

# KMD Brands Limited

## Global Whistleblower Protection Policy

### 1.0 Introduction

KMD Brands is committed to promoting a culture of corporate compliance and ethical behaviour in accordance with its core values. This Global Whistleblower Protection Policy (**Policy**) recognises that the protection of whistleblowers is integral to fostering transparency, promoting integrity and detecting misconduct. The best way to fulfil this commitment is to create an environment where people who have concerns about improper conduct, unacceptable behaviour, or wrong-doing, feel safe to report it without fear of reprisal.

There are country-specific laws relating to the protection of whistleblowers in a number of countries where subsidiaries in the KMD Brands Group operate (“**Applicable Law**”). Schedule 1 sets out certain country-specific requirements. This Policy is subject to the requirements of the relevant Applicable Law to the extent of any inconsistency or additional obligation on KMD Brands Group entities located in that country, and the country specific requirements under the relevant Applicable Law will prevail.

### 2.0 Purpose of this Policy

The purpose of this Policy is to:

- reinforce KMD Brands’ commitment to identifying and responding to improper conduct, unacceptable behaviour and wrong-doing and fostering a culture of continuous improvement;
- encourage the reporting of suspected or actual improper conduct, unacceptable behaviour, or wrong doing;
- provide guidance on how to raise concerns and how those concerns will be investigated;
- reassure anyone who raises a concern that they will be protected and supported, and can do so without fear of retaliation; and
- describe the process that will be followed in relation to disclosures made under this Policy.

This Policy is very important to KMD Brands. The Policy helps KMD Brands identify and rectify problems and reflects KMD Brands’ commitment to seeking to ensure its compliance with legal and ethical obligations.

Please remember that the terms of your employment include an obligation to ensure that you act in accordance with the law and applicable KMD Brands policies at all times.

### 3.0 Who does this Policy apply to?

The individuals that this Policy applies to differ from country to country. Please refer to the applicable country specific details in Schedule 1 for information about who can make a disclosure which will qualify for protection under this Policy. If your country is not listed in Schedule 1, then you can make a disclosure under this policy if:

- permitted by Applicable Law; or



- if there is no Applicable Law, you are, or have been, a director, officer or employee of an entity within the KMD Brands Group.

#### 4.0 Policy on Whistleblowing

If you are an individual who is eligible to make a disclosure under this Policy, you will be protected as a “whistleblower” if you make a disclosure about a “Reportable Matter” through any of the channels referred to in clause 6.2 of this Policy. This means that you will be able to report on a confidential basis (unless you consent otherwise, or the law requires) and you will not suffer detriment in any way because you have made a disclosure in accordance with this Policy.

KMD Brands encourages the employees of all KMD Brands entities to promptly report any suspicious activity or wrongdoing as soon as they become aware of it so that it may be investigated. You are encouraged to raise any issues or suspicions of wrong-doing at the earliest possible stage.

#### 5.0 What is a “Reportable Matter”

##### 5.1 What conduct does this Policy apply to?

The conduct that this Policy applies to differs from country to country. Please refer to the applicable country specific details in Schedule 1 for details about the conduct that this Policy applies to. If your country is not listed in Schedule 1, then you can make a disclosure under this policy about a “Reportable Matter” if:

- permitted by Applicable Law; or
- if there is no Applicable Law, you believe on reasonable grounds that there is, or has been, improper conduct, unacceptable behaviour, or wrong-doing in or by a KMD Brands group company.

##### 5.2 What conduct does this Policy not apply to?

Disclosures about personal work-related grievances generally do not qualify for protection under this Policy. These matters should instead be referred to the Human Resources team and will be managed under separate mechanisms and policies, such as the Code of Conduct.

Examples of personal work-related grievances, which are not covered by this Policy are:

- interpersonal conflicts between the discloser and another employee;
- decisions that do not involve a breach of workplace laws;
- decisions about the engagement, transfer or promotion of the discloser;
- decisions about the terms and conditions of engagement of the discloser; or
- decisions to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

There may be additional provisions in the Applicable Law that apply to personal work-related grievances. Please refer to the country-specific details in Schedule 1 for more information.

#### 6.0 How to Report

##### 6.1 How do I make a disclosure under this Policy?

To make a disclosure under this Policy you need to contact any of the persons listed in paragraph 6.2 below. Information can be disclosed in person, by phone, in writing or by email.



## 6.2 Who do I make a disclosure to?

You can make a report under this Policy to any of the following:

- to an officer (e.g. Director or Company Secretary) or senior manager;
- to your Department Manager;
- to a Whistleblower Protection Officer (“WPO”):
  - Non-Executive Director Brent Scrimshaw. Contact: [bscrim@me.com](mailto:bscrim@me.com); or
  - Chief Human Resources Officer Linda Barlow. Contact: +61 3 5261 0061 or [Linda.Barlow@kmdbrands.com](mailto:Linda.Barlow@kmdbrands.com);
- to KMD Brands’ external and independent Whistleblower Hotline operated by StopLine (including anonymous reports). The contact details for StopLine are set out in Schedule 2.

Note: All reports to StopLine are reported on to a WPO.

You may be able to make a report under this Policy to additional people or organisations in your country. Schedule 1 sets out country specific details in relation to who a report can be made to.

## 6.3 Can I make my report anonymously?

Reports can be made anonymously (and you can remain anonymous over the course of the investigation and after the investigation is finalised). However, as it is more difficult and sometimes not possible to investigate concerns that are reported anonymously, you are encouraged to give your identity when reporting a concern. If the concern is not able to be effectively investigated without disclosure of your identity, the WPO will advise you about this and ask for your consent before the investigation can progress. If you do not consent then, unless your identity is permitted to be disclosed under Applicable Law, your report will remain anonymous, but the investigation may not be able to proceed.

Under Applicable Law, the person to whom you made your disclosure may be permitted to disclose your identity in limited circumstances.

If you report to StopLine and disclose your identity in the report, you can request that your name not be included in StopLine’s report and StopLine will then not reveal your identity without your permission.

If you make a disclosure about a wrongdoing you must at all times keep the information disclosed confidential between yourself and the person to whom you have disclosed the information.

## 7.0 How will my report be investigated?

### 7.1 Review of reports

All disclosures made under this Policy will be taken seriously by KMD Brands. Any matter reported to a person or entity who is not a WPO will be forwarded to a WPO for assessment. The WPO will then examine the alleged wrongdoing and determine whether a full investigation is warranted. The WPO will advise you of the outcome of their initial examination and their decision whether or not to fully investigate the matter reported.

### 7.2 Investigation process

If the WPO believes that a reported concern requires formal investigation, the information will be given to a senior manager within a KMD Brands or an external investigator as soon as practicably possible. The WPO may also appoint suitable persons to assist in the investigation of the reported matter. Investigation processes will vary depending on the nature of the conduct reported.

Subject to any request you may make around confidentiality of your identity and Applicable Law, the WPO will provide information to the persons appointed to investigate the reported conduct on a



confidential basis. The investigation will, if considered appropriate, conduct a thorough investigation to locate evidence that either substantiates or refutes the claims in your report.

The investigator will take all reasonable steps to ensure that the investigation is fair and unbiased, having regard to the nature of the matter disclosed and the circumstances, and in accordance with best practice. This means that:

- any person who may be affected by the investigation should have the opportunity to be made aware of the allegations and evidence against them and be able to respond to them;
- the investigator will obtain specialist, independent advice on matters outside the knowledge or expertise of the investigator;
- all employees are required to reasonably assist the investigator in carrying out the investigation;
- investigations will be carried out as fast as reasonably practicable and with a degree of confidentiality consistent with the seriousness of the allegations raised; and
- the investigator will keep detailed records of all interviews conducted and all records reviewed which affect the outcome of the investigation.

### 7.3 Investigation findings

At the end of the investigation, the investigator must submit a report to the WPO. The report will summarise the conduct of the investigation and the evidence collected. The report will draw conclusions about the extent of any improper conduct, and recommend actions to remedy any improper conduct to seek to ensure that it does not recur. Any recommendations may then be implemented by the WPO, or where appropriate, another person within KMD Brands. The WPO will inform the board of directors of KMD Brands Limited of any material incidents reported under this Policy.

As a general rule, you will be informed of the results of an investigation as soon as possible after the concern is resolved or acted upon. However, in some circumstances, privacy, confidentiality or other legal constraints may limit the feedback that can be provided.

## 8.0 How does this Policy protect me?

### 8.1 How will my identity be protected?

Subject to the Applicable Law, a person who receives a report under this Policy, will not disclose any particulars that would suggest or reveal your identity, without first obtaining your consent. Any person involved in receiving or reviewing your disclosure, or carrying out the investigation process, will keep all files relating to your disclosure report secure.

Any information that you have provided will be disclosed on a strictly confidential basis as is required for the investigation. Whistleblowers are assured that a release of information in breach of this Policy will be regarded as a serious matter and will be dealt with under KMD Brands' disciplinary procedures.

