

## **ANZ Code of Conduct for Senior Financial Officers - Summary**

The ANZ Board has adopted the Group of 100 Code of Conduct for CFO's and Senior Financial Officers. This code is an addition to ANZ's Code of Conduct which is applicable to all ANZ employees.

### **Background**

The Code of Conduct for Financial Officers has been written by the Group of 100 specifically for senior finance staff. ANZ's adoption of the Code ensures compliance with the US SEC requirement that companies disclose whether they have adopted a code of ethics for the CFO, Chief Accounting Officer and others performing similar functions.

### **Specific principles**

The Code of Conduct for Financial Officers requires that CFO's and Senior Finance Officers influencing financial performance will follow the principles below:

- **Honesty and integrity** - Discharge their duties at the highest level of honesty and integrity having regard to their position and their organisation.
- **Compliance with requirements** - Observe the rule and spirit of the law and comply with the ethical and technical requirements of any relevant regulatory or professional body.
- **Use of information** - Respect all the confidentiality of all confidential information acquired in the course of business and not make improper use or disclosure of such confidential information to third parties without specific authorisation or legal requirement.
- **Conflicts of interest** - Disclose to the Board any actual or perceived conflicts of interest of a direct or indirect nature of which the CFO becomes aware and which the CFO believes could compromise in any way the reputation or performance of the organisation.
- **Transparency** - Maintain the principle of transparency in the preparation and delivery of financial information to both internal and external users.
- **Diligence and good faith** - Exercise diligence and good faith in the preparation of financial information and ensure that such information is accurate, timely and presents a true and fair view of the financial performance and condition of the organisation and complies with all applicable legislative requirements.
- **Internal controls** - Ensure the maintenance of a sound system of internal controls to safeguard the organisation's assets and to manage risk exposure through appropriate forms of control.
- **Setting a standard** - Set a standard for honesty, fairness, integrity, diligence and competency in respect of the position of CFO that will encourage emulation by others within the organisation.
- **Compliance with this Code** - Remain committed, at all times, to observing, developing and implementing the principles embodied in this code in a conscientious, consistent and rigorous manner.