

PRIVACY POLICY AND DISCLOSURE STATEMENT | 1 JULY 2025

Your privacy is important to us

At StewartBrown we are committed to ensuring your privacy is safeguarded and, accordingly, have created this Privacy Policy and Disclosure Statement (together referred to as 'this Privacy Policy') in order to demonstrate our commitment to privacy and compliance with the *Commonwealth Privacy Act 1988* and the Australian Privacy Principles.

This Privacy Policy applies to personal information collected by us.

What sort of personal information do we collect?

We collect personal information about you ('the personal information') when you engage us. Personal information collected by us may include your name, date of birth, current address, contact numbers, email address, details of your income and expenditure, investments, business activities, tax file numbers, marital status, etc.

How is your personal information collected by us?

Personal information is collected directly from you through conversations by telephone or in person, correspondence received from you (including completion of our annual tax checklist questionnaire), via email and our website and, where authorised, from your financial advisor, financial institutions, and government agencies (e.g. Australian Taxation Office, Australian Securities and Investments Commission, etc) and similar sources.

Why do we collect the personal information and how is it used?

We collect personal information to assist us in providing to you specific professional services. For example, we may use the personal information you provide us to complete your annual income tax return or provide you with other tax, audit and accounting advice relevant to the engagement.

We also use the personal information to send you tax and accounting information, updates and newsletters as provided by our standard terms of engagement and this may be via post or email. If at any time you receive material that you did not request or do not want to receive any longer please let us know and we will remove you from our mailing list for such material (see below for contact details).

What happens if you do not provide the personal information?

If you do not provide the personal information required by us to undertake the engagement our advice to you may be inaccurate or incomplete, it may also be delayed, and in some cases we may not be able to provide the professional services required under our terms of engagement.

Is personal information collected by us disclosed to third parties?

We will not sell, rent, trade or otherwise supply to third parties any personal information obtained about you unless you consent, however, we will make your personal information available to the Partners, Staff and other service providers to StewartBrown to enable them to undertake the professional services related to your engagement.

We advise that if at any time we are required by law to release information about you or your entities we must co-operate fully.

Can my personal information be made anonymous or be under a pseudonym?

Most StewartBrown services require your personal information for law or order purposes therefore having your personal information be made anonymous or under a pseudonym may be impractical. We do however recognise that there are exceptions where making your personal information anonymous or under a pseudonym could be possible. If you are unsure or would like to clarify, please contact your StewartBrown representative or manager.

Privacy Protection

We are committed to protecting the privacy, confidentiality and security of personal information provided to us. We will not disclose any confidential information you may provide to us to third parties without your consent unless required by law. However, you specifically authorise us to disclose necessary and appropriate confidential information in the furtherance of the professional services we are providing you to other professional advisers and authorities acting on your behalf including your bankers, financial planner, insurance agent, mortgage broker, the ATO, etc.

We will advise you in advance if, in the unlikely event, we are required to disclose your personal information to overseas recipients including tax authorities. The use of outsourced 'cloud' platforms (such as Xero, MYOB, Class and Reckon amongst others) may result in your information being stored overseas and we refer you to those companies Privacy Policy statements for further information. You also authorise us to send you appropriate information by way of newsletters, reports and alerts related to the services we provide. You may request not to receive this information.

How will we keep your personal information secure?

We have security measures designed to protect against the loss, misuse and/or alteration of your personal information under our control. These security measures include: restricted access to client records, clauses in employee agreements requiring client confidentiality, software firewalls, passwords to gain access to databases, security disposal of stationery containing personal and confidential information and other official quality control procedures adopted by us.

What do we do with unsolicited personal information?

If we receive personal information which is not required for any of the services we provide, we will destroy or de-identify it as soon as practicable. The only exception to this is if the unsolicited personal information is part of a commonwealth record or it is unlawful to destroy for any reason.

How do I correct and update my personal information?

You may gain access or update your personal information that we have collected about you by contacting your Manager or Partner. We will not charge you for attending to your request unless we incur costs in providing the information to you.

Can this Privacy Policy be modified?

We reserve the right to modify this Privacy Policy at any time. If it is changed, the new Privacy Policy will be posted on our website so that you are always aware of the type of information collected, how the information may be used and under what circumstances it may be disclosed by us.

Other information

We are bound by the *Privacy Act 1988* and Australian Privacy Principles, however, this Privacy Policy does not apply to acts or practices of StewartBrown that are directly related to employee records of current or former employees.

Complaints

You may make a complaint about our handling of your personal information, or in relation to your dealings with us about your personal information, by contacting StewartBrown's Privacy Officer. We handle any

complaints received by fully investigating the circumstances and rectifying our procedures and policies as required and taking steps to further protect your privacy.

StewartBrown

In relation to this Privacy Policy, StewartBrown comprises the Partnership, its affiliates and related practice and service companies and entities.

How do I contact StewartBrown?

If you require any information regarding this Privacy Policy or require a correction or an amendment to your personal information or to lodge a complaint, please contact your Manager or the person named below:-

Contact: Privacy Officer
StewartBrown
Address: PO Box 5515
Chatswood NSW 2057
Telephone: (02) 9412 3033
Facsimile: (02) 9411 3242
Email: info@stewartbrown.com.au
