

Whistleblower Policy

Purpose and Scope

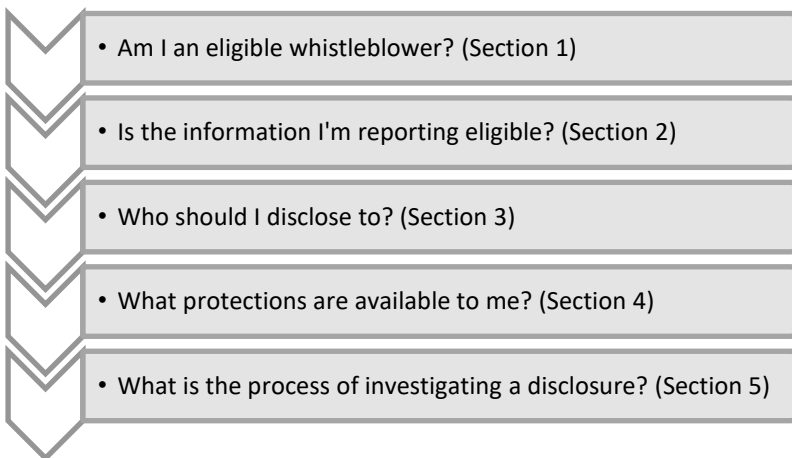
Cotton On (CO) (we, our or us) is committed to creating an ethical, fair and supportive workplace where our Team Members feel safe and are encouraged to speak up and report conduct that concerns them. We recognise that wrongdoing may not be uncovered unless there is a safe and secure means for telling someone about it. We recognise that uncovering wrongdoing is important for managing risks, maintaining our integrity and upholding our corporate governance framework.

The purpose of this policy is to make sure that:

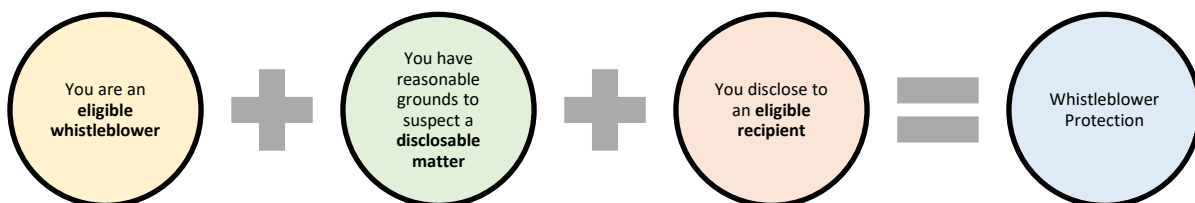
- you understand that you can disclose wrongdoing safely, securely and with confidence that you will be protected and supported;
- (for Australian Team Members) you are aware of the Australian legal protections offered to Whistleblowers under the Corporations Act 2001 (Cth),
- you are not subject to reprisal, repercussion or victimisation because you made a disclosure;
- disclosures are dealt with appropriately and on a timely basis;
- we are transparent about our framework for receiving, handling and investigating disclosures;
- we encourage disclosures of wrongdoing; and
- we help deter wrongdoing.

You should read this policy along alongside our Ethical Framework and Workplace Behaviour Policy.

Structure of the Policy

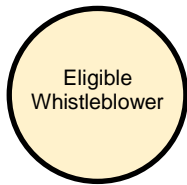


Overview of Whistleblower Protections



Whistleblower Policy

1. Who is an eligible Whistleblower?

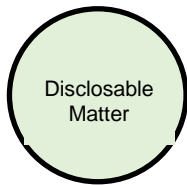


Any of the following people can be eligible Whistleblowers:

- our current or former employees,
- our current or former officers,
- our current or former contractors or suppliers (whether paid or unpaid),
- current or former employees of our contractors or suppliers (whether paid or unpaid),
- any current or former individual who is or was our associate, and
- any current or former spouse, dependent or relative of any of the above categories of people.

Throughout this policy, we use the term **“Whistleblower”** to refer to people who fit within any of the above categories.

2. What is a disclosable matter?



A disclosable matter under this Policy is any information that a Whistleblower has reasonable grounds to suspect:

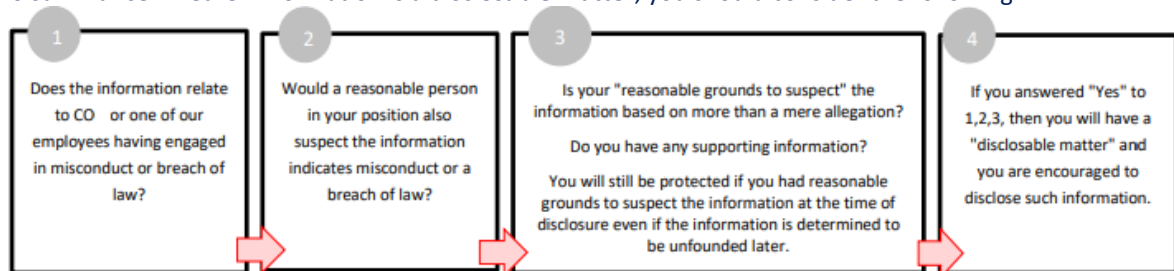
- concerns misconduct or an improper state of affairs or circumstances in relation to us or any of our entities; or
- indicates that we, our entities or any of our team members or extended CO family have engaged in conduct that either breaches the laws; or represents a danger to the public or the financial system.

According to ASIC, ‘reasonable grounds’ means that a reasonable person in your position would also suspect the information indicates misconduct or a breach of the law.

Some examples of **disclosable matters** are:

- Negligence
- Insolvent trading
- Unethical conduct
- Fraud
- Breach of duty or trust
- Tax misconduct
- Unfair or unethical dealing with a customer, supplier or agent
- Corrupt conduct
- Money Laundering
- Offering or accepting a bribe
- Serious health and safety risks
- Criminal conduct, eg selling or dealing illicit drugs
- Human rights abuses
- Failure to comply with legal obligations

To summarise whether information is a **disclosable matter**, you should consider the following:



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Some general Whistleblower Disclosure examples:

- You find out a Manager has been stealing stock or money and covering it up, perhaps you suspect that other Team Members are involved in the scheme.
- You realise a Team Member is taking kick-backs from suppliers, obtaining some benefit from suppliers or other inappropriate conduct for their own self benefit.
- You become aware of some incorrect accounting, you have reason to suspect that money is going missing regularly and being covered up, or other ongoing inaccuracies with finances.
- You realise that your manager is using company money or credit cards to pay for their personal expenses and is hiding the expenses.
- You find out that compliance or WHS or risk reports are not being correctly completed because the team say that they want to ask for pay rise for perfect compliance records rather than report the true issues in their compliance reports.

It is important to remember that reporting work place grievances and behaviour that relates to sexual harassment, discrimination or racism may not be an eligible Whistleblower disclosure, but we urge such complaints and grievances to be reported to us in the same way as you make a Whistleblower disclosure. We will manage those issues in a similar manner.

2.1 Interaction with our Workplace Behaviour Policy – go to [Workplace Behaviour Policy](#)

If a matter relates to a personal work-related grievance, it is usually not a disclosable Whistleblower matter and for work place grievance or complaints, reporting is by the same process, and these are managed in accordance with our Workplace Behaviour Policy.

Personal work-related grievances are those that relate to your current or former employment and have implications for you personally, but do not have any other significant implications relating to CO; or relate to any conduct, or alleged conduct, about a disclosable matter as set out in Section 5.

If a personal work-related grievance involves systemic issues relating to CO, it may be an eligible Whistleblower disclosure and your disclosure may be managed under this policy.

What is a whistleblower report?



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2.2 Public Interest Disclosures (relevant to Australian Team Members)

Australian law allows for the making of Public Interest Disclosures, if specific requirements are met. In order to make a public interest disclosure:

- You must have previously made a disclosure to ASIC, APRA or a Commonwealth authority (body) and at least 90 days have passed since that disclosure;
- You have reasonable grounds to believe that no action is being taken to address your concern;
 - Following the initial 90 days, you must write to the body again. You must include enough information to identify your previous disclosure and state that you intend to make a public interest disclosure.
 - You must also have reasonable grounds to believe that further disclosure is in the public interest.
 - Public interest disclosures can only be made to a Member of Parliament or a Journalist, and you can only disclose information to the extent necessary to inform the recipient of your concerns.

2.3 Emergency disclosure protection (relevant to Australian Team Members)

Australian law allows for the making of emergency disclosures in the following circumstances:

- You must have previously made a disclosure to ASIC, APRA or a Commonwealth authority;
- You have reasonable grounds to believe the information concerns a substantial and imminent danger to people or the environment;
- You write to the body again and include sufficient information to identify the previous disclosure; and state that you intend to make an emergency disclosure.
- Emergency disclosures can only be made to a Member of Parliament or a Journalist, and you can only disclose information to the extent necessary to inform the recipient of your concerns.

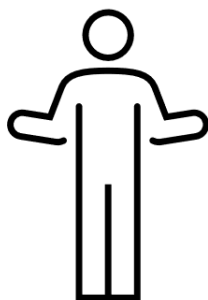
3 Who is an Eligible Recipient



Who do you report to? Who can receive your Whistleblower report?

If you are an eligible Whistleblower with reasonable grounds to suspect a disclosable matter, in order to be protected you must make your disclosure to an **“eligible recipient”**.

Ways you can make a disclosure. Pick an option best for you.



Hotline or Website

Confidentially and securely via the Global Whistleblower Hotline
Call 1800 940 758
OR www.cottonongroup.ethicspoint.com

A General Manager or above (DDO)

Tell someone: You can contact any General Manager (if appropriate) and inform them that you have a report to make.

Head of Legal (WPO)

Tell someone: You can contact the Head of Legal (WPO) (if appropriate) and inform them that you have a report to make.

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We are committed to maintaining high standard of integrity and takes these matters seriously, we strongly urge disclosures to be made to our established pathways of protection. A whistleblower can choose to make a disclosure report in one of the following ways:

- **Report confidentially via the Hotline & Website** - All reports can be made using the Global Hotline and Website for disclosure at first instance. This provides an external and independent way to confidentially make a disclosure 24 hrs a day, 7 days a week, 365 days a year. These systems will allow you to answer questions – you do not need to know if you have a whistleblower disclosure, so if you are unsure, you can still make a report. Once a report is made, our WPO will assess your report and follow the procedure thereafter.

OR

- **Make a report to any Delegated Disclosure Officer (DDO)** - Our General Managers (and above) are designated as DDOs and you can contact any General Manager to make a disclosure. DDOs are responsible for ensuring that they understand and comply with this policy, and they must adhere to strict legal requirements when receiving a disclosure. DDOs will contact the WPO if you make a disclosure.

OR

- **Make a report directly to the Whistleblower Protection Officer (WPO) or to the Chairman** – COG has a designated WPO, the Head of Legal. The WPO has the role and responsibility of managing the whistleblower program with integrity and maintaining the strict legal requirements. WPO can seek external legal advice about a disclosure; appoint an external investigator; conduct an investigation; appoint a Whistleblower Support Officer to the individuals related to a disclosure or any investigation; and is tasked with operating the legal framework for CO as necessary in relation to all reports and disclosed matters. You can report directly to them if you wish to do so.

You can choose to **remain anonymous** while making a disclosure, over the course of the investigation, and after the investigation is finalised. You can refuse to answer any questions that you consider may reveal your identity including during follow-up conversations. However, you may wish to consider maintaining an ongoing two-way communication with us so that we can ask follow-up questions or provide feedback.

You may also make your disclosure to an eligible recipient, as provided for by the law. In addition to those listed above, an eligible recipient includes any of the following people:

- our auditor, or a member of the team conducting our audit;
- our actuary (if applicable);
- Australian Securities and Investments Commission (ASIC);
- Australian Prudential regulatory Authority (APRA);
- another Commonwealth Authority that has been nominated under the Corporations Act; or
- a lawyer who acts for you.

If you receive any inquiries from the media, **you must direct these to the WPO immediately.**

If your disclosure relates to our tax affairs, you may also contact an auditor, prescribed tax agent director, secretary or any other employee or officer whose duties relate to our tax affairs to make a disclosure. If your disclosure is an emergency disclosure or a public interest disclosure, you may contact a journalist or Member of Parliament. Further information about emergency and public interest disclosures is contained in Sections 2.1 and 2.2. 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.

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4 Whistleblower Protections



We are committed to protecting Whistleblowers from any adverse action that may arise from making a disclosure. The following protections are available for qualifying disclosures:

- Immunities,
- Confidentiality,
- Protection from Detriment.

4.1 Immunities

Whistleblowers will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making a disclosure, and no contractual (e.g. employment contract) or other remedy may be enforced or exercised against you because of the disclosure.

