

WHISTLEBLOWER POLICY

A. Introduction and Purpose

Super Retail Group is committed to high standards of conduct in all business activities, and the development of a culture that promotes safe, lawful, and ethical behaviour.

This Policy supports the Code of Conduct by establishing a reporting and investigation mechanism for instances of suspected unethical, illegal, or undesirable conduct involving any Super Retail Group activities. This Policy details how Super Retail Group will protect and support Whistleblowers by:

- (a) fostering a culture that encourages Whistleblowers to raise concerns of unethical, illegal, or undesirable conduct;
- (b) informing Whistleblowers of the proper processes for raising such concerns (including the right to remain anonymous); and
- (c) providing safeguards for Whistleblowers to raise their concerns in an environment where they receive appropriate protection, free from the fear of reprisal or disadvantage.

B. Policy Application

This Policy applies to Super Retail Group Limited and its wholly owned subsidiary companies (collectively the “**Group**”).

This Policy applies to everyone who performs work for and on behalf of the Group, inclusive of all directors, team members (whether permanent, part time, fixed term or temporary), contractors, consultants, volunteers, work experience participants, and students on placements, collectively “**Team Members**”. This Policy also applies to certain people who may not be Team Members (for example, certain Whistleblowers) as detailed in the Policy Guidelines.

C. Policy Statement

The Group will:

- (a) encourage the reporting of any instances of suspected unethical, illegal, or undesirable conduct involving any of the Group’s activities;
- (b) maintain a reporting and investigation mechanism for the management of matters reported under this Policy;
- (c) maintain the confidentiality of matters reported under this Policy, unless having first obtained consent from the Whistleblower or as required by law; and
- (d) treat fairly and safeguard the workplace rights of anyone who makes a report under this Policy.

Team Members who become aware of actual, suspected, or potential cases of Reportable Conduct are expected to make a report under this Policy.

See Annexure A for details of policy application and implementation.

D. Policy Compliance

Failure to comply with this Policy may result in disciplinary action including, without limitation, a written or verbal warning and, in serious cases, termination of employment or contract with the Group. Breach of this Policy may also expose a person or entity to criminal and/or civil liability, and may result in imprisonment or imposition of a significant financial penalty.

E. Policy Amendment

The Board’s Audit and Risk Committee will review this Policy periodically. Any change (other than administrative matters) must be approved by the Board.

Approved by: Board of Directors Policy Owner: Group General Counsel and Company Secretary	Policy Manager: Group General Counsel and Company Secretary	Version V2.0
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ANNEXURE A POLICY GUIDELINES

1 WHAT IS A WHISTLEBLOWER?

For the purposes of this Policy, a “**Whistleblower**” is an individual who makes or attempts to make a report of Reportable Conduct and who is or has been:

- (a) an officer of the Group;
- (b) an employee of the Group;
- (c) an associate of the Group;
- (d) a supplier of goods or services to the Group or an employee of such a supplier;
- (e) a relative of an individual referred to in any of paragraphs (a) to (d) above; or
- (f) a dependant of an individual referred to in any of paragraphs (a) to (d) above, or of such an individual's spouse.

2 WHAT IS REPORTABLE CONDUCT?

2.1 “**Reportable Conduct**” means any conduct or state of affairs which:

- (a) is dishonest, corrupt, fraudulent, or which concerns bribery, falsification of company records, improper use of position or information, or any other activity in breach of the Group's Anti-Corrupt Practices Policy;
- (b) is illegal (including theft, violence or threatened violence, criminal damage to property or other breaches of law);
- (c) is a breach of the Group's policies, procedures, or Code of Conduct;
- (d) is potentially damaging to the Group, Team Members, a third party, or the environment, including abuses of authority or misuse of the Group's property or other resources;
- (e) may amount to discrimination, bullying, harassment, or victimisation;
- (f) is a danger to the health or safety of any person;
- (g) represents a danger to the public or the financial system, or
- (h) is a breach of any of the following particular laws:
 - (i) the *Corporations Act 2001*;
 - (ii) the *Australian Securities and Investments Commission Act 2001*;
 - (iii) the *Banking Act 1959*;
 - (iv) the *Financial Sector (Collection of Data) Act 2001*;
 - (v) the *Insurance Act 1973*;
 - (vi) the *Life Insurance Act 1995*;
 - (vii) the *National Consumer Credit Protection Act 2009*;
 - (viii) the *Superannuation Industry (Supervision) Act 1993 (SIS Act)*; or

- (ix) any other Commonwealth law that is punishable by imprisonment for 12 months or more,

and includes:

- (i) any other type of serious misconduct, such as concealment of any of the above; and
- (j) any other conduct that may cause financial or reputation loss to the Group, or which is otherwise detrimental to the Group's interests.

Please note that conduct or a state of affairs does not necessarily have to be a breach of any particular law to be "Reportable Conduct" under this Policy or the whistleblower laws. For example, a particular matter may represent a danger to the public but might not necessarily be a breach of any particular law; in that case, the conduct or state of affairs would still be Reportable Conduct due to the danger to the public.

2.2 Reportable Conduct does not include "**Personal Work-Related Grievances**". Personal Work-Related Grievances are grievances relating to the current or former employment of the Whistleblower that have personal implications for the Whistleblower, provided that such grievances:

- (a) do not have any significant implications for the Group; and
- (b) do not concern conduct or alleged conduct that:
 - (i) represents a danger to the public or to the financial system; or
 - (ii) is a breach of a law referred to in paragraph 2.1(h) above.

2.3 Subject to paragraph 2.2, a Personal Work-Related Grievance may include:

- (a) interpersonal conflicts between the Whistleblower and another Team Member;
- (b) decisions relating to the engagement, transfer, or promotion of the Whistleblower;
- (c) decisions relating to the terms of engagement of the Whistleblower; and
- (d) decisions to terminate or suspend employment or other disciplinary actions which may be taken (other than in contravention of this Policy).

2.4 As Personal Work-Related Grievances are not Reportable Conduct, they will not normally qualify for the protections under the whistleblower laws except in some circumstances, as follows:

- (a) the Personal Work-Related Grievance also includes other information that is Reportable Conduct;
- (b) there has been a breach of employment or other laws (punishable by imprisonment of 12 months or more), there is a danger to the public, or the report suggests misconduct which is wider than the Whistleblower's individual circumstances;
- (c) the Whistleblower suffers from or is threatened with detriment for making the report; or
- (d) the Whistleblower seeks legal advice about the operation of the whistleblower laws.

2.5 For Whistleblowers who are Team Members, any matters of Personal Work-Related Grievances should be addressed by following the procedures set out in the Workplace Resolution Policy. Team Members may seek independent legal advice regarding their Personal Work-Related Grievance if they feel it is appropriate in their circumstances.

3 HOW TO MAKE A REPORT

3.1 Grounds for making a report

A Whistleblower may report any issue or behaviour which they consider to be Reportable Conduct. The Whistleblower must act honestly and reasonably in making the report, with reasonable grounds to suspect that the Reportable Conduct has taken place and provided the Whistleblower has done so, they will still receive the protections under this Policy and the whistleblower laws if their report turns out to be incorrect.

3.2 Making a report to the Integrity Line

- (a) The Group has established the role of Integrity Officer to assist in the appropriate investigation, management, and resolution of potential Reportable Conduct. A Whistleblower should report any Reportable Conduct to the Group's Integrity Officer:
 - (i) by telephone or via our external online reporting service, as follows:
 - (A) For matters arising in Australia: see Appendix One
 - (B) For matters arising in New Zealand: see Appendix One
 - (C) For matter arising in China: +86 21 22206297
 - (ii) in writing, by post to:

The Integrity Officer (Confidential):
PO Box 344, Strathpine, Queensland, Australia 4500
- (b) If a Whistleblower feels that their concerns cannot be, or are, not adequately addressed by an Integrity Officer, the Whistleblower may contact the Chair of the Audit and Risk Committee in writing, by post or email to:

The Chair of the Audit and Risk Committee
Integrity Line (Confidential)
PO Box 344, Strathpine, Queensland, Australia 4500

Email: arc.integrityline@superretailgroup.com.

3.3 Who are the Integrity Officers

The Group's Integrity Officers are as follows:

- (a) the Group General Counsel and Company Secretary;
- (b) the General Counsel; and/or
- (c) any other person appointed by the Board or the Group General Counsel and Company Secretary.

3.4 Alternative ways to make a report

In order to facilitate the most appropriate management and investigation of a report by the Group, Whistleblowers are encouraged to make their report to an Integrity Officer in the manner set forth above. However, if a Whistleblower wishes to do so, they may make a report to:

- (a) any officer or senior manager of the Group;
- (b) any auditor (or member of an audit team) conducting an audit of the Group;
- (c) any actuary of the Group;
- (d) the Australian Securities & Investments Commission, Australian Prudential Regulation Authority, or other prescribed Commonwealth body; or
- (e) a legal practitioner for the purposes of obtaining legal advice about the whistleblower laws.

