

# Confidentiality Policy



## 1. Purpose

This Confidentiality Policy outlines the commitment of LWG Assurance Services ("the Company") to safeguard all client information obtained during the course of providing audit and assurance services. Protecting confidentiality is fundamental to maintaining client trust, complying with legal obligations, and preserving the integrity of our professional practice.

## 2. Scope

This Policy applies to:

- All employees, contractors, consultants, partners, and affiliates of LWG Assurance Services.
- All client information, regardless of format (oral, written, electronic, or otherwise).
- All phases of client engagement, including pre-engagement discussions, active service periods, and post-engagement archiving.

## 3. Definition of Confidential Information

Confidential Information includes, but is not limited to:

- Financial records, internal controls, audit findings, business strategies, reports, and client communications.
- Operational procedures, IT systems, marketing plans, and internal policies of clients.
- Any non-public or proprietary information that could cause harm to a client or be misused if disclosed.

## 4. Responsibilities

All personnel are required to:

- Access and use confidential information strictly on a need-to-know basis for assigned duties.
- Maintain the confidentiality of all information during and after their engagement with the Company.
- Implement appropriate safeguards to protect all confidential information.
- Immediately report any actual or suspected breaches of confidentiality to the Managing Director.

## 5. Use of Information

Confidential information must only be used for the purpose for which it was provided, specifically to:

- Perform assigned audit, assurance, or related professional services.
- It must not be used for personal gain, nor disclosed without explicit, written authorisation from the client, unless required by applicable law or regulation.

## 6. Third-Party Disclosures

Where disclosure to a third party (e.g., legal advisors, regulators) is necessary:

- Prior written consent from the client must be obtained, unless disclosure is legally mandated.
- All third parties must agree in writing to be bound by confidentiality obligations comparable to those outlined in this Policy.

Data related to audit findings are required to be submitted to Leather Working Group for the purposes of monitoring and evaluating the impact of LWG schemes and that data will be aggregated and anonymised in order to preserve confidentiality.

## 7. Post-Engagement Obligations

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After the conclusion of an engagement or termination of employment:

- The duty to protect Confidential Information remains in effect indefinitely.
- All client documents and information must be returned to LWG Assurance Services or securely destroyed, following the Company's Records Retention and Destruction Policy.

## 8. Breach of Confidentiality

Any breach of this Policy will result in:

- Disciplinary action, up to and including termination of employment or engagement.
- Potential legal action and liability for damages caused by unauthorised disclosure.

## 9. Policy Review

This Policy is reviewed annually and updated as necessary to reflect changes in legal requirements, industry best practices, and operational needs.