

Whistleblower Policy

POL-RCN005

1 Aim

Grant Thornton is committed to transparency and to promoting a culture of honest and ethical behaviour. We are unwavering in our objective of building an environment in which people feel free to raise legitimate issues relating to our operations.

The aim of this Policy is to help deter wrongdoing relating to Grant Thornton's operations, by encouraging disclosure of wrongdoing and ensuring that anyone who makes a disclosure can do so safely, securely and with confidence that they will be protected and supported.

This policy reinforces Grant Thornton's commitment to providing a safe and confidential environment where concerns regarding wrongdoing can be raised without fear of reprisals or victimisation.

2 Purpose

The Corporations Act 2001 (Cth) and the Taxation Administration Act 1953 (Cth) provide for protections for whistleblowers (Whistleblower Protection Scheme).

The purpose of this Policy is to set out information relating to the Whistleblower Protection Scheme, including information about:

- a the types of disclosures that qualify for protection
- b the protections available to whistleblowers
- c who disclosures can be made to and how they can be made
- d how Grant Thornton will support whistleblowers and protect them from detriment
- e how Grant Thornton will investigate disclosures
- f how Grant Thornton will ensure fair treatment of employees who are the subject of or are mentioned in disclosures, and
- g how this Policy is to be made available to officers and employees of Grant Thornton.

This Policy applies to the Grant Thornton Australia Group which includes Grant Thornton Australia Limited, its subsidiaries, and the Grant Thornton National Partnership (The Group). Grant Thornton means Grant Thornton Australia Limited ACN 127 556 389 which will perform the obligations under this Policy applying to each member entity in the Group. If Grant Thornton has any related bodies corporate overseas, this Policy may need to be read subject to any applicable overseas legislation.

3 Scope of the Whistleblower Protection Scheme

3.1 What disclosures are protected?

A disclosure will 'qualify' for protection under the Whistleblower Protection Scheme if:

- a it is a disclosure by an 'eligible whistleblower' (see paragraph 4) to:
 - i ASIC, APRA, the Commissioner of Taxation (in relation to tax matters), a prescribed Commonwealth authority or a legal practitioner (to obtain legal advice or legal representation about the operation of the Whistleblower Protection Scheme), or
 - ii an 'eligible recipient' (see paragraph 6), and
- b the eligible whistleblower has 'reasonable grounds' to 'suspect' that the disclosed information concerns a disclosable matter (see paragraph 5).

Public interest and emergency disclosures also qualify for protection – see paragraphs 6.4 and 6.5.

4 Who is an 'eligible whistleblower'?

The following persons are capable of being 'eligible whistleblowers':

- a an officer or employee of Grant Thornton (including, but not limited to employees who are permanent, part-time, fixed-term or temporary)
- b an individual who is an associate of Grant Thornton, and
- c an individual who supplies goods or services to Grant Thornton (whether paid or unpaid) or an employee of a supplier (which may include, among others, contractors, consultants and service providers).

An 'eligible whistleblower' also includes an individual who previously held any of the above positions or functions or who is a relative of the individuals set out above or a dependant of one of those individuals or of the spouse of such an individual.

5 What information will be a disclosable matter?

5.1 What is a 'disclosable matter'?

A disclosable matter is information that:

- a concerns misconduct or an improper state of affairs or circumstances in relation to Grant Thornton or one of its related bodies corporate, or
- b indicates Grant Thornton, a related body corporate or one of its or their officers or employees has engaged in conduct that constitutes an offence against, or a contravention of, the:
 - i Corporations Act 2001 (Cth);
 - ii Australian Securities and Investments Commission Act 2001 (Cth);
 - iii Banking Act 1959;
 - iv Financial Sector (Collection of Data) Act 2001;

- v Insurance Act 1973;
- vi Life Insurance Act 1995;
- vii National Consumer Credit Protection Act 2009;
- viii Superannuation Industry (Supervision) Act 1993;
- and any instrument made under these Acts;
- c constitutes an offence against any other law of the Commonwealth punishable by imprisonment for 12 months or more, or
- d represents a danger to the public or the financial system.

The misconduct or an improper state of affairs can also be in respect of tax affairs.