3.5 Public interest and emergency disclosures

- (a) A Whistleblower may report Reportable Conduct to a journalist or parliamentarian in circumstances of a “public interest disclosure” or an “emergency disclosure” and still qualify for protection under the whistleblower laws. As these types of report only apply in limited circumstances, it is important that a Whistleblower understand the applicable criteria and as such, it is strongly recommended that a Whistleblower obtains independent legal advice before making one of these reports.
- (b) A “public interest disclosure” is the disclosure of information to a journalist or parliamentarian, where:
 - (i) at least 90 days have passed since the Whistleblower made the disclosure to the Australian Securities & Investments Commission, Australian Prudential Regulation Authority, or other Commonwealth body prescribed by regulation;
 - (ii) the Whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
 - (iii) the Whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest;
 - (iv) before making the public interest disclosure, the Whistleblower has given written notice to the body in 3.5(b)(i) (i.e. the body to which the previous disclosure was made) that:
 - (A) includes sufficient information to identify the previous disclosure; and
 - (B) states that the discloser intends to make a public interest disclosure.
- (c) An “emergency disclosure” is the disclosure of information to a journalist or parliamentarian, where:
 - (i) the Whistleblower has previously made a disclosure of the information to the Australian Securities & Investments Commission, Australian Prudential Regulation Authority, or other prescribed Commonwealth body;
 - (ii) the Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
 - (iii) before making the emergency disclosure, the Whistleblower has given written notice to the body in 3.5(c)(i) (i.e. the body to which the previous disclosure was made) that:
 - (A) includes sufficient information to identify the previous disclosure; and
 - (B) states that the discloser intends to make an emergency disclosure; and
 - (iv) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

3.6 How to obtain more information

If a Whistleblower wants to obtain more information about this policy or about how a report or investigation will be handled, they may:

- (a) for Team Members, consult the additional materials on the Group’s intranet page;
- (b) for non-Team Members consult the additional materials on the Group’s website; or
- (c) contact the Group’s Integrity Officer via the Integrity Line as referred to above.

4 INVESTIGATION OF REPORTABLE CONDUCT

- 4.1 When a report (anonymous or otherwise) is received, the Integrity Officer will provide the details of the report to the relevant member of the Executive Leadership Team ("ELT"), and an appropriate case manager will then be appointed to conduct the investigation. Where the Whistleblower has provided their identity to the Integrity Officer, the Integrity Officer will not reveal those details without the Whistleblower's consent.
- 4.2 The relevant ELT member or the case manager will assess each report of Reportable Conduct and determine:
- (a) whether it qualifies for protection under the whistleblower laws and this Policy; and
 - (b) whether a formal in-depth investigation is required.
- 4.3 All matters reported under this Policy shall be investigated in an objective and fair manner. The timeframe for an investigation will be different for every matter and will depend on a number of factors, for example, the complexity, the scope of the matter, the number of people to be interviewed, whether expert advice is required etc. However, the Group will investigate each matter as soon as reasonably practicable after the matter has been reported.
- 4.4 The Group may, in appropriate circumstances, work with law enforcement agencies, external investigators, or other specialists.
- 4.5 The Whistleblower will be provided with regular feedback on the progress of the investigation (including upon receipt of a report) and the outcome of the investigation, where appropriate having regard to the fair treatment of persons who are the subject of the investigations. In some circumstances, it may not be appropriate to provide some or all of the details of the investigation to the Whistleblower. The frequency and timeframe of updates to the Whistleblower will vary depending on the particular nature of the report they have made. Where a Whistleblower has elected to remain anonymous, this may impact on how (or if) regular feedback is able to be provided. If a Whistleblower is concerned with the outcome of an investigation, they should contact the Integrity Officer or one of the other persons referred to in paragraph 3.4.
- 4.6 Any finding of misconduct arising from a report will be referred to the relevant ELT member, or delegate, to determine appropriate action. Any such findings shall also be provided to the Audit and Risk Committee.

