

Whistleblower Policy

Integrity Reporting - "See Something, Do Something, Speak Up"

1. Purpose & Key Principles

The Cotton On Group ("COG") is committed to an open, fair and supportive workplace and highly values integrity. A whistleblower policy is an important element in deterring corrupt, illegal or other conduct not in accordance with our ethical framework.

The purpose of this policy is to inform individuals how they can make reports so that COG can appropriately investigate and ensure that whistleblower protections are legally available to persons who report.

Regions/Brands: Global

Published: This policy will be available at www.cottonongroup.com.au.

2. Who is a Whistle-blower?

A 'whistleblower' is an individual who makes a report and "speaks up" under this policy, and can be an individual who is (currently), or has been (formerly) in relation to COG: an officer or senior manager (a key decision maker in the business); team member; supplier or one of their employees; associated individual or relative, dependent or spouse of any of these.

3. What to Report

If you have reasonable grounds to suspect: misconduct; an improper state of affairs or circumstances; a contravention of the Corporations Act or other financial sector laws; an offence against other Commonwealth legislation punishable by imprisonment for 12 months or more; or, information that represents a danger to the public or the financial system in relation to COG or its directors or team members, you can anonymously and confidentially make an report.

You can report suspected or actual wrongdoing (which may or may not involve a contravention of a particular law) related to COG, such as: Corruption; Fraud or Dishonesty; Misconduct; Negligence; Unsafe actions; Other illegal actions such as theft or violence; Offering or accepting a bribe; Falsification of accounts or misappropriation of funds; Human rights abuses; Risk to the health or safety; Failure of a director officers to act with care and diligence; Conduct that is dangerous to the public or Tax misconduct.

You will still qualify for protection even if your report is determined to be unfounded after an investigation as long as you had reasonable grounds to suspect the information at the time of disclosure.

For a detailed set of processes and procedures, COG team members can consult The Tomorrow intranet and read the Integrity Reporting Road Map

Is it a 'personal work related' issue?

A personal work-related grievance is generally not a matter to report under this policy and may not qualify for protection under the Corporations Act unless: it also involves a wrongdoing outlined above; includes information about misconduct which is accompanied by a personal work-related grievance; the COG has breached employment or other laws punishable by imprisonment for a period of 12 months or more; or, engaged in conduct that represents a danger to the public. An example of a personal work-related grievance includes a conflict between you and another employee. These will be dealt with under COG's Grievance Policy.

4. How to make a Report

COG has established a reporting pathway to ensure that reports can be made either externally or internally:

- **External Reports**

You can make a report to our independent Global Whistleblower Hotline **1800 940 758** or Website www.cottonongroup.ethicspoint.com which can be on an anonymous basis. This hotline is managed by a third party and is confidential and secure, and available 24 hours a day, 7 days a week, 365 days a year.

- **Internal Reports**

You can also make a report to one of the following internal managers who are designated COG Integrity Ambassadors:

- (i) General Manager Risk & Sustainability,

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- (ii) Head of Operational Risk,
- (iii) Group Sustainability and Ethical Sourcing Manager, or
- (iv) Group Legal Manager.

When Reporting

To gain protection as a whistle-blower; you must:

- be an eligible whistleblower (as outlined under Section 2 (Who is a Whistleblower)), and
- report a disclosable matter (as outlined under Section 3 (What to Report)), and
- make the report by one of the methods, or to one of the people, identified in this Policy.

If you choose to make an **anonymous** report, you will still be protected as long as, you:

- are a whistle-blower and your report involves one of the matters outlined under Section 3 (What to Report), and
- make the report by one of the methods, or to one of the people, identified in this Policy

You can remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. You can refuse to answer questions that you think could reveal your identity at any time including during follow-up conversations. However, it would be useful to maintain an anonymous on-going two-way communication with COG so that COG can ask follow-up questions or provide feedback.

5. Investigations

Anything you report under this policy will be taken seriously and COG will consider investigating the report as required, including: deciding whether the report qualifies for protection; deciding on the need for an investigation and appointing an investigation officer (either appropriately qualified member COG where deemed necessary external consultants).

An investigation will involve making inquiries and collecting evidence to assess whether the report can be substantiated and any actions required.

Where a report is made anonymously, COG may communicate through the confidential hotline with you, and may request additional information. COG may be unable, or limited in its ability, to investigate your report if you make the report anonymously and do not provide COG with means of contacting you.

COG will provide you with regular updates if you can be contacted although the frequency and timeframe of updates may vary depending on the nature of your report. The results of an investigation will be documented and reported to the Board while preserving your confidentiality (unless you have consented to disclose your identity). In most cases, you will be advised of the outcome of the investigation although there may be circumstances where it may not be appropriate to provide you with details of the outcome.

Any team member, contractor or other officer implicated in a report or investigation, will be given a fair and reasonable opportunity to respond to allegations. Some measures or mechanisms for ensuring fair treatment of individuals mentioned in any report, COG will provide the following measures:

- disclosures will be handled confidentially where it is appropriate and practical in the circumstances, and
- an team member who is the subject of a disclosure may contact COG's EPA support services for external confidential counselling.

6. Protection and support

Protection

COG will act in accordance with relevant whistleblower laws to protect you from any detrimental conduct including victimisation, adverse action, discrimination or intimidation and will ensure that you will not be disadvantaged in your employment or engagement with COG nor suffer any damage to your property, reputation, business or financial position, as a result of making the report.

You can seek independent legal advice or contact ASIC, APRA or ATO if you believe you have suffered detriment.

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Some measures or mechanisms for protecting you from detrimental conduct identity include the following -

- Processes will be put in place to assess the risk of detriment against a discloser and other persons and will commence as soon as possible after receiving the report;
- Support services with COG's EAP provider will be made available to the disclosure (eg counselling and other professional services as deemed necessary);
- Processes for ensuring that management are aware of their responsibilities to maintain the confidentiality of a disclosure, to manage conflicts, to ensure fairness when managing performance of or taking any other action in relation to the person making the report.

However, the above detrimental conduct should be distinguished from other conduct which are not detrimental conduct including administrative action that is reasonable for the purpose of protecting you from detriment (for example moving you from your work area to another office to prevent detriment to you) or performance management (in line with COG's performance management framework) due to your unsatisfactory work performance.

Confidentiality

Your identity and information that may lead to your identification, must be kept confidential by COG, unless:

- the report must be provided to a government body (as required by law); or
- to a lawyer (for legal advice); or,
- subject to your consent of your identity being disclosed.

However, the information contained in your report can be disclosed by the person who received that report with or without your consent if: the information does not include your identity; COG has taken all reasonable steps to reduce the risk that you will be identified from the information; and, it is reasonably necessary to investigate the issues raised in the report.

In the event that you think confidentiality regarding your identity has been breached, you can lodge a complaint with COG, ASIC, APRA or the ATO for investigation.

Some measures or mechanisms for protecting the confidentiality of your identity include the following –

- all personal information related to a person will be redacted and gender neutral;
- disclosures will be handled and investigated by qualified staff
- in respect of record keeping, all materials (electronic or paper) will be stored securely;
- only a restricted number of persons directly involved in handling and investigating will be authorized to access materials in relation to a report.

Immunity

You will be protected from civil, criminal and administrative liability in relation to any report you have made. This means that you will be protected from: **(civil liability)** for example, any legal action for breach of an employment contract, duty of confidentiality or another contractual obligation; **(criminal liability)** for example any attempted prosecution for unlawfully releasing information (other than for making a false disclosure); and **(administrative liability)** for example disciplinary action for making the disclosure.

However, you will not be granted immunity for any misconduct that you may have engaged in that is revealed by your report.

Compensation and other remedies

You can seek compensation and other remedies through the courts if you suffer loss, damage or injury because of a report you made and if COG failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You are encouraged to seek independent legal advice if you wish to seek compensation or other remedies through the courts.

Additional Support

If you are COG team member you may receive additional support provided independently and confidentially, by

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the Employee Assistance Program (**EAP**), a free global support program. Information on the EAP can be found on the Tomorrow site.

Breach

Any breach of the protections provided under the Whistleblower Policy by any COG team member will be treated as a serious disciplinary matter.

7. Non-compliance

Any report that is made dishonestly or falsely can have significant effects on the reputation of COG and any person implicated in the report and may cause unnecessary and considerable waste of resources to COG. Any deliberate false reports under this policy will be treated as a serious disciplinary matter.

8. Policy Information

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ADENDUM – ADDITIONAL AUSTRALIAN WHISTLE-BLOWERS

Whistleblower Protection Laws in Australia require that whistleblower policies must include information about additional protections available to Australian whistle-blowers.

Other ways to report

COG takes these matters very seriously, we strongly urge reports to be made to our external and internal report processes. However, at law you can also make a report to any of the following people: COG's officers or senior managers; COG's auditor or a member of the team conducting COG's audit; ASIC; APRA; another Commonwealth Authority nominated under the Corporations Act; or a lawyer that acts for you. Any disclosures you make to your lawyer for the purposes of obtaining legal advice or legal representation in relation to whistleblower provisions in the Corporations Act are protected even if the lawyer subsequently concludes that the disclosure does not constitute a disclosable matter under the Corporations Act.

If your concern relates to tax affairs of COG, you may also contact an auditor, tax agent, secretary or any other employee or officer (key decision maker) who has functions or duties relating to the tax affairs of COG.

If your report is an emergency or relates to public interest, you may contact a journalist or Member of Parliament (see below).

Reports to regulators

You are strongly encouraged to use internal reporting channels first before making reports to external bodies, but nothing in this policy limits your right to use these external channels if you consider them to be more appropriate in the circumstances. This policy continues to provide protections to you if you choose to make reports externally.

Emergency and public interest reports

Emergency reports will only be protected if they have already been made to ASIC, APRA (or another government body or regulator) and where you believe there is a substantial or imminent risk to public health and safety (or the environment). A public interest report may be made where 90 days have passed since your original report to one of the regulators above and you reasonably believe, that further a further report would be in the public interest. You must give the original recipient written notice of your intention to make an emergency or public interest report. Reports will not be protected as public interest reports or emergency reports if they relate to tax affairs.

Reports to legal practitioners

Nothing in this policy limits your right to make a report to a legal practitioner for the purposes of obtaining legal advice as to whether and what protections may apply to you under this policy.

Anonymous Disclosures

Disclosures can be made anonymously and still be protected under the Corporations Act: see s1317AAE.