

**CountPlus Limited**  
**(ACN 126 990 832)**

**Environment, Social and  
Governance (ESG)**

**Purpose Statement**

## 1. Introduction

### What is Environmental, Social and Corporate Governance (ESG)?

ESG represents a stakeholder centric approach to doing business and increasingly has become a major focus for organisations. Companies that adhere to ESG standards agree to conduct themselves ethically in those three areas.

The various issues that apply to ESG can include but are not limited to:

#### Environmental

- Preservation of the natural world;
- Climate change;
- Carbon emission reduction; and
- Water pollution and water scarcity.

#### Social

- Consideration of humans;
- Data hygiene and security;
- Gender and diversity inclusion; and
- Community relations.

#### Governance

- Logistics and defined process for running a business;
- Board of directors and its makeup;
- Executive compensation guidelines; and
- Political contributions and lobbying.

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## 2. Introduction to CountPlus Environment, Social and Governance (ESG) Purpose Statement

- 2.1 This Environment, Social and Governance (ESG) Purpose Statement (“**Statement**”) relates to CountPlus Limited (“**CountPlus**” or “**Company**”), ACN 126 990 832 and its’ controlled entities, including but not limited to its advice licensee, Count Financial Limited.
- 2.2 CountPlus is an Australian leading network of professional accounting and advice firms, aligned through shared values, mutual success, and sense of community. The Company was

listed in 2010 on the Australian Securities Exchange (ASX: CUP) and in 2019 acquired Count Financial Limited.

- 2.3 CountPlus has welcomed many new firms into its network, providing them with greater resources and the intellectual capital to grow and enhance their businesses. The network consists of approximately 20 accounting, advice and business advisory firms, and the financial planning licensee, Count Financial Limited and other core related service providers, including paraplanning and administrative support services across Australia.

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### **3. Environment**

As the Company's business is the supply of professional accounting and financial services, its consumption of raw materials and production that affect the environment, is limited. However, like all businesses that are considered information or 'office' based, there is some exposure to direct or indirect factors that may negatively affect the environment. The Company continues to consider how it can minimise any negative impact on the environment that its activities may cause, including minimising the Company's carbon footprint.

The Company is aware of its role in assessing and managing climate related issues and is committed to implementing practical environmental measures through promoting the use of renewable material and recycling our waste.

The Company aims to reduce its environmental impact by adopting the following processes:

- Procurement preference for energy efficient and environmentally efficient equipment and resources;
- Recycling of paper, plastics, glass and metal cans;
- Automatic switch off devices on lights and office facilities;
- The use of LED lights;
- The use of energy efficient appliances, devices and office equipment where available with Energy Star Certified products;
- Donating unwanted furniture to reduce landfill and assist new and emerging businesses; and
- Acceptance and payment for neutral emission levies paid for commercial flights.

In addition, Count Financial has implemented steps to ensure that clients are able to elect to invest in ESG focused investments through its' Approved Product List. Currently there are thirty investment funds that are ESG focused. This menu may alter over time as Count Financial monitors performance and the ongoing status of the fund, including their ESG focus.

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### **4. Social**

The CountPlus model has created a network of accounting firms across Australia, providing each firm with access to additional resources and the intellectual capital to grow their businesses. In addition, the CountPlus network includes Count Financial and its authorised

adviser network, which also extends across Australia and our core related businesses. This diversity of operations, also ensures a diversity of employees and thought. The Company values the social aspect of its business relationships.

The Company aims to address and foster a positive social impact by implementing the following:

- The Count Charitable Foundation (CCF), was established in 2004 to support members and employees of CountPlus and Count Financial, in their philanthropic endeavours and help them make a significant difference in their communities;
- The Company promotes a diverse and inclusive workforce, supported by its Diversity Policy;
- In order to foster continued advancement in the Company's Diversity Policy and to facilitate the practical application of that policy, the Company established a Diversity Committee of senior Management representatives. The Committee also aims to provide mentoring and support to the Company's employees;
- Reporting measurable diversity and gender targets under the *Workplace Gender Equality Act 2012*, with clear targets to increase diversity in some areas, including female representation in some areas of Management;
- The Company's commitment to female representation is evident through its' Board membership at CountPlus of 50% women;
- The Company has implemented a Code of Conduct and Ethics Policy across its network and has taken a firm position against harassment and bullying in the workplace;
- A Flexible Work Arrangement Policy has been put in place for employees of the Company to recognise the value of work/life balance;
- The culture of the Company is monitored through twice yearly employee surveys and culture groups established and chaired by the Head of People and Culture to address any issues identified;
- The Company fosters a positive and collegiate work environment and celebrates its successes with its employees, including through an annual Christmas party and regular employee events;
- Work, Health and Safety practices have been implemented and are regularly reviewed and assessed to ensure that they continue to address safety of employees in the workplace. The Company encourages employees to look out for their own safety and that of their colleagues and an employee representative Health and Safety Committee has been established;
- The emotional wellbeing of employees is a key consideration of the Company and all employees have access to a confidential counselling service; and
- The Company has steps in place to facilitate adherence to Privacy legislation, that addresses both client and employee data, including a Privacy Policy.

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## 5. Governance

As an ASX listed company, CountPlus is required to maintain a strong level of corporate governance and strives to achieve this through:

- Adopting and disclosing Board and Committee Charters;
- Releasing an annual Corporate Governance Statement to shareholders and the ASX;
- Introducing mechanisms to protect ethical behaviour, including through adherence of the following policies:
  - Code of Ethics and Conduct Policy;
  - Anti-Bribery and Corruption Policy;
  - Conflicts of Interest Policy;
  - Securities Trading Policy; and
  - Whistleblower Policy;
- Allowing shareholders to vote on important issues at annual general meetings and ask questions of the Board of Directors;
- Embracing corporate transparency through the Continuous Disclosure Policy;
- Disclosure of the Company Risk Management Policy;
- Using accurate and transparent accounting methods; and
- By not providing economic contributions to political parties.

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## 6. Approvals

This Statement was considered and approved by CountPlus' Board of Directors as its principal governing body on 7 June 2022.

### Document control

<b>Document number:</b>	01
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<b>Approved by:</b>	Board of CountPlus, recommended by Audit and Risk Committee.
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