If the disclosure is a public interest disclosure, emergency disclosure or the disclosure has been made to ASIC, APRA or other approved Commonwealth authority, the information cannot be used against you in criminal or civil proceedings or in proceedings (other than proceedings in respect to false information). If your disclosure relates to our tax affairs, legally you are provided with similar protections for immunity. However, these protections do not grant immunity for any misconduct you may have engaged in that is revealed in your disclosure.

4.2 Confidentiality

Whistleblowers are protected by the legal requirement that their identity and information that may lead to their identification be kept confidential. This requirement is subject to some exceptions, when the:

- information is disclosed to ASIC, APRA or the AFP or another prescribed person or body;
- information is disclosed to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the Whistleblower protections under the Corporations Act; or
- Whistleblower consents to the disclosure.



Disclosures which breach confidentiality protections are an offence.

If you are the recipient of a Whistleblower complaint, you should think carefully before you disclose any information to others.

It is permissible to disclose information contained in a disclosure, with or without the Whistleblower's consent if:

- the information does not include the Whistleblower's identity;
- we have taken reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
- it is reasonably necessary to disclose the information to investigate the issues raised in the disclosure.

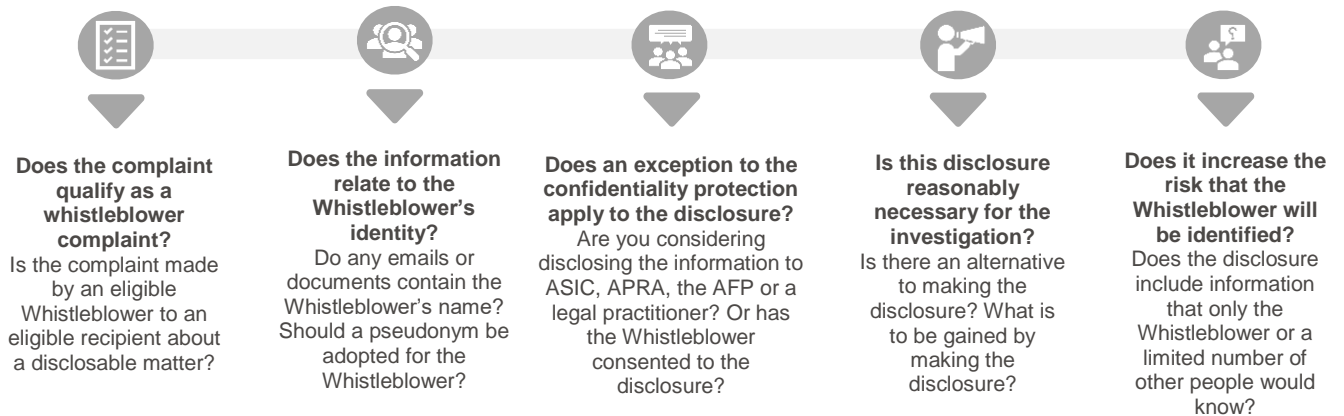
A Whistleblower may lodge a complaint with us, ASIC, APRA or ATO in the event of a breach of confidentiality.

We want to ensure that the identity of any Whistleblower is protected. To ensure that this happens, we will observe all of the following measures:

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- All paper and electronic documents and other materials relating to disclosures are stored securely.
- All information relating to a disclosure can only be accessed by those directly involved in managing and investigating the disclosure.
- Only a restricted number of people who are directly involved in handling and investigating a disclosure are made aware of a Whistleblower’s identity.
- Communications and documents relating to the investigation of a disclosure are not sent to an email address or to a printer that can be accessed by other staff.
- Each person who is involved in handling and investigating a disclosure is reminded that they should keep the identity of the Whistleblower and the disclosure confidential and that an unauthorised disclosure of a discloser’s identity may be a criminal offence.

If you receive a disclosure from a Whistleblower, you should use the following chart to assist you in deciding whether to disclose information and seek advice if required.



4.3 Deliberately false or misleading disclosures

If you make a malicious, deliberately false or vexatious allegations of a disclosable matter, you could be subject to disciplinary proceedings.

4.4 Allegations made about others

We will ensure that any individual who is mentioned in a Whistleblower’s disclosure (including where complaints or allegations are made about that individual in relation to a Whistleblower’s disclosure), will be treated fairly. Measures we will follow for fair treatment will include as appropriate on a case by case basis: confidentiality, an objective and fair investigation, letting the individual know about the investigation and access to support services such as counselling. A designated WSO may be assigned to any persons, as is appropriate in the circumstances as determined by the WPO. A CO employee may also receive additional support provided independently and confidentially by the EAP.