Disclosable matters do not necessarily involve a contravention of a law. For example, 'misconduct or an improper state of affairs or circumstances' could involve conduct that, whilst not unlawful, indicates a systemic issue of concern that the relevant regulator should know about to properly perform its functions. It may also relate to business behaviour and practices that may cause consumer harm. Also, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is a disclosable matter, even if it does not involve a breach of a particular law.

Further examples of disclosable matters include:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property
- fraud, money laundering or misappropriation of funds
- offering or accepting a bribe
- financial irregularities
- failure to comply with, or breach of, legal or regulatory requirements, and
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

An eligible whistleblower who makes a disclosure must have 'reasonable grounds to suspect' the information to qualify for protection. This means that even if a disclosure turns out to be incorrect, the protections will still apply, provided the eligible whistleblower had 'reasonable grounds to suspect'.

Disclosures that are not about a disclosable matter are not covered by this Policy and do not qualify for protection under the Whistleblower Protection Scheme. However, such disclosures may be protected under other legislation, such as the Fair Work Act 2009 (Cth), for example, personal work-related grievances (see paragraph 5.3 below).

5.2 Deliberate false reports not tolerated

Grant Thornton will treat all reports of disclosable matters seriously and endeavour to protect anyone who raises concerns in line with this Policy. An eligible whistleblower can still qualify for protection under this Policy where their disclosure turns out to be incorrect.

However, deliberate false or vexatious reports will not be tolerated. Anyone found making a deliberate false claim or report will be subject to disciplinary action, which could include dismissal.

5.3 Personal work-related grievances

A disclosure does not qualify for protection under the Whistleblower Protection Scheme to the extent that the information disclosed:

- a concerns a personal work-related grievance of the eligible whistleblower, and
- b does not concern a contravention, or an alleged contravention of the detriment provisions referred to in paragraph 8.3 of this Policy.

A disclosure is a 'personal work-related grievance' if:

- a the information concerns a grievance about a matter relating to the eligible whistleblower's employment, or former employment, having (or tending to have) implications for the eligible whistleblower personally, and
- b the information:
 - i does not have significant implications for Grant Thornton, or another regulated entity, that do not relate to the eligible whistleblower, and
 - ii does not concern conduct, or alleged conduct, referred to in paragraph 5.1(b), 5.1(c), or 5.1(d) of this Policy.

However, a personal work-related grievance may still qualify for protection if:

- a it relates to a disclosable matter and a personal work related grievance (ie, it is a mixed disclosure), or
- b the eligible whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Examples of personal work-related grievances include:

- an interpersonal conflict between the eligible whistleblower and another employee
- a decision relating to the engagement, transfer or promotion of the eligible whistleblower
- a decision relating to the terms and conditions of engagement of the eligible whistleblower, or
- a decision to suspend or terminate the employment of the discloser, or otherwise to discipline the eligible whistleblower.

Disclosures about personal work-related grievances should be raised under Grant Thornton's existing grievance policy (Grievance and Disputes Handling Policy), which is available to employees and can be found on Grant Thornton Policy Hub on GTAssist (intranet).

6 Who can receive a disclosure?

For the protections under the Whistleblower Protection Scheme to apply, a disclosure must be made directly to an 'eligible recipient'. These people are detailed below. An eligible whistleblower's disclosure qualifies for protection from the time it is made to an eligible recipient, regardless of whether the eligible whistleblower or the recipient recognises that the disclosure qualifies for protection at that time.

6.1 Eligible recipients within Grant Thornton

Grant Thornton encourages that disclosures be made internally via the Grant Thornton Whistleblower Reporting Portal which has been established to deal with such matters. The Grant Thornton Whistleblower Reporting Portal can be accessed via this link: [Whistleblower Reporting Portal](#).

The Whistleblower Reporting Portal is an internal whistleblowing service that has been set up to enable disclosures to be made anonymously, confidentially, and either during or outside business hours. Eligible whistleblowers can receive updates if they so request while retaining their anonymity and allowing Grant Thornton to collect additional information. .

If the disclosure relates to the CEO or a director of Grant Thornton, it should be raised directly with the Chair of the Board who can be contacted via the confidential Grant Thornton [Whistleblower Reporting Portal](#).

If an eligible whistleblower does not feel comfortable raising their disclosure via the Grant Thornton [Whistleblower Reporting Portal](#), they could also raise it with any of the following:

- a an officer or senior manager of Grant Thornton or a related body corporate. For these purposes, a senior manager includes:
 - Chief Executive Officer
 - Chief Financial Officer
 - Chief People and Culture Officer
 - National Managing Partner - Quality and Excellence
 - National Managing Partners – Service Lines

Or

- b the internal or external auditors or actuaries of Grant Thornton or a related body corporate (including a member of an audit team conducting an audit).

6.2 Disclosure to external regulatory bodies

While Grant Thornton encourages eligible whistleblowers to make disclosures internally, an eligible whistleblower may choose to raise disclosable matters outside of Grant Thornton with:

- ASIC; or
- APRA; or
- a Commonwealth authority prescribed in the Corporations Regulations.

6.3 Disclosure to a legal practitioner

A report of a disclosable matter will also be protected if it is to a qualified legal practitioner for the purpose of taking legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act.

6.4 Public interest disclosures

There is an additional category of disclosures called 'public interest disclosures' that qualify for protection. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

- eligible whistleblower must have first made a qualifying disclosure to ASIC, APRA, or a prescribed Commonwealth authority
- at least 90 days has passed since the qualifying disclosure was made

- the eligible whistleblower does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the qualifying disclosure related;
- the eligible whistleblower has reasonable grounds to believe that making a public interest disclosure would be in the public interest
- after 90 days has passed, the eligible whistleblower must give the body to which the qualifying disclosure was originally made, a written notification that:
 - includes sufficient information to identify the qualifying disclosure, and
 - states that the eligible whistleblower intends to make a public interest disclosure, and
- the extent of the information disclosed in the public interest disclosure is no greater than to inform the journalist or member of Parliament of the misconduct or improper state of affairs or circumstances, or other conduct falling within the scope of the Whistleblower Protection Scheme.

6.5 Emergency disclosures

There is an additional category of disclosures called 'emergency disclosures' that qualify for protection. These can be made to journalists and members of Parliament, but only if the eligible whistleblower complies with the following strict requirements:

- eligible whistleblower must have first made a qualifying disclosure to ASIC, APRA or a prescribed Commonwealth authority
- the eligible whistleblower has reasonable grounds to believe that information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment
- the eligible whistleblower gave notice to the body to which the qualifying disclosure was made that states:
 - that they intend to make an emergency disclosure, and
 - includes sufficient information to identify the qualifying disclosure, and
 - the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or member of Parliament of the substantial and imminent danger.

Before making a public interest or emergency disclosure, it is important that an eligible whistleblower understands the criteria for protection under the relevant legislation. Eligible whistleblowers should obtain independent legal advice prior to making any disclosure.

7 Anonymous Disclosures

An eligible whistleblower can choose to make a disclosure anonymously and to remain anonymous over the course of the investigation and after the investigation is finalised – they may also decide to not answer questions that they feel could reveal their identity at any time, including during follow-up conversations. For example, they may do so because of concerns about their identity becoming known. If such concerns exist, an eligible whistleblower may prefer to adopt a pseudonym for the purposes of their disclosure (not their true name), or to create an anonymous email address to submit their disclosure. Regardless, anonymous disclosures are still capable of being protected under the Whistleblower Protection Scheme.

Reporting anonymously may hinder our ability to fully investigate a reported matter. For this reason, we encourage anonymous eligible whistleblowers to maintain ongoing two-way communication with us (such as via an anonymous email address), so that we can ask follow-up questions or provide feedback.

8 Protections

Important protections relating to confidentiality and detriment apply to eligible whistleblowers who report disclosable matters in accordance with the Whistleblower Protection Scheme outlined in this Policy. The protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.

Grant Thornton takes contraventions of these protections very seriously and will take disciplinary action against anyone for doing so. If an eligible whistleblower has any particular concerns about this, they can raise them through the [Grant Thornton Whistleblower Reporting Portal](#).

Civil and criminal sanctions also apply for breaches of these protections.

8.1 Confidentiality

Strict confidentiality obligations apply in respect of any disclosures that qualify for protection under the Whistleblower Protection Scheme.

Unless the eligible whistleblower consents, it is against the law for a person to disclose an eligible whistleblower's identity or any information that may lead to their identification (subject to the exceptions set out below).