There may be some limited exceptions under the Applicable Law which permit the disclosure of information which may identify you as the person making a report. For example, the WPO may be permitted to disclose the complaint without your consent to a relevant regulatory body or the police. Please contact a WPO if you have any questions about these exceptions.

In practice, it is possible that someone may be able to guess your identity without there being a breach of confidentiality, if the nature of your report points to only a small number of individuals with access to the relevant information. If you have any concerns about this, please discuss this with a WPO.

### 8.2 Will I be subject to any detriment?

If you make a disclosure under this Policy, you will not be disadvantaged. Please refer to the applicable country specific details in Schedule 1 for information about this.



A person who makes a report under this Policy may request that KMD Brands, through a WPO:

- grant the person leave of absence during the investigation;
- relocate the person to a position of equivalent pay and seniority at a different location or in a different department; and
- provide independent professional counselling to the person for the distress caused by the matters which led to the report.

KMD Brands will give due consideration to the granting of such requests wherever it is reasonably practicable to do so.

#### **9.0 What are the consequences of making a false report?**

Anyone who knowingly or deliberately makes a false report under this Policy may be subject to disciplinary action, including dismissal (in the case of employees).

#### **10.0 Review of this Policy**

This Policy will be reviewed periodically, as required, to ensure that it is operating effectively and to consider whether any amendments are required. This policy may be amended from time to time.

#### **11.0 Publication and who to contact**

This Policy will be made available on applicable intranet pages.

Training on this Policy will be provided on a regular basis to relevant staff who may be entitled to make, or required to receive or investigate, a report under this Policy.

If you have any queries about this Policy, please contact KMD Brands' Whistleblower Protection Officers (contact details provided above).

Alternatively, you can use the StopLine (external) Whistleblower Hotline to make your inquiry (contact details set out in Schedule 2).

Please refer to the applicable country specific details in Schedule 1 for information about who you can contact if you require additional information.

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Effective Date: This Policy is effective from the date of signing and replaces all previous versions including brand-specific policies.

Approved by Michael Daly, KMD Brands CEO and Managing Director

Date: 28 September 2022



## Schedule 1

### AUSTRALIA

#### Part 1 – Applicable Law

Part 9.4AAA of the *Corporations Act 2001* (Cth).

#### Part 2 – Individuals covered by this Policy

An individual is covered by this Policy if they are or have been:

- an officer of a subsidiary of KMD Brands Limited that is an Australian company (“**KMD Brands AU Company**”);
- an employee of any KMD Brands AU Company;
- an individual who supplies services or goods to any KMD Brands AU Company (whether paid or unpaid);
- an employee of a person that supplies services or goods to any KMD Brands AU Company (whether paid or unpaid);
- an individual who is an associate of any KMD Brands AU Company;
- a relative of an individual referred to in one of the categories above;
- a dependent of an individual referred to in one of the categories above or of such an individual’s spouse.

#### Part 3 – Conduct this Policy applies to

This Policy applies to a disclosure of information if the discloser has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances, in relation to:

- any KMD Brands AU Company; or
- a related body corporate of any KMD Brands AU Company.

This includes the following types of wrongdoing:

- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements; and
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure.

Disclosures which this Policy does not apply to will not qualify for protection under this Policy or the Applicable Law. You can still qualify for protection under this Policy and the Applicable Law even if your disclosure turns out to be incorrect.

#### Part 4 – Conduct this Policy does not apply to

Personal work related grievances may still qualify for protection under this Policy. For example, if the personal work-related grievance also includes information that relates to misconduct or a



breach of employment laws punishable for a period of twelve months or more.

### **Part 5 – Who else can I report to?**

You can also make a report under this Policy to any senior manager of KMD Brands.

You may also be able to make a report which qualifies for protection under this Policy to a regulator or authority (such as ASIC, APRA, or another Commonwealth body prescribed by regulation) or any auditor. The protections of this Policy may also apply, in certain circumstances, to a public interest or emergency disclosure to a journalist or parliamentarian. You should seek legal advice before making a public interest or emergency disclosure to ensure the protections as a whistle-blower will be available to you. You will be protected if you make a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Applicable Law, or in accordance with any other relevant law, regulation or requirement.

### **Part 6 – Will I suffer any detriment?**

There are consequences under the Applicable Law for any person who causes detriment to any person who reports a concern under this Policy or the persons' colleagues or relatives. Detriment includes:

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between and employee and other employees of the same employer;
- any form of harassment or intimidation;
- damage to a person's property, reputation, business or financial position; or
- damage to any other person.

