

18 Murdoch Street
Cremorne Point. 2090.
New South Wales, Australia.

27th August, 2018.

His Royal Highness, The Prince of Wales,
Clarence House,
London SW1A 1BA.
United Kingdom.

Sir,

Born into an Australian conservative family with links to “the bush” I was brought up to think “she’ll be right mate”. I knew about extreme weather conditions, especially floods and drought, because these were cyclical experiences even for us living in Parramatta. In heatwaves we would travel to stay on the beach until late into the night, seeking relief. Each dry day was a day closer to the next rain. I saw the land degrade, but then we have a lot of it in Australia! I heard that the first Australians recognised there were more than the traditional four seasons we adopted from the Northern Hemisphere, but we seemed to do little to apply this knowledge.

Part of the perceived strength of being an Australian is toughing it out. No doubt Your Royal Highness experienced this during Your Royal Highness’s time at Geelong Grammar, under the guidance of our mutual friend the late Michael Collins Persse. My late Father was one of his teachers!

Slowly I was taught, and learnt, that being resilient was not enough. Whilst cycles are part of life I learnt that we can impact these, for the good. As Deputy Principal and Bursar at the University of Sydney amongst other things I had responsibility for a portfolio of rural properties. The agricultural scientists educated me in farming, and soil conservation through minimum tillage on a property near Moree. We faced serious erosion on farms left to the university at Marulan and I learnt how much could be done to stop and reverse this through different approaches to grazing and farming.

When Your Royal Highness first spoke out on these issues and the importance of human intervention to achieve a sustainable planet I have to confess that I was not a convert. I now recognise Your Royal Highness was a forceful public voice ahead of its time; never daunted by the sceptics; putting opinions into action.

We are much in your debt for this foresight.

Later I moved into the world of accounting and progressively learnt of how much change was needed in corporate governance; in recognising that shareholders were not the only significant stakeholders in companies; in the role of narrative reporting in addition to the financial accounts; in the unrecognised value associated with intangibles; in including in decision making the important role of assets, or capital, other than financial.

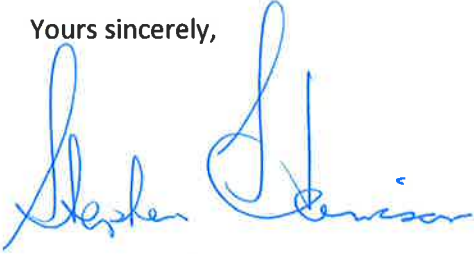
Your Royal Highness, in these matters the creation of Accounting for Sustainability was inspired, together with its Accounting Bodies Network. Accounting was changing slowly and deliberately. This

was in itself not a bad thing. A4S and Your Royal Highness's annual Summit helped the profession to lift its game and pace; to work harder to promote the importance of Sustainability and the role of the profession in its support. Helping in the creation of the International Integrated Reporting Council - <IR> and integrated thinking - was equally inspired.

I am proud now to be a member of the ABN and the <IR> Council.

Your Royal Highness, on the occasion of your 70th birthday I extend warm birthday greetings and salute the inspirational role you have played in placing the importance of Sustainability before the world and reinforcing its importance for the accounting profession, encouraging it to continue its leadership in this field.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Stephen Harrison". The signature is fluid and cursive, with the first name "Stephen" and the last name "Harrison" clearly distinguishable.

Stephen Harrison AO FCA