



Australia and New Zealand

Policy – Whistleblower Protection Policy

INTRODUCTION AND PURPOSE

Kmart is committed to the highest standards of conduct and ethical behaviour in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

This Policy is intended to encourage the reporting of any instances of suspected serious wrongdoing, unethical, illegal, fraudulent or undesirable conduct involving Kmart and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.

You may make a report under this Policy if you have reasonable grounds to suspect that a director, officer, manager, team member, contractor, supplier, tenderer or other person who has business dealings with Kmart has engaged in **Reportable Conduct**, as defined below.

This Policy is made available to team members on KIT.

POLICY APPLICATION

This Policy applies to all team members (including former team members) and officers of Kmart as well as suppliers and contractors.

COUNTRY APPLICATION

New Zealand

POLICY

What is Reportable Conduct?

“Reportable Conduct” is conduct that is:

- dishonest, fraudulent or corrupt, including bribery or other activity in breach of the Kmart’s Anti-bribery Policy Statement or Gifts and Entertainment Policy;
- illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of the law);
- unethical or in breach of Kmart’s policies, (such as dishonestly altering company records or data, adopting questionable accounting practices or willfully breaching Kmart’s Code of Conduct or other policies or procedures);
- potentially damaging to Kmart, a Kmart team member or a third party, such as unsafe work practices, environmental damage, health risks or substantial wasting of Kmart’s property or resources;
- amounts to an abuse of authority;
- may cause financial loss to Kmart or damage its reputation or be otherwise detrimental to Kmart’s interests;
- involves serious wrongdoing in Kmart or by Kmart, including any criminal offence or any act or omission or course of conduct that constitutes a serious risk to public health or safety or the environment;
- involves threats (expressly or impliedly) to take any retaliatory action against another person where such action is taken against that person because they have made or may make a disclosure that qualifies for protection under this Policy or because they provide voluntary supporting information; retaliatory action includes any victimisation, bullying, discrimination or harassment, whether against a Kmart employee or another person (retaliatory action is defined on page 3 of this Policy).

Who can I make a report to?

Kmart has the several channels for making a report if you become aware of any issue or behaviour which you consider to be Reportable Conduct:



Reports to Kmart

For the purposes of this Policy to ensure appropriate escalation and timely investigation, we request that reports be made to any one of our Protected Disclosure Officers listed below:

The Kmart Protected Disclosure Officers are:

Protected Disclosure Officer	E-mail	Phone
Chief People and Capability Officer Tristram Gray	Tristram.Gray-Whistleblower@kmart.com.au	00 + 61 + 03 + 9902 3099
Chief Financial Officer Aleksandra Spaseska	aleksandra.spaseska-Whistleblower@kmart.com.au	00 + 61 + 03 + 9902 2768
Director of Retail Australia and New Zealand John Gualtieri	John.Gualtieri-Whistleblower@kmart.com.au	00 + 61 + 03 + 9902 2865
Legal Counsel Cris D'Intini	Cris.Dintini-Whistleblower@kmart.com.au	00 + 61 + 03 + 9902 2436

You may make a report by writing to one of the Protected Disclosure Officers c/o 690 Springvale Road Mulgrave Vic 3170, Australia.

You may also make a report by contacting **Kmart's Let's Talk Hotline**:

Method	New Zealand
Telephone	0800 525 587
Mail	Attention: Kmart Let's Talk PO Box 912028 Victoria Street West Auckland 1142
Online	www.kmartletstalk.deloitte.com.au Username: Kmart Password: letstalk

Let's Talk is a confidential service provided by an external provider, Deloitte, who will raise the matter with a Protected Disclosure Officer, in accordance with the protocols regarding confidentiality set out in this Policy.

After receiving a report through the Kmart Let's Talk hotline the operator will provide the details of the report to an appropriate Protected Disclosure Officer at Kmart. Where a whistleblower provides their contact details, those contact details will not be provided to the Protected Disclosure Officer without the whistleblower's consent.

A report may be submitted anonymously if you do not wish to disclose your identity to the Protected Disclosure Officer or the Let's Talk Operator.

