as outlined further at item 4 below) and we will usually collect this information before or during the course of providing our services to you.

For the purposes of this Privacy Policy "personal information" has the meaning set out in the Privacy Act and, in general terms, means information or an opinion about an identified, or reasonably identifiable, individual, whether true or otherwise.

We collect personal information only by lawful and fair means and not in an unreasonably intrusive manner. Such information may be collected as part of our processes in providing you with services (for example, when you complete a form or document and provide it to us).

Generally, BNR Partners will only collect personal information which you have voluntarily provided to us. Further, we will generally collect your personal information from you directly, for example, when we deal with you in person or over the phone, when you send us correspondence, when you complete questionnaires or forms or when you subscribe to our publications.

We may also collect information about you from other people or organisations where you have consented to this (for example, from your other professional advisors or consultants). Where we collect your personal information from a third party, such personal information will be held, used and disclosed by us in accordance with this Privacy Policy.

Note that we will only collect personal information such as your name, contact details, qualifications, resume, employment history, training records and contact details of referees.

BNR Partners may also collect personal information automatically through your use of our website (for example, where you make an inquiry in relation to our services via our website, complete any of our on-line forms or if you register for any of our services or subscribe to any of our firm publications).

BNR Partners may also obtain personal information from other sources in some circumstances, including personal information that you have made publicly available on social media or similar sites, or from government or regulatory bodies as permitted by law.

If we receive personal information that we have not requested and determine that such information is not reasonably necessary to provide our services, we will take all reasonable steps to de-identify and destroy such information.

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

The types of personal information we collect from you will depend on the type of dealings you have with us. Generally, the kinds of personal information that BNR Partners collects from you may include (but is 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 or otherwise in accordance with the Privacy Act) 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 may not be able to provide certain services to you in the absence of such information.

Where you have provided us with personal information, BNR Partners may contact you from time to time to ensure the completeness and currency of your personal information.

4. WHY DOES BNR PARTNERS NEED YOUR PERSONAL INFORMATION

BNR Partners collects, holds, uses and discloses your personal information where it is reasonably necessary for our business functions or activities. In particular, we collect and use your personal information for the following purposes:

- To provide you, or an entity with which you are connected, with tax and accounting compliance and advisory services as well as any associated services;
- For our own internal accounting and administrative purposes;
- To establish and maintain a professional relationship with you or an entity with which you are connected;
- To determine your eligibility and suitability to be employed by us;
- To invite you to attend events, functions or training seminars conducted by us;
- To interact with you via our website;
- To comply with our legal and regulatory obligations; and to exercise our legal rights;
- To confirm your Identity;
- To inform you of other services that we may provide, or relevant developments that may be of interest to you; and
- for marketing purposes (except where you have 'opted out' – see further information at item 6 below), (the "Primary Purposes").

By submitting your personal information to us, you consent to us using or disclosing your personal information for the Primary Purposes set out above, as well as any purpose related to the Primary Purposes that could reasonably be anticipated at the time your personal information was collected.

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

We may use or disclose your personal information so that we can provide you with tax and accounting compliance and advisory services and for the Primary Purposes as set out in item 4 of this Privacy Policy.

This may include the disclosure of your personal information to third parties where this is necessary in order for us to provide you with the services you have requested or where you have otherwise authorised us to do so. For example, we may disclose your personal information to specialist tax advisors, bookkeepers, accountants, insurers, lawyers, auditors and other professional advisers.

Disclosure to such third parties is always made on a confidential basis.

We may also use or disclose your personal information:

- Where we are authorised or required to do so by law;
- To our third party service providers who work with us in our business (for example, website hosting providers, payment processors, security service providers);
- Where reasonably necessary to assist a law enforcement agency; and
- Otherwise as permitted under the APPs.

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 to you.

BNR Partners will only provide these direct marketing communications to you after you have opted in to receive them, and we will provide you with the opportunity to opt out of receiving such communications at any time.

Opt-out procedures are set out in our electronic marketing communications and on our website (see the unsubscribe function in the contact section of our website).

All requests to opt out of receiving our marketing communications will be respected by us at all times.

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

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

In some circumstances, BNR Partners may also use third party IT 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 may also, from time to time, use third-party contractors to perform some of the services we are engaged to provide to you. In this case, personal information may be disclosed to overseas recipients located in the Philippines for this purpose.

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

By providing your personal information to BNR Partners, you consent to the disclosure of personal information outside of Australia. In providing this consent, you agree that BNR Partners will not be accountable for any breach of your privacy by any overseas recipient and that you will not be able to seek redress for any breach of privacy by the overseas recipient under the Privacy Act.

Of course, where we do disclose your personal information to an overseas recipient, we will take reasonable steps to ensure that your information is handled and stored in accordance with the APPs. Note that we are not required to take such steps if we reasonably believe that the overseas recipient is already bound by a substantially similar privacy scheme that has the effect of protecting personal information in a substantially similar way to the Privacy Act.

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

BNR Partners takes your privacy and the security of your personal information very seriously.

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

BNR Partners 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 is held in secured premises.

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

We will also take reasonable steps to de-identify or responsibly destroy the personal information we hold about you where it is no longer required for the purpose for which we collected it (except where BNR Partners is otherwise required or authorised by law to retain that information).

Our security procedures have been adopted with a view to protecting personal information held by us. However, it is important to understand that the transmission of data over the internet or other mediums 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 or other electronic mediums. 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 law, or an order of any court or tribunal

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

You may at any time request access to personal information that BNR Partners holds about you by contacting our privacy officer whose details are provided at item 12 below.

Following receipt of a request, we may allow you to inspect your personal information in person, or provide you with copies of personal information we hold about you (or a summary of such information), depending on what we consider most appropriate in the circumstances.

Usually, we will provide you with a summary of your personal information free of charge. However, in some cases we may charge a reasonable administrative fee for

providing access. Such fee will be notified to you in advance and will ordinarily only be levied where we need to retrieve such information from non-current records.

We will seek to respond to your request to access your personal information within a reasonable period (but not more than 30 days) after the request is made. If we need more time, we will seek to agree a longer period of time with you. If you do not agree, we may not be able to address your request.

All requests to access personal information must 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 a request to access personal information may be denied if the request is frivolous, unreasonably repetitive, or where allowing 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 available to you.

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

Where we hold personal information about you and we become aware that such 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 or update your personal information if you request us to do so.

All such requests must be forwarded in writing to our privacy officer (see details at item 12 below) who will respond to such a request within a reasonable period after the request is made and, in any case, within 30 days unless we agree a longer time period with you). No fee will be charged where you request the correction or updating of such personal information.

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

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

Any queries regarding 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

13. WHAT COMPLAINTS RESOLUTION PROCESSES ARE AVAILABLE TO YOU?

BNR Partners is committed to providing a fair and reasonable system in relation 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 address set out in item 12.

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 request that you cooperate with us during this process and provide us with any relevant information that we may need.

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

E: enquiries@oaic.gov.au

14. WHAT IF THE PRIVACY POLICY CHANGES?

BNR Partners may vary this Privacy Policy from time to time so we encourage you to review this Privacy Policy at regular intervals.

We will publish any updated version of our Privacy Policy on the BNR Partners website or otherwise make a copy available to you upon written request.

By continuing to use our services, you will be deemed to have accepted any changes to our Privacy Policy.