5 PROTECTION OF WHISTLEBLOWERS

5.1 Protection from detrimental treatment

- (a) The Group is committed to ensuring that Whistleblowers who make a report in accordance with this Policy are treated fairly and do not suffer detrimental treatment as a result of having made the report, such as:
 - (i) dismissal or disciplinary action;
 - (ii) demotion;
 - (iii) any form of harassment or intimidation;
 - (iv) discrimination;
 - (v) current or future bias; and/or
 - (vi) other unfavourable treatment.
- (b) It should be noted that the Group may still need to take certain lawful actions regarding a Whistleblower and those actions are not detrimental treatment as referred to above. For example:

- (i) administrative action that is reasonable for the purpose of protecting a Whistleblower from detriment (e.g. moving a Whistleblower who has made a report about their immediate work area to another office to prevent them from detriment); and
 - (ii) managing a Whistleblower's unsatisfactory work performance, if the action is in line with the Group's performance management framework.
- (c) The Group may use various measures and mechanisms for protecting Whistleblowers from detriment and these will depend on the particular circumstances of the matter. For example, some measures and mechanisms may include:
 - (i) assessing the risk of detriment to the Whistleblower;
 - (ii) changing the location for performance of duties or reassignment of duties (of either the Whistleblower or other persons connected to the report made by the Whistleblower); and
 - (iii) appropriate training and guidance for management in the maintaining of confidentiality, management of conflict, maintaining of fairness, and other relevant matters;
- (d) If a Whistleblower suffers detrimental treatment or is concerned that they are at risk of detrimental treatment, they should advise an Integrity Officer immediately. The detrimental treatment of a Whistleblower is a breach of this Policy and the law. A Whistleblower may also seek independent legal advice or contact an applicable external regulator (such as the Australian Securities & Investments Commission, Australian Prudential Regulation Authority, or the Australian Tax Office) if they believe they have suffered detrimental treatment.
- (e) The Group is committed to supporting Whistleblowers throughout the reporting and investigation process. If a Whistleblower is experiencing any feelings of anxiety, stress, or depression in relation to the reporting or investigation of the Reportable Conduct, they are encouraged to contact an Integrity Officer. Whistleblowers may be eligible to seek support via the Group's Employee Assistance Program (EAP).

5.2 Protection of identity and confidentiality

- (a) A Whistleblower may remain anonymous if they wish and may refuse to answer any questions that they feel could reveal their identity. A Whistleblower who wishes to remain anonymous is encouraged to maintain an ongoing two-way communication with the Group, so that the Group can ask follow-up questions and provide feedback to the Whistleblower. A Whistleblower may also advise of any restrictions they wish to place on who is informed of their report. Whilst the Group will use its best efforts to investigate any report of Reportable Conduct, if a Whistleblower elects to remain anonymous, it may result in some limitations on the effectiveness of any such investigation. A Whistleblower who wishes to remain anonymous should be mindful that, in practice, it may be possible for their identity to be guessed in some circumstances, such as if:
 - (i) the Whistleblower has previously mentioned to other people that they are considering making a report;
 - (ii) the Whistleblower is one of a very small number of people with access to the information; or
 - (iii) the report relates to information that a Whistleblower has previously been told privately and in confidence.
- (b) The Group will treat a Whistleblower's identity and all information reported by a Whistleblower in a strictly confidential manner. This includes any ancillary information which could be used to identify the Whistleblower. Information reported by a Whistleblower will only be shared if:
 - (i) the Whistleblower consents;

- (ii) the Group is required by law to do so; or
 - (iii) the Group is permitted by law to do so and reasonably believes it is necessary to disclose the information to any regulator or enforcement agency.
- (c) It is illegal for a person to identify a Whistleblower or to disclose information that is likely to lead to the identification of a Whistleblower except as described in paragraph 5.2(b). If a Whistleblower is concerned that their anonymity (where the Whistleblower has elected to remain anonymous) or their confidentiality has not been maintained, they should contact the Integrity Officer via the Integrity Line at the details referred to in paragraph 3.2. Alternatively, the Whistleblower may contact an applicable external regulator, such as the Australian Securities & Investments Commission, Australian Prudential Regulation Authority, or the Australian Tax Office
- (d) The Group may use various measures and mechanisms to protect the anonymity (where the Whistleblower has elected to remain anonymous) and confidentiality of a Whistleblower. These will vary depending on the circumstances of the particular matter but may include the following:
 - (i) communications may be undertaken through anonymous telephone hotlines and anonymised email addresses;
 - (ii) the Whistleblower's details may be omitted or redacted from documentation;
 - (iii) the Group may assign a pseudonym to the Whistleblower, or the Whistleblower may request one;
 - (iv) use of gender neutral language;
 - (v) where possible, contacting the Whistleblower to help determine any aspects of material that could inadvertently identify them;
 - (vi) reports will be handled and investigated by appropriately trained persons who have been informed of their legal obligations regarding unauthorised disclosure of the Whistleblower's identity or other details of the matter;
 - (vii) secure storage of documents (paper and electronic) relating to the matter;
 - (viii) limitation of access to and use of information relating to a report; and
 - (ix) use of equipment and correspondence (such as printers or email addresses) that can only be accessed by appropriate persons.