Investigations

It will usually be appropriate for the Protected Disclosure Officer to refer a report to a person that has experience in the field of the alleged Reportable Conduct (for example Asset Protection, People and Capability, Finance, Safety or Compliance) to conduct an investigation of the matter. The appropriate person may also be determined to be an external investigator. Your written consent to disclose your identity or information that may lead to your identity to the investigator/s will be sought by the Protected Disclosure Officer before this occurs. If consent is provided, the investigator will contact the whistleblower to discuss the investigation process.

Where a report is submitted anonymously (or consent to disclose the identity of the whistleblower to the investigator has not been given), an investigation and enquiries made by Kmart will be to the extent possible on the information provided. In these circumstances all reasonable steps will be taken to reduce the risk that the whistleblower can be identified from the information in the report.

Any investigation will occur as soon as practicable after a report has been made and feedback regarding the progress and the outcome of the matter will be provided to a whistleblower (subject to considerations of privacy for those against whom allegations have been made).

Investigations will be conducted in an objective, timely and fair manner and as is reasonable in the circumstances of the matter concerned.

Protection of whistleblowers

Kmart is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer retaliatory action as a result of making a report or because they may make a report.

Protections against retaliatory action

Retaliatory action includes dismissal, demotion, injury of a team member in their employment, alteration of a team member's position or duties to their disadvantage, harassment, intimidation, discrimination, disciplinary action, bias, threats, harm, injury to a person (including psychological harm), and/or damage to a person's property or reputation, or their business or financial position or any other damage to a person connected with making a report.

If you believe that you have been subjected to retaliatory action or are threatened with any retaliatory action, as a result of making, or intending to make a report under this Policy, you should inform a Protected Disclosure Officer or other officer **immediately** or make a separate report about the threatened or actual retaliatory action under one of the options for the making of reports under this Policy.

Kmart will not tolerate whistleblowers suffering threats of any retaliatory action or actual retaliatory action as a result of making a disclosure or report or because they may make a disclosure or report under this Policy and any such actions taken may result in disciplinary action up to and including termination of employment.

If any retaliatory action is found to have been suffered by a whistleblower, the Protected Disclosure Officer, or other officer must act to the extent possible to ensure that whistleblower receives fair treatment.

Protection of identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this Policy, Kmart will only share your identity (or information likely to reveal your identity) if:

- you consent in writing; or
- the person who has acquired knowledge of the protected report reasonably believes that the disclosure of identifying information is essential to the effective investigation of the allegations in the report or to prevent serious risk to public health or safety or the environment or is essential having regards to the principles of natural justice.

Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

If a report requires investigation and to do so a disclosure of information is reasonably necessary, and this disclosure could lead to your identity being revealed, all reasonable steps to reduce that risk will be taken by the person making the disclosure.



Protection of files and records

All files and records created from an investigation will be retained securely.

Unauthorized release of information to someone not involved in an investigation without your consent as a whistleblower will be a breach of this Policy. Disciplinary action, up to and including termination of employment may be taken under this Policy for any unauthorized release of information in breach of this Policy. A release of the outcome of an investigation to senior managers or directors may be necessary to facilitate appropriate action being taken following the outcome of an investigation. Such release will not include the identity of the whistleblower, or information likely to lead to the identity of the whistleblower unless consent has been provided.

Access to additional support

Any team member who makes a report or disclosure under this Policy is able to access Kmart's Employee Assistance Program (EAP). Converge is Kmart's confidential EAP provider and can be contacted on 0800 666 367 (NZ) Counselling assistance for up to 4 sessions is provided under self-referral. More information about this service is available on KIT. Any information a team member provides to Converge under EAP, including your identity, if provided, is not disclosed to Kmart.

Duties of team member whistleblowers in relation to reportable conduct

Kmart relies on team members to help the Kmart achieve its commitment to a culture of honest and ethical behaviour, corporate compliance and good corporate governance and it is therefore expected that a team member who becomes aware of known, suspected, or potential cases of Reportable Conduct will make a report under this Policy.