4.5 Protection from Detriment

The law protects Whistleblowers from victimisation and suffering any detriment because they made a disclosure. We will not tolerate conduct that causes detriment to someone who has or may have made a Whistleblower complaint. A Whistleblower may seek independent legal advice or contact ASIC, APRA or the ATO if they believe they have suffered detriment.

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A few examples of **causing detriment** are as follows:

- Dismissal of Whistleblower
- Injury
- Discrimination
- Harassment or intimidation
- Harm or injury, including psychological harm
- Damage to property
- Damage to reputation;
- Damage to business or financial position
- Alteration of Whistleblower's position or duties to his or her disadvantage
- Any other damage to a person
- Express or implied threat to cause detriment

However, the following types of conduct are not **detrimental conduct**:

- administrative action that is reasonable for the purpose of protecting a Whistleblower from detriment (e.g. moving a Whistleblower who has made a disclosure about their immediate work area to another office to prevent them from detriment);
or
- managing the Whistleblower's unsatisfactory work performance, if the action is in line with our performance management framework.

Examples of how we will protect you from detriment include:

- assessing the risk of detriment to you and taking action to protect you from risk of detriment (e.g. reassigning you to another role at the same level, making modifications to your workplace or the way you perform your work duties or reassigning staff involved in the disclosable matter);
- considering strategies to help you minimise and manage stress, time or performance impacts; or
- making support services available to you.



It is an offence to engage in conduct that causes detriment to, or threatens to cause detriment to, a person in circumstances where you believe or suspect that they have made a Whistleblower complaint.

4.6 Compensation and Other Remedies

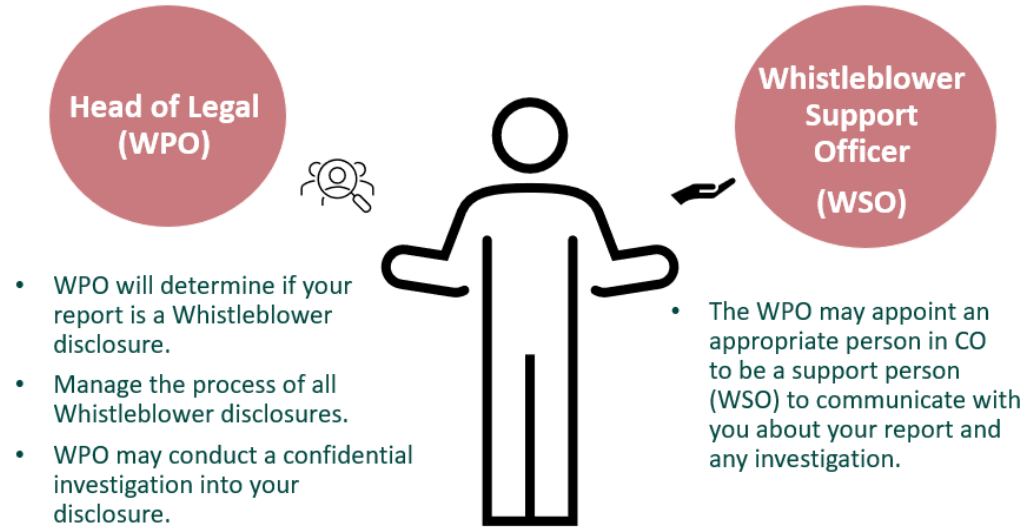
A Whistleblower can seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure and we failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct. If anyone engages in, or aids, abets, counsels, procures, induces, conspires or are in any way knowingly concerned in, or party to, detrimental conduct described in Section 4.3 above, then a court has the power to require that person and/or us to compensate the other person for loss, damage or injury suffered as a result of that conduct. The Court also has power to make any other orders as deemed appropriate.

4.7 COG Additional Support for Employees

A suitable Whistleblower Support Officer (**WSO**) may be appointed (at the discretion of the WPO) to any persons involved in a Whistleblower disclosure or subsequent investigation. A WSO is an independent of process. The role of a WSO is to ensure that a whistleblower, or other persons who may be subject to victimisation or retaliation because a Whistleblower disclosure has been made, or could be made, are protected from reprisal and victimisation, and is informed and supports those individuals. Any CO employee involved in a whistleblower disclosure may receive additional support provided independently and confidentially by the Employee Assistance Program (**EAP**), a free global support program. Information on the EAP can be found on Tomorrow.

