

RESPONSIBLE LOBBYING & POLITICAL ENGAGEMENT POLICY

Purpose and Scope

Greenhawk is committed to being a responsible business and a force for positive change in our profession and community. As a certified B Corp, we hold ourselves to high standards of social and environmental performance, transparency, and accountability.

This policy sets out our approach to lobbying and political engagement. It applies to:

- All partners and employees of Greenhawk
- Any third parties acting on behalf of Greenhawk
- Our participation in, or membership of, trade associations, professional bodies, and other intermediary organisations

Greenhawk will engage in lobbying and advocacy only where that engagement is consistent with creating positive social or environmental outcomes, and is aligned with our commitments under the B Lab Standards and the United Nations Sustainable Development Goals (SDGs).

We will not engage in lobbying that undermines our impact commitments, or that conflicts with the evidence and scientific consensus on key issues such as climate change.

What We Mean by Lobbying

For the purposes of this policy, "lobbying" and "advocacy" refer to any activity carried out by, or on behalf of, Greenhawk that involves:

- Communicating directly or indirectly with public officials, policymakers, or their representatives with the aim of influencing public decision-making; and/or
- Seeking to influence public opinion, directly or indirectly (beyond normal advertising and marketing), in order to shape public decision-making.

This includes both direct engagement and indirect engagement through intermediary organisations such as trade associations, professional bodies, or other membership groups.

In practice, Greenhawk's lobbying activity currently takes two forms:

Direct lobbying:

- Responding to Inland Revenue Department (IRD) consultation documents on proposed tax law changes, as part of the normal professional obligations of a chartered accountancy firm. These submissions are made in Greenhawk's name.

Indirect lobbying (via intermediary organisations):

- Membership of Chartered Accountants Australia and New Zealand (CA ANZ) and the global B Corp community. Each of these organisations may engage in advocacy and lobbying on behalf of its members. Greenhawk does not control or direct those activities, but our membership means we are associated with their positions. Our approach to managing this is set out in the Intermediary Organisations section below.

Evidence-Based Approach

Where Greenhawk engages in lobbying or advocacy, our positions will be grounded in reliable evidence. This means:

- Where possible referring to established frameworks such as the SDGs
- Consulting with subject-matter experts (including within our own team) where appropriate
- Clearly distinguishing between professional and technical input (for example, in IRD consultations) and broader values-based advocacy

We will not knowingly advance positions that misrepresent evidence.

Political Contributions and Integrity

Greenhawk does not make financial or in-kind contributions to political parties, candidates, political action committees, or ballot measures. This applies globally.

To maintain the integrity of our engagement:

- All lobbying and advocacy activities are conducted transparently and in Greenhawk's name
- Partners and employees must declare any actual or potential conflicts of interest before participating in lobbying or advocacy activities on behalf of the firm
- Greenhawk will not use lobbying as a means of seeking preferential treatment, contracts, or other commercial advantages from government
- We will not engage in, facilitate, or condone bribery or corruption in connection with any lobbying or political engagement

Intermediary Organisations

Greenhawk is a member of the following organisations that may engage in lobbying or advocacy on behalf of their members:

- Chartered Accountants Australia and New Zealand (CA ANZ)
- B Lab / B Corp community

We will periodically review the lobbying and advocacy positions of these organisations to assess alignment with our own policy. This includes:

- Monitoring publicly available communications, submissions, and position statements from our member organisations
- Raising concerns directly with the organisation if we identify a significant misalignment
- Publishing our own position where a member organisation's position materially conflicts with our impact commitments

Our "red lines" (positions that would lead us to consider ending a membership) include any advocacy that:

- Contradicts the scientific consensus on climate change or other environmental issues
- Undermines workers' rights, human rights, or principles of equity and inclusion
- Advances positions fundamentally incompatible with the B Lab Standards

At the date of adoption of this policy, we are not aware of any material misalignment between Greenhawk's positions and those of CA ANZ or B Lab.

Governance, Controls, and Risk Management

The Partner Group is responsible for approving and overseeing this policy. Specific responsibilities are as follows:

Tax Partner

- Maintains day-to-day oversight of lobbying and advocacy activities
- Ensures this policy is implemented in practice
- Approves any direct lobbying submissions made in Greenhawk's name

Partner Group

- Reviews and approves this policy, and any material updates to it
- Reviews Greenhawk's lobbying activity and intermediary alignment at least annually
- Considers and responds to any concerns raised by stakeholders regarding our lobbying activities

This policy will be reviewed at least annually, or sooner if there is a material change in Greenhawk's lobbying activities or in the positions of our member organisations.

All partners and employees involved in lobbying or advocacy on behalf of Greenhawk are expected to be familiar with this policy. Questions should be directed to the Tax Partner.

Stakeholder Concerns and Grievance Channels

Greenhawk welcomes feedback and concerns from any stakeholder (including workers, clients, community members, investors, or civil society organisations) regarding our lobbying and political engagement activities.

Concerns related to this policy can be raised through Greenhawk's standard grievance procedure, which covers lobbying-related matters. Details of how to raise a concern, and how it will be handled, are set out here: greenhawk.co.nz/feedback/

Greenhawk will not penalise anyone for raising a genuine concern in good faith.

Transparency and Reporting

Greenhawk is committed to transparency in our lobbying and political engagement. Where Greenhawk makes a formal submission to a government agency or regulator in our own name (for example, an IRD consultation response), we will note this in our B Corp reporting.

This policy is published on the Greenhawk website and is freely accessible to all stakeholders.