Reporting procedures

In addition to the existing compliance reporting programme obligations, Kmart and Protected Disclosure Officers (as appropriate) will report to the Kmart Board on whistleblower incident reports annually to enable Wesfarmers to address any issues at a Divisional and/or Group level. These reports will be made on a 'no names' basis and will not include information that could lead to the identity of a whistleblower, maintaining the confidentiality of matters raised under this Policy. In general, these reports will:

- provide a summary of Reportable Conduct incident reports made that relate to
- Kmart on a no names basis, their status and action being taken;
- identify any patterns of conduct, including for example, patterns within or across the division; and
- make recommendations, as appropriate, including in relation to allocation of resources or areas requiring further attention.

The Wesfarmers Audit Committee will receive a copy of the Kmart whistleblower report, and whistleblower reports from Protected Disclosure Officers (as appropriate). In addition, serious and/or material Reportable Conduct will be considered by the Protected Disclosure Officers for immediate referral to the Chairman of the Audit Committee.

Guidelines for managing whistleblower reports under the whistleblower laws

The Kmart Whistleblower Policy sets out a summary of Kmart's commitment to the protection of whistleblowers. This Policy applies to support and protect persons who become aware of, or suspect cases of Reportable Conduct.

1. A Protected Disclosure Officer or other who receives a whistleblower report should:
-



- a. Provide the whistleblower with a copy of this Policy and a copy of the Acknowledgment and Consent to Disclosure for Investigation and Reporting Purposes ("Consent") (on page 8 of this Policy).
 - b. If the whistleblower signs the Consent, refer the matter to one of the Authorised Persons referred to in the Consent for the matter to be investigated.
 - c. If the whistleblower is unwilling to sign the consent or the report is anonymous, you may disclose the substance of the report to an appointed investigator, provided that **any identifying information** about the whistleblower is **removed or redacted**, so that the report as referred to does not disclose the identity of the whistleblower or information that is likely to lead to the identification of the whistleblower (except where reasonably necessary for the purposes of investigating the matter and provided that all reasonable steps have been taken to reduce the risk that the whistleblower will be identified).
2. Attached is a form of consent (Appendix A) to enable reports to be disclosed to an Authorised Person for proper investigation.
 3. Whistleblower laws protect a whistleblowers' confidentiality and against retaliatory action towards them for making a report. It is therefore critical that such reports are treated with the upmost confidentiality and addressed according to this guideline.

RELATED RESOURCES, TOOLS AND LINKS	None		
SECURITY CLASSIFICATION	Medium – Low Business (MBLI)		
POLICY OWNER	Head of Employee Relations		
VERSION	2.0	IMPLEMENTATION DATE	15 July 2020
LAST AMENDED	October 2020	PROPOSED REVIEW DATE	1 July 2022
APPROVED BY	Tristram Gray		



Appendix A

Kmart Whistleblower Policy

Acknowledgement and Consent to Disclosure for Investigation and Reporting Purposes

CONFIDENTIAL

1. I have made a disclosure of information to the following person:

.....
Name Title

2. I have reasonable grounds to suspect that the information concerns Reportable Conduct. I make this report in good faith and reasonably believe the report to be true or likely to be true

3. I have received a copy of the **Kmart Whistleblower Policy**. I understand that information about my report that is unlikely to reveal my identity can be disclosed without my consent.

4. I understand that if my report is captured under whistleblower protections set out in whistleblower laws, my identity and information that is likely to lead to my identity cannot be disclosed unless authorized by law in the following circumstances:

- a. my consent has been given; or
- b. the person who has acquired knowledge of the protected report reasonably believes that the disclosure of identifying information is essential to the effective investigation of the allegations in the report or to prevent serious risk to public health or safety or the environment or is essential having regards to the principles of natural justice.

5. I hereby give my consent to the disclosure of this information, under conditions of confidentiality, and for the purpose of investigation and reporting as set out in this Policy to the following persons:

.....

.....
Name of reporting person [print]

.....
Signature of reporting person

.....
Date