It is likely that Grant Thornton will ask eligible whistleblowers to consent to the disclosure of their identity - or information that may lead to their identification. This consent may be needed to appropriately investigate and resolve the matter and/or prevent the disclosable matter occurring again.

If an eligible whistleblower does not consent to their identity being disclosed, it will still be lawful to disclose their identity to:

- ASIC, APRA, the AFP or the Commissioner of Taxation (in relation to tax matters)
- a legal practitioner for the purposes of obtaining legal advice or legal representation about the disclosure, or
- to a body prescribed by the Corporations Regulations.

It will also be lawful to disclose information in a disclosure without the eligible whistleblower's consent if this is reasonably necessary for the purpose of investigating the disclosure (provided the information does not include the eligible whistleblower's identity and Grant Thornton takes all reasonable steps to reduce the risk that the eligible whistleblower will be identified as a result of the disclosure).

ASIC, APRA or the AFP can disclose the identity of an eligible whistleblower, or information that is likely to lead to the identification of the eligible whistleblower, to a Commonwealth, State or Territory authority to help the authority in the performance of its functions or duties.

Grant Thornton takes the protection of an eligible whistleblower's identity seriously. Steps it could take to help achieve this may include:

- maintaining mechanisms to reduce the risk that the eligible whistleblower will be identified from the information contained in a disclosure (such as redactions or referring to the person in gender neutral terms etc.)
- maintaining mechanisms for secure record-keeping and information-sharing processes and limiting access to records and information
- reminding each person (as appropriate) who is involved in handling and investigating a disclosure about the confidentiality requirements, including that an unauthorised disclosure of an eligible whistleblower's identity may be a criminal offence.

In practice, it is important to recognise that an eligible whistleblower's identity may still be determined if the eligible whistleblower has previously mentioned to other people that they are considering making a disclosure, the eligible whistleblower is one of a very small number of people with access to the information or the disclosure related to information that an eligible whistleblower has previously been told privately and in confidence.

If there is a breach of confidentiality, an eligible whistleblower can lodge a complaint through the Grant Thornton [Whistleblower Reporting Portal](#) or a regulator such as ASIC or APRA for investigation.

If an eligible whistleblower's disclosure qualifies for protection set out in this Policy, it is likely that the eligible whistleblower will be asked to provide consent to the disclosure of their identity or information that is likely to lead to their identification. This would be to facilitate any investigation and/or resolution of the matter. If consent is withheld, it may not be possible to adequately investigate and respond (if at all) to the disclosure.

8.2 Grant Thornton cannot pursue action against the eligible whistleblower

An eligible whistleblower is protected from any civil liability, criminal liability and/or administrative liability (including disciplinary action) for making a qualifying disclosure in accordance with the Whistleblower Protection Scheme, and no contractual or other remedy may be enforced or exercised against the eligible whistleblower on the basis of a qualifying disclosure.

However, the protections do not grant immunity for any misconduct an eligible whistleblower has engaged in that is revealed in their disclosure.

8.3 Detriments and threats of detriment prohibited

The protections also make it unlawful for a person to engage in conduct against another person that causes or will cause a detriment:

- a in circumstances where the person believes or suspects that the other person or a third person made, may have made, proposes to make or could make a qualifying disclosure, and
- b if the belief or suspicion held by that person is the reason or part of the reason for their conduct.

Threats of detriments will also be unlawful if the person making the threat intended to cause fear that a detriment would be carried out or was reckless as to whether the person against who it was directed would fear the threatened detriment being carried out.

Threats may be express or implied, conditional or unconditional. An eligible whistleblower (or another person) who has been threatened in relation to a disclosure does not have to actually fear that the threat will be carried out.

The meaning of 'detriment' is very broad and includes:

- dismissing an employee;
- injuring an employee in their employment;
- altering an employee's position or duties to their disadvantage;
- discriminating between an employee and other employees;
- harassing or intimidating a person;
- harming or injuring a person;
- damaging a person's property, reputation, business or financial position; and

- any other damage to a person.

It may be necessary during the course of an investigation to take reasonable administrative action to protect an eligible whistleblower from detriment (e.g. changing the whistleblower's reporting line if the disclosure relates to a manager). Such conduct will not be detrimental conduct. A disclosure will also not prohibit Grant Thornton from managing (in the ordinary way) any separate performance issues that may affect the work of an eligible whistleblower.

A whistleblower may be subject to disciplinary action if, in the course of investigating a disclosure, Grant Thornton determines that the eligible whistleblower was complicit in the misconduct or improper state of affairs or has otherwise acted in an improper way.

Information about what Grant Thornton will do to provide support to and protect an eligible whistleblower is set out in paragraph 10. However, if an eligible whistleblower believes they have suffered detriment they can lodge a complaint through the Grant Thornton [Whistleblower Reporting Portal](#) or a regulator such as ASIC or APRA for investigation.

8.4 Court orders

Courts are given broad scope to make orders remedying a detriment or threatened detriment. These include injunctions, compensation orders (including against individual employees and their employer), reinstatement, exemplary damages and the making of apologies. Civil and criminal sanctions also apply to breaches of the Whistleblower Protection Scheme. Grant Thornton encourages eligible whistleblowers to seek independent legal advice in regards to seeking compensation or other remedies.

8.5 Are there any other protections that are available?

Disclosures may also amount to the exercise of a workplace right by an employee or contractor. Grant Thornton and its employees are prohibited under the Fair Work Act 2009 (Cth) from taking adverse action against employees or contractors because they exercised or propose to exercise any workplace rights.

9 Further steps and investigation of disclosures

Grant Thornton will acknowledge receipt of a disclosure within a reasonable period, assuming the 'eligible whistleblower' can be contacted (including through anonymous channels). Grant Thornton will assess disclosures to determine whether:

- a they fall within the Whistleblower Protection Scheme, and
- b an investigation is required – and if so, how that investigation should be carried out.

Generally, if an investigation is required, Grant Thornton will determine:

- a the nature and scope of the investigation;
- b who should lead the investigation – including whether an external investigation is appropriate
- c the nature of any technical, financial or legal advice that may be required to support the investigation, and
- d the anticipated timeframe for the investigation. Each investigation will be different which will impact the applicable timeframe. However, Grant Thornton's intent is to complete an investigation as soon as practicable.

Where practicable, Grant Thornton will keep the eligible whistleblower informed of the steps taken or to be taken (or if no action is to be taken, the reason for this), and provide appropriate updates, including about the completion of any investigation. However, the extent of the information provided, or whether it will be provided at all, will be subject to applicable confidentiality considerations, legal obligations and any other factors Grant Thornton considers relevant in the particular situation.

Grant Thornton may not be able to undertake an investigation, or provide information about the process etc. if it is not able to contact the eligible whistleblower, for example, if a disclosure is made anonymously and the discloser has not provided a means of contact.

Where practicable, whistleblowers will receive updates about when the investigation has begun, while the investigation is in progress and after the investigation has been finalised. The frequency and timeframe of any updates may vary depending on the nature of the disclosure. Grant Thornton will also have regard to confidentiality considerations when providing updates.

9.1 Documenting and reporting the findings of an investigation

Where appropriate, Grant Thornton will report findings of an investigation to the Enterprise Risk Committee. The method for documenting and reporting the findings of an investigation will depend on the nature of the disclosure but may include a summary report of the findings. Any reporting of findings will have regard to applicable confidentiality requirements. There may be circumstances where it may not be appropriate to provide details of the outcome to the eligible whistleblower.

10 Support and fair treatment

Grant Thornton is committed to transparency and to building an environment in which people feel free to raise legitimate issues relating to Grant Thornton's operations. Grant Thornton is also committed to protecting eligible whistleblowers from detriment.

When a qualifying disclosure under the Whistleblower Protection Scheme is made, Grant Thornton will reiterate the requirements of this Policy to relevant individuals to ensure the protections are not undermined.

Disciplinary action up to and including dismissal may be taken against any person who causes or threatens to cause any detriment against an eligible whistleblower.

In addition, Grant Thornton's usual Employee Assistance Program (EAP) services will be available to all whistleblowers and other employees affected by the disclosure, should they require that support.

Grant Thornton may also consider a range of other matters to protect an eligible whistleblower from the risk of suffering detriment and to ensure fair treatment of individuals mentioned in a disclosure. These could include:

- a assessing whether anyone may have a motive to cause detriment - information could be gathered from an eligible whistleblower about:
 - i the risk of their identity becoming known
 - ii who they fear might cause detriment to them
 - iii whether there are any existing conflicts or problems in the work place, and
 - iv whether there have already been threats to cause detriment.
- b analysing and evaluating the likelihood of each risk and evaluating the severity of the consequences
- c developing and implementing strategies to prevent or contain the risks - for anonymous disclosures, it may be worthwhile assessing whether the discloser's identity can be readily identified or may become apparent during an investigation
- d monitoring and reassessing the risk of detriment where required - the risk of detriment may increase or change as an investigation progresses, and even after an investigation is finalised
- e taking steps to ensure that:

- i disclosures will be handled confidentially, when it is practical and appropriate in the circumstances
- ii each disclosure will be assessed and may be the subject of an investigation
- iii the objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters disclosed;
- iv when an investigation needs to be undertaken, the process will be objective, fair and independent
- f assisting the eligible whistleblower by providing support services such as counselling services and access to resources for strategies to manage stress, time or performance impacts resulting from the investigation
- g allowing the eligible whistleblower (where appropriate) to perform their duties from another location or reassigning the eligible whistleblower to another role of the same level or making other modifications to the workplace or the way the eligible whistleblower performs their duties, and/or
- h where necessary, undertaking specific interventions to protect an eligible whistleblower where detriment has already occurred including disciplinary action, extended leave for the eligible whistleblower and alternative career development and training.

If the disclosure mentions or relates to employees of Grant Thornton other than the eligible whistleblower, Grant Thornton will take steps to ensure that those individuals are treated fairly. Typically, this would include giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against such a person if there is cogent evidence of wrongdoing.

11 Vexatious or false disclosures

An eligible whistleblower will only be protected if they have objectively reasonable grounds to suspect that the information that they disclose concerns misconduct or an improper state of affairs or circumstances or other conduct falling within the scope of the Whistleblower Protection Scheme.

The protections under the Whistleblower Protection Scheme will not extend to vexatious or deliberately false complaints. If any investigation of a disclosure demonstrates that it was not made on objectively reasonable grounds, it will not be protected.

Depending on the circumstances, it may be appropriate for Grant Thornton to take disciplinary action against any person who does not have objectively reasonable grounds for their disclosure. Such action may include the termination of employment.

12 Other matters

This Policy will be made available to Grant Thornton's employees and officers via Grant Thornton Policy Hub on GTAssist.

This Policy is not intended to go beyond the legislation. This Policy is not a term of any contract, including any contract of employment and does not impose any contractual duties, implied or otherwise, on Grant Thornton. This Policy may be varied by Grant Thornton from time to time, including as part of any review described below.

12.1 Policy Review

In line with our existing Policy Governance Framework, Grant Thornton will periodically review this Policy and accompanying processes and procedures with a view to ensuring that it is operating effectively.

12.2 Training

Training on this Policy forms part of the induction process for new employees and refresher training for existing employees may be offered from time to time. Specialist training will be provided to staff members who have specific responsibilities under the Policy, including Grant Thornton's processes and procedures for receiving and handling disclosures, including training relating to confidentiality and the prohibitions against detrimental conduct.

Policy Information

| | |
|---------------------------|--|
| Policy Owner | National Managing Partner - Quality and Excellence |
| Effective Date | 23/12/2019 |
| Last reviewed by | Head of Risk and Compliance |
| Last review date | 01/03/2022 |
| Document code and version | POL-RCN005 v1.5 |

Grant Thornton Australia Ltd ABN 41 127 556 389 ACN 127 556 389 'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton Australia Limited is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate one another and are not liable for one another's acts or omissions. In the Australian context only, the use of the term 'Grant Thornton' may refer to Grant Thornton Australia Limited ABN 41 127 556 389 and its Australian subsidiaries and related entities. Liability limited by a scheme approved under Professional Standards Legislation.

The information contained in this publication is of a general nature and is not intended to address the circumstances of any particular individual or entity. The information in this publication is not intended to serve as legal, accounting, financial or tax advice and no Grant Thornton firm is, via this publication, rendering professional advice or services. No one is entitled to rely on this information and no one should act on such information without appropriate professional advice.