If you believe you have been, or are likely to be, disadvantaged or suffer detriment in any way because you have made a disclosure in accordance with this Policy, please contact a WPO for assistance. Anyone found to be causing (or threatening to cause) disadvantage or detriment to a whistleblower due to the making of a disclosure under this Policy may be subject to disciplinary action, including dismissal (in the case of employees). Anyone who reports a concern under this Policy but is later found to have been actively involved in the relevant matter will not have automatic immunity from disciplinary or criminal proceedings.

You will be protected from civil, criminal or administrative liability (including disciplinary action) in relation to your report, as long as you have not engaged in any misconduct that is revealed by your disclosure. You also can seek compensation and other remedies through the courts if you have suffered loss or injury because of the disclosure or KMD Brands failed to take reasonable precautions to prevent the detrimental conduct.

### **Part 7 – Additional Information**

If you require further information or guidance about the Applicable Law, you can contact:

AU Ombudsman

By phone: 1300 362 072

Online: [www.ombudsman.gov.au/contact](http://www.ombudsman.gov.au/contact)



## NEW ZEALAND

### Part 1 – Applicable Law

Protected Disclosure (Protection of Whistleblowers) Act 2022.

### Part 2 – Individuals covered by this Policy

An individual is covered by this Policy if they are (or were):

- an employee (whether permanent, part-time, fixed term or temporary) of KMD Brands Limited or a subsidiary of KMD Brands Limited that is a New Zealand company (each a “**KMD Brands NZ Company**”); or
- a secondee to a KMD Brands NZ Company;
- engaged or contracted under a contract for services to do work for a KMD Brands NZ Company;
- concerned in the management of a KMD Brands NZ Company; or
- a volunteer working for a KMD Brands NZ Company without reward or expectation of reward for that work.

### Part 3 – Conduct this Policy applies to

This Policy applies to a disclosure of information if the discloser:

- believes on reasonable grounds that there is, or has been, serious wrongdoing in or by the discloser’s organisation (which is the relevant KMD Brands NZ Company);
- discloses information about that in accordance with the Applicable Law; and
- does not disclose it in bad faith.

“Serious wrongdoing” includes any act, omission, or course of conduct in (or by) any KMD Brands NZ Company that is one or more of the following:

- an offence;
- a serious risk to public health, public safety, the health or safety of any individual or the environment;
- a serious risk to the maintenance of law, including the prevention, investigation and detection of offences, or the right to a fair trial; or
- an unlawful, a corrupt, or an irregular use of public funds or public resources.

### Part 4 – Conduct this Policy does not apply to

No additional provisions.

### Part 5 – Who else can I report to?

You can also make a protected disclosure to the head or a deputy head of the relevant KMD Brands NZ Company or an appropriate authority, for the purposes of the Protected Disclosure (Protection of Whistleblowers) Act 2022, at any time (regardless of whether you have also made the disclosure to your organisation (which is the relevant KMD Brands (NZ) Company) or to another appropriate authority.

You may also, in certain circumstances, be permitted to make a disclosure to certain other people (for example, a Minister in the New Zealand Government).





## Part 6 – Will I suffer any detriment?

You will be protected from any civil, criminal or disciplinary proceeding for making the disclosure. If you feel you have suffered retaliatory action because you have made a protected disclosure under this Policy, you may be able to take personal grievance proceedings under the Employment Relations Act. You may also have legal remedies under the Human Rights Act as you cannot be treated less favourably than others in the same or similar circumstances because you have made a protected disclosure under this Policy.

## Part 7 – Additional Information

If you require further information or guidance about the Applicable Law, you can contact:

NZ Ombudsman

PO Box 10152 Wellington 6143

Phone: 0800 802 602

Email: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz)

Web: [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz)



## Schedule 2

- Telephone:** New Zealand: 0800 42 50 08  
Australia: +61 1300 30 44 50  
United States: 1 855 292 2030  
United Kingdom: 0 808 234 4618  
Canada: +1 (506) 701 2104  
France: +33 484 45 38 47  
Brazil: +55 62 3142 0163  
Indonesia: +62 21 50996631  
Thailand: +66 1800 013 823  
Japan: +81 50 3198 9055
- Email:** [makeareport@stipline.com.au](mailto:makeareport@stipline.com.au)
- On-line:** <https://kmdbrands.stiplinereport.com>
- Mail:** KMD Brands c/o Stipline, PO Box 403, Diamond Creek, VIC 3089
- APP:** Smart phone APP (free download from the Apple iTunes store and Google Play)

