

PRIVACY POLICY

1. Introduction

Rubiix is an accounting firm in Melbourne.

In this Privacy Policy, 'Rubiix, 'we', 'us' and 'our' refers to any entity owned or controlled by Rubiix.

At Rubiix, we recognise the importance of protecting and maintaining your personal information. We appreciate that you may have concerns about your privacy and about the security, accuracy and confidentiality of your personal information. Rubiix is committed to providing you with the highest quality professional service whilst also protecting your privacy. Rubiix abides by the Australian Privacy Principles established under the *Privacy Amendment (Enhancing Privacy Protection) Act 2012* and the *Privacy Act 1988 (Cth) (Privacy Act)*.

This Privacy Policy outlines how Rubiix handles personal information.

This Privacy Policy does not apply to personal information collected by Rubiix that is exempted under the Privacy Act, for example employee records.

Rubiix may modify this Privacy Policy from time to time to reflect its current privacy practices.

2. Transparent management of personal information

The Rubiix Privacy Policy is available on our website or may be obtained by contacting Elisa Stocco. If you have any queries or complaints about Rubiix's compliance with the Australian Privacy Principles, please contact Elisa Stocco using the 'How to Contact Us' information shown below.

If you believe that Rubiix has breached the Australian Privacy Principles, please contact Elisa Stocco in writing. We will respond to you within 30 days. If you are not satisfied with our response, you may take your complaint to the Office of the Australian Information Commissioner.

3. Collection of solicited personal information

Our ability to provide you with a comprehensive service is dependent on us obtaining certain personal information. This might include:

- name and contact details
- date of birth and gender
- bank account details
- employment details and employment history
- current and prospective financial circumstances, including assets and liabilities, income, expenditure, investments, insurance cover and superannuation
- documentation used for identification and verification purposes.

Personal information includes 'sensitive information' (as defined in the Privacy Act) such as your Tax File Number, professional memberships and health information.

4. How personal information is collected

It may be necessary for Rubiix to collect your personal information from a third party. For example, we may collect your personal information from your employer where they are a client of ours, from your personal representative, another Rubiix member firm or a publicly available record.

We may also collect personal information about you from your use of our websites and information you provide to us through contact mailboxes or through the registration process on our websites.

Rubiix collects personal information by lawful and fair means and not in an unreasonably intrusive way. At or before the time (or if that is not practicable as soon as practicable after) Rubiix collects personal information from you, Rubiix will take reasonable steps to ensure that you are aware of:

- our identity and how to contact us;
- the fact that you are able to gain access to your personal information held by us;
- the purposes for which the personal information is collected;
- to whom we usually disclose personal information of that kind (if at all);
- any law that requires the particular personal information to be collected; and
- the main consequences (if any) for you if all or part of your personal information is not provided.

Where Rubiix collects personal information about you from someone else, we will take reasonable steps to ensure that you are or have been made aware of the matters listed above except to the extent that making you aware of the matters would pose a serious threat to the life or health of any individual.

5. Holding personal information

Rubiix holds personal information in hard copy and electronic formats.

6. Purpose for collecting, holding, using and disclosing personal information

Rubiix may collect, hold, use or disclose personal information:

- to provide professional services
- to manage any conflict of interest or independence (including auditor independence) obligations or situations
- as part of an actual (or proposed) acquisition, disposition, merger or de-merger of a business (including Rubiix's business) or entering into an alliance, joint venture or referral arrangement or
- for any other business related purposes.

The types of third parties to whom we may disclose your personal information include:

- as part of an engagement, if you are a customer, an employee, a contractor or supplier of services to one of our clients, then we may disclose your personal information as part of providing services to that client
- as part of an actual (or proposed) acquisition, disposition, merger or de-merger of a business (including Rubiix's business) or to enter into an alliance, joint venture or referral arrangement or
- government or regulatory bodies or agencies, as part of an engagement or otherwise, (for example, the Australian Taxation Office).

7. Use or disclosure of personal information

Rubiix will not use or disclose your personal information that we collect other than for the primary purpose for which it is collected, unless you would reasonably expect us to use or disclose the information for a secondary purpose or your consent has been obtained to use the information for additional purposes.

Where Rubiix has collected personal information from you, we may use this information for the purpose of direct marketing, to conduct surveys, to notify of seminars and other events, to seek your feedback and for any other reasonable business related purposes.

8. Privacy on our website

8.1 Automatic collection of personal information

Cookies, web beacons and other technologies are used by Rubiix and its service providers on some Rubiix websites and through email to automatically collect certain types of information. The collection of this information allows us to customise your online experience, improve the performance, usability and effectiveness of Rubiix's online presence and to measure the effectiveness of our marketing activities.

