

The SV Partners group of companies recognises and respects the rights of external parties to comment or complain. We therefore have a framework in place to ensure that complaints will be treated efficiently, fairly and professionally.

The SV Partners Complaints Policy includes consideration to the guidance provided by:

- APES 110 Code of Ethics for Professional Accountants issued by the Accountants Professional and Ethical Standards Board (**APESB 110**);
- APES 320, being the APESB quality control for firms (**APES 320**);
- The Australian Restructuring and Insolvency Turnaround Association' (**ARITA**) code of professional practice (**ARITA COPP**); and
- **AS ISO 10002-2006** Customer Satisfaction – Guidelines for Complaints Handling in Organisations.

## COMPLAINTS PROCESS

All clients, stakeholders and members of the public may contact the firm if they have a query or complaint, which they wish to be resolved. This can be done through the feedback form on our website or through contacting SV Brisbane Head Office directly.

In the first instance, the complaint will be directed to a relevant team member on the assignment to which the complaint related. Where possible, a complaint will be dealt with immediately by that team member.

If the matter cannot be dealt with immediately or adequately by the initial team member, then the complaint will be notified to a relevant State Director. The Director will discuss the matter with the manager on the assignment and a course of action will be decided. If necessary, the complaint will be delegated to a Director or appropriate person not directly involved in the assignment.

Contact will be made with the complainant at regular and/or appropriate intervals, until the complaint has been resolved.

Details of the complaint will be kept in a Complaints Register, which is assessed and updated regularly by the Quality Assurance Manager.

Once the complaint has been resolved, the relevant Director or staff member will review the nature of the complaint, and its resolution, to ascertain if there are any areas in the operations of the firm which could be improved. The SV Partners group of companies recognises the importance of constantly striving to improve the services it provides.

All individuals or groups may make a complaint free of charge, and complaints will likewise be dealt with free of charge.

At all times, appropriate standards of confidentiality will be maintained, in accordance with the provisions of the Code of Conduct.

Adequate resources will be allocated by the SV Partners group of companies, to ensure that Personnel are able to deal appropriately and efficiently with complaints. These resources may include, but are not limited to: staff training, preparation and review of policies and procedures, dissemination of relevant information to ensure best practice, and other utilisation of resources as necessary.