

1. Do any of the amendments arising from the Structure project (refer page 10) appear unclear? Please provide details.

No, it's clear.

2. Will any of the amendments arising from the Safeguards project (refer page 11) change your current practices, policies or methodologies? Do you require any further guidance to implement these changes? Please provide details.

No.

3. Do you agree with the amendments arising from the Applicability Project, the Professional Skepticism (short-term) Project, the Part C Project - Phase 1 (members in business) and the Part C Project - Part 2 (inducements) (refer pages 12 - 14)? Do they create issues or are they inappropriate in the New Zealand context? Please explain any issues you have identified.

Yes, agree. No, no issues.

4. Do you agree with the amendments to the NZ specific provisions? Please explain any issues you have identified.

Yes.

5. Do you consider any (or all) of the NZ specific provisions to be unnecessary? Please provide details including the reason why you consider the provision unnecessary.

No.

6. Do you agree with the inclusion of NZ210.8 A1 and NZ310.14 A1 (conflicts of interest)? Should the guidance be elevated to a requirement? Please explain your response.

Yes, I agree.

7. Do you agree with the inclusion of NZ R330.4.1 (contingent fees) and NZ R330.5.1 (referral fees, commissions or similar benefits)? Please explain any objections you have.

Yes, agree.

8. Do you agree with aligning the effective date with the effective date of the International Code and the proposed effective date of the NZAuASB Code? Please provide details of any objections.

Yes, that would be good.

9. Are there any additional issues that need to be addressed for the New Zealand context? Please provide details.

No.

10. Are you aware of any regulatory or other issues in the New Zealand environment that may affect the implementation of the proposed amendments? Please provide details.

No.

11. Are there any issues arising from the proposed Code that you consider should be raised with IESBA when the International Code is next updated? Please provide details.

No, not aware of any issue.

12. Are there any areas you believe are unclear and require additional guidance? Please provide details.

No.

13. Are there any other significant public interest matters that you wish to raise? Please provide details.

No. Thank you.