



Rebecca Bezzina & Co Pty Ltd

Chartered Accountants

Principal: Rebecca Bezzina B.Com CA JP
ABN 70 164 255 109



Code Of Ethics

Rebecca Bezzina & Co is committed to the terms of the code of ethics for professional accountants, which is mandatory for all Chartered Accountants. Non-compliance with this code can lead to disciplinary action by the Institute of Chartered Accountants, to which our firm belongs.

The code of ethics fundamentally supports the fact that the accountancy profession has a responsibility to act in the public interest. The public interest is defined as the welfare or well-being of the general public and institutions that members serve.

Consequently, Rebecca Bezzina & Co complies with the following fundamental principles:

Integrity: An obligation on us to be straightforward and honest in professional and business relationships.

Objectivity: An obligation on us to not allow bias, conflict of interest or undue influence of others to override professional or business judgments.

Professional competence and due care: An obligation on us to maintain professional knowledge and skill at a high level, ensuring clients receive competent professional services based on current developments in practice, legislation and techniques. We are also required to act diligently and in accordance with applicable technical and professional standards.

Confidentiality: An obligation on us to respect the confidentiality of information acquired as a result of professional and business relationships and therefore, not disclose any such information to third parties without proper authority, unless there is a legal or professional right or duty to disclose. Furthermore, the obligation prohibits the use of such information for the personal advantage of our firm or third parties.

Professional behaviour: An obligation on us to comply with relevant laws and regulations and avoid any action that discredits our firm

The above standards are safeguarded by Rebecca Bezzina & Co, the Institute of Chartered Accountants in Australia, as well as legislation or regulations.

The safeguards we fully support include:

- Continuing education, training and experience requirements to be a member of The Institute of Chartered Accountants Australia.
- Providing continuing professional development opportunities to employees.
- Abiding by corporate governance regulations.
- Adhering to rigid compliance with professional standards.

- Complete acceptance and willingness to participate in professional or regulatory monitoring and disciplinary procedures if ever required.
- Complete support for, and acceptance of, any opportunity to be subject to external independent reviews by a member of the Institute of Chartered Accountants in Australia in relation to work quality.

Rebecca Bezzina & Co not only fully accept and are guided by the terms of the code, but also commit to upholding and abiding by the spirit in which this code has been drafted.