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If you have made a Whistleblower disclosure



5 Investigating Whistleblower Disclosures

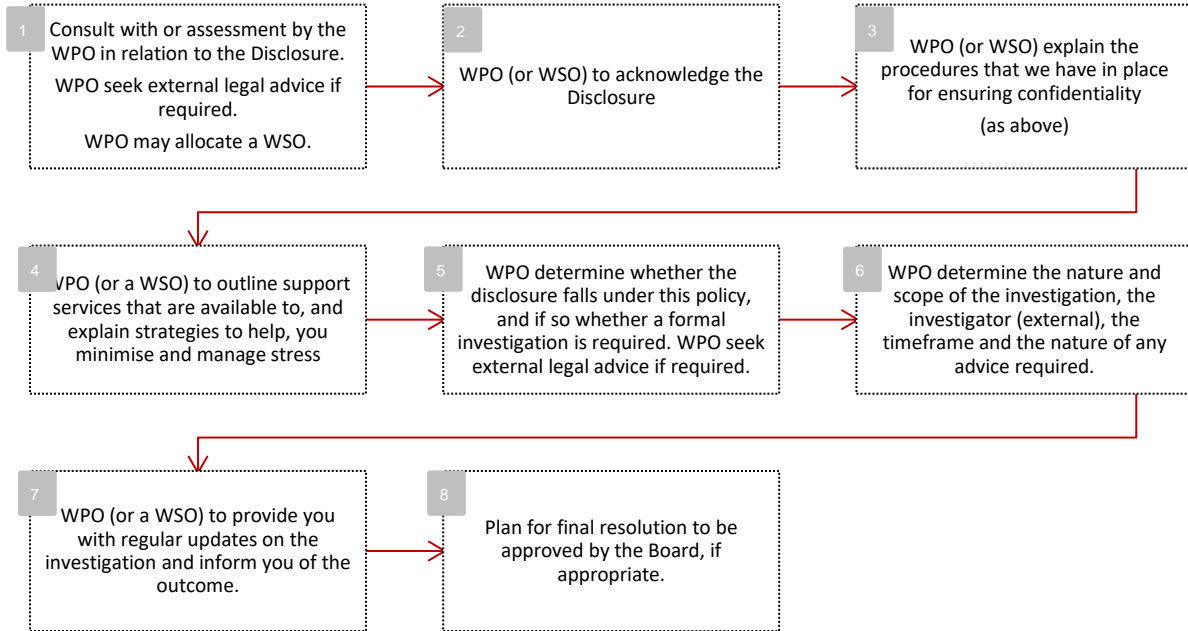
If you make a Whistleblower disclosure our WPO has the authority and discretion to conduct an investigation and manage the process. If you have made your disclosure anonymously to our independent global hotline or website, then the disclosure will be directed on a totally anonymous basis to the WPO. We may not be able to undertake an investigation if we are not able to contact the Whistleblower because, for example, they have made a report anonymously and have either refused to provide or have not provided a means of contacting them.



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5.1 Investigation Procedure

The following procedure will typically be followed:



6 OTHER INFORMATION: Training of Policy, Help & Information

We take all reasonable steps to ensure that our people, senior managers and team members are aware of, and understand this policy. We also provide training for Senior Managers and others (DDOs, WSOs, WPOs etc) who may receive Whistleblower reports and how to respond to them.

Remember the WPO is also a point of contact where CO employees can seek accurate and confidential advice or information (without making a disclosure) about:

- How the Whistleblower policy and processes work.
- What the Whistleblower policy covers, and the type of protections available for making a disclosure.
- How a disclosure might be handled by CO.
- This policy does not form part of any CO staff contract of employment. This policy cannot be amended without the approval from the Board. It will be reviewed periodically to ensure it remains effective, legally compliant, meets best practice standards and our needs.

This document is considered a broad, overarching policy that incorporates or overlaps our other policies, guidelines and SOPs. The policy operates in conjunction with the legal and regulatory requirements of the state, Province, Country and Region in which we operate. At all times, we expect you to comply with this policy, and Cotton On may reasonably withdraw, update or replace it from time to time. However, this policy does not form part of your employment agreement and is not intended to be contractually binding.

Policy Information:

Document Type & Region	Policy, Global
Approved Date	October 2024
Document Owner	Risk
Document Reviewers	Legal
Keywords	Whistleblower, Disclosure, Confidentiality, Protection