5.3 Protection at law

- (a) A Whistleblower will qualify for protection under this Policy and the Whistleblower laws if the Whistleblower:
 - (i) reported the Reportable Conduct to the Integrity Officer (or other person or body referred to in paragraph 3.4);
 - (ii) reported the Reportable Conduct (or other conduct or state of affairs that may not be Reportable Conduct) to a legal practitioner to seek legal advice about the whistleblower laws; or
 - (iii) made an 'emergency disclosure' or 'public interest disclosure' as referred to in paragraph 3.5.
- (b) A report of conduct or a state of affairs which is not covered by "Reportable Conduct" as above, will not qualify for the protections under the whistleblower laws. However, such matters may still be protected under other laws, such as the *Fair Work Act 2009*.
- (c) A Whistleblower may be able to seek compensation or other remedies through the courts in certain circumstances if:

- (i) the Whistleblower suffers loss, damage or injury as a result of making a report; and
- (ii) the Group failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

The Group recommends that the Whistleblower obtain independent legal advice before seeking any compensation or other remedies.

- (d) A Whistleblower is protected from any of the following in relation to an appropriately made report of Reportable Conduct:
 - (i) civil liability (e.g. any legal action against the Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
 - (ii) criminal liability (e.g. attempted prosecution of the Whistleblower for unlawfully releasing information, or other use of the report against the Whistleblower in a prosecution (other than for making a false disclosure)); and
 - (iii) administrative liability (e.g. disciplinary action for making the report).

However the Whistleblower should note that the protections referred to in this paragraph 5.3(d) do not grant immunity for any misconduct that the Whistleblower has engaged in that is revealed in their report.

- (e) The protections outlined in paragraphs 5.1, 5.2 and 5.3(d) will apply to a Whistleblower whether they report Reportable Conduct to the Integrity Line or they make their report in an alternative way in accordance with paragraph 3.4 or paragraph 3.5.

6 FAIR TREATMENT OF PERSONS WHO ARE THE SUBJECT OF AN INVESTIGATION

- 6.1 The Group will be sensitive to the effect on, and reputation of, those persons who may be the subject of an allegation of Reportable Conduct under this Policy. The investigation will be carried out as confidentially as possible and those persons who are the subject of a report will, to the extent permitted by law, have a reasonable opportunity to raise any issues about the conduct of the investigation.
- 6.2 Deliberately false or fabricated reports are viewed as serious and not in accordance with the Group Values and may be regarded as a breach of the Group's Code of Conduct.

7 DUTY OF TEAM MEMBERS REGARDING REPORTABLE CONDUCT

Any Team Member who becomes aware of any potential Reportable Conduct or who suspects on reasonable grounds any Reportable Conduct, must make a report under this Policy or under the applicable Group policy.

8 POLICY ADMINISTRATION AND GROUP REPORTING PROCEDURES

- 8.1 The Group General Counsel and Company Secretary is responsible for the administration of the Policy, reviewing the effectiveness or reporting and investigation mechanisms.
- 8.2 This Policy will be made available to all relevant stakeholders via the Group's intranet and externally accessible website. The Group will communicate to and train employees and officers of the Group in the application of this Policy.
- 8.3 The Group General Counsel and Company Secretary will report the number and type of Whistleblower reports, maintaining the confidentiality of the matters raised, to the Audit and Risk Committee quarterly.
- 8.4 The Group General Counsel and Company Secretary will promptly notify material Reportable Conduct, maintaining the confidentiality of the matters raised, to the Chair of the Audit and Risk Committee.

9 RELATED DOCUMENTS

- 9.1 Code of Conduct;
- 9.2 Anti-Corrupt Practices Policy; and
- 9.3 Workplace Resolution Policy.

Appendix One

External Online Reporting Service

The Group uses and leverages the technologies of a 3rd party whistleblowing platform, Whispli, to protect your identity. The Whispli platform enables you to report wrongdoing anonymously, easily, and in a secure manner. It also utilises technologies that allow for two-way anonymous communication between you and the Group, and gives you full control on the disclosure of your identity.

You can access the Whispli platform by:

- visiting <https://superretailgroup.whispli.com/IntegrityLine>; or
- scanning the QR code:

