



APPOINTMENT OF EXTERNAL AUDITORS AND ROTATION OF THE EXTERNAL AUDIT PARTNERS

Current at 25 February 2021

Version Control

Review Date	Version	Comments
01/04/2015	1	Rebranded with Auswide.
16/11/2016	1.1	Updated rotation period & deleted CEO & CFO attestations which are included in Corporate Governance Statement
28/09/2017	1.1	Annual Review
20/11/2018	1.1	Annual Review
29/10/2019	1.1	Annual Review
25/02/2021	1.1	Annual Review

Distribution

Name	Title	Sign Off/Review
Bill Schafer	CFO/Company Secretary	Review
Craig Lonergan	CRO	Review

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1 REVIEW AND APPOINTMENT

In addressing the requirements of External Auditors, the Audit Committee will be required to review the performance of the External Auditor including the following factors:

- qualifications of the Auditor
- independence
- experience of the lead signing Partner
- value
- experience of the firm involved

In the event the Audit Committee wishes to recommend the selection of another External Auditor to the Board, then it will carry out a general or selective process requesting expressions of interest from candidates.

The Audit Committee is required to make an appropriate recommendation to the full Board on the appointment of the Auditor.

2 ROTATION OF EXTERNAL AUDIT PARTNERS

The Audit Committee will be required to ensure that the partner in charge of the external audit firm will not be responsible for the group audit for more than five consecutive years and cannot be re-engaged to play a significant role in the audit of the company for at least another two consecutive years.