8.2 IP address

An IP address is a number assigned to your computer whenever you access the internet. It allows computers and servers to recognise and communicate with one another. Public IP addresses from which visitors appear to originate may be recorded for IT security and system diagnostic purposes. This information may also be used in aggregate form to conduct web site trend and performance analysis.

8.3 Cookies

Cookies may be placed on your computer or internet-enabled device whenever you visit us online. This allows the site to remember your computer or device and serves a number of purposes.

Although most browsers automatically accept cookies, you can choose whether or not to accept cookies via your browser's settings (often found in your browser's Tools or Preferences menu). You may also delete cookies from your device at any time. However, please be aware that if you do not accept cookies, you may not be able to fully experience some of our web sites' features.

Cookies by themselves do not tell us your email address or otherwise identify you personally. In our analytical reports, we may obtain other identifiers including public IP addresses, but this is for the purpose of identifying the number of unique visitors to our web sites and geographic origin of visitor trends, and not to identify individual visitors.

8.4 Google Analytics

Rubiix uses Google Analytics. To provide website visitors with more choice on how their data is collected by Google Analytics, Google have developed the Google Analytics Opt-out Browser Add-on. The add-on communicates with the Google Analytics JavaScript (ga.js) to indicate that information about the website visit should not be sent to Google Analytics. The Google Analytics Opt-out Browser Add-on does not prevent information from being sent to the website itself or to other web analytics services.

8.5 Web beacons

A web beacon is a small image file on a web page that can be used to collect certain information from your computer, such as an IP address, the time the content was viewed, a browser type, and the existence of cookies previously set by the same server.

Rubiix or its service providers may use web beacons to track the effectiveness of third party web sites that provide us with recruiting or marketing services or to gather aggregate visitor statistics and manage cookies.

You have the option to render some web beacons unusable by rejecting their associated cookies. The web beacon may still record an anonymous visit from your IP address but cookie information will not be recorded.

In some of our newsletters and other communications, we may monitor recipient actions such as email open rates through embedded links within the messages. We collect this information to gauge user interest and to enhance future user experiences.

8.6 Location-based tools

Rubiix may collect and use the geographical location of your computer or mobile device. This location data is collected for the purpose of providing you with information regarding

services which we believe may be of interest to you based on your geographic location, and to improve our location-based products and services.

8.7 Social media widgets and applications

Rubiix web sites may include functionality to enable sharing via third party social media applications, such as the Facebook Like button and Twitter widget. These social media applications may collect and use information regarding your use of Rubiix web sites. Any personal information that you provide via such social media applications may be collected and used by other members of that social media application and such interactions are governed by the privacy policies of the companies that provide the application. We do not have control over, or responsibility for, those companies or their use of your information.

In addition, Rubiix web sites may host blogs, forums, crowd-sourcing and other applications or services (collectively "social media features"). The purpose of social media features is to facilitate the sharing of knowledge and content. Any personal information that you provide on any Rubiix social media feature may be shared with other users of that social media feature (unless otherwise stated at the point of collection), over whom we may have limited or no control.

8.8 Links to third party websites

Rubiix's websites may contain links to third parties' websites, including sites maintained by other Rubiix member firms. Those other websites are not subject to our privacy policy and procedures. You will need to review those websites to view a copy of their privacy policy.

Rubiix also does not endorse, approve or recommend the services or products provided on third party websites.

9. Security

Rubiix will take reasonable steps to keep collected personal information secure and protected from unauthorised disclosure or other access, misuse, interference and loss. There are, of course, inherent risks in the storage and transmission of information electronically (including over the internet) which are not practicable to eliminate entirely.

10. Quality

Rubiix will take reasonable steps to ensure the personal information we collect, use or disclose is accurate, complete and up-to-date.

11. Corrections and Access

Rubiix will provide access to you regarding your personal information on your request to Elisa Stocco except where we are permitted by law to withhold such access.

On request from you, we will take reasonable steps to correct your personal information that we hold and we will respond to your request within 30 days of receipt of such request.

12. Destruction

Where Rubiix determines, acting reasonably, that your personal information is no longer needed for our function or the services we provide, we will permanently delete or de-identify that information.

Where Rubiix receives unsolicited personal information it will destroy or de-identify that unsolicited personal information.

13. Complaints

If you are not satisfied with the outcome of your complaint, you can refer your complaint to the Office of the Australian Information Commissioner.

14. How to contact us

If you have a query in relation to this Privacy Policy or you would like to notify Rubiix that you no longer wish to receive marketing material from us, access or correct your personal information or to make a complaint about Rubiix's handling of your personal information, please contact Rubiix as follows:

Elisa Stocco
Rubiix
Level 10, 50 Queen Street
Melbourne VIC 3000

Date:

Version:

Approved by: