



PZ Cussons plc

Whistleblowing Policy

# Whistleblowing Policy

## 1 Purpose

- 1.1 This Whistleblowing Policy (the “**Policy**”) establishes the guidelines for reporting any actual or suspected abuse or non-compliance with any of the policies, procedures, values or business principles of PZ Cussons plc and any of its subsidiaries or affiliates (the “**Group**”), any other misconduct or improper state of affairs or circumstances in relation to the Group, or breach of any other law or regulation (“**Suspected Misconduct**”). This Policy should be read in conjunction with our Group Code of Ethical Conduct (“**COEC**”) and related policies.

## 2 Our commitment

- 2.1 PZ Cussons is committed to maintaining high standards of compliance and ethical business conduct. Our values and business principles are fundamental to our ability to succeed and serve our customers. A key part of that is for all of our Employees to conduct their business with integrity, both within the limits of our internal policies and procedures, but also within the limit and spirit of all applicable laws and regulations.
- 2.2 We act with openness, integrity and trust, ask for help, admit to our mistakes and put things right. To do that we need the support of our Employees which is why this Policy is so important. Each of our Employees is responsible for speaking up if they witness or become aware of any Suspected Misconduct.
- 2.3 You can trust that any disclosure will not only be treated confidentially and sensitively, but will be evaluated, and where appropriate investigated, thoroughly. We will not tolerate any kind of reprisal against someone for making a good faith disclosure of Suspected Misconduct.

## 3 Who does the Policy apply to?

- 3.1 The Board of PZ Cussons plc and the Executive Leadership Team have committed themselves to this Policy and its implementation throughout the Group.
- 3.2 This Policy applies to all members of the Group’s workforce, in every jurisdiction, including all full-time, part-time, temporary, seasonal or other employees (including work experience and trainees), as well as all contractors, consultants, officers, directors, representatives, agents, suppliers (whether paid or unpaid, including employees of suppliers) and associates (“**Employees**”) and relatives, dependants or spouses of Employees (or dependants of an Employee’s spouse).
- 3.3 The Group will review this Policy annually and, as part of an annual code of ethical conduct certification process, you may be required to confirm you have understood and complied with this Policy. Training on this Policy will be made available by the Group and if you have any questions regarding this Policy, you should consult with the General Counsel.

## **4 What is Whistleblowing?**

4.1 Whistleblowing is the disclosure of any Suspected Misconduct. You do not have to be sure of an allegation, a reasonable suspicion is enough.

4.2 Examples of Suspected Misconduct include:

- (a) Breach of any Group policy or procedure;
- (b) Breach of any legal requirement – such as a law or regulation;
- (c) Behaviour that puts the health and safety of any other individual (including customers and other Employees) at risk;
- (d) Conduct that makes you feel uncomfortable or harassed in the workplace;
- (e) Discriminatory behaviour;
- (f) Dishonest behaviour; and
- (g) Conduct that represents a danger to the public or the financial system.

These are just examples and this list is not exhaustive.

4.3 You can make a disclosure of Suspected Misconduct on your own behalf or on behalf of another – for example if you are aware of mistreatment of a colleague or if you have heard about, but not witnessed, breaches of policy.

4.4 A whistleblower is anyone who makes a disclosure about Suspected Misconduct regardless of whether the disclosure is made to the confidential hotline, a line manager, director, senior manager, Legal, Governance and Compliance team member or a member of the Executive Leadership Team.

## **5 How do I make a disclosure?**

5.1 PZ Cussons encourages all Employees who are making a disclosure of Suspected Misconduct to do so in their own name. This makes it far easier for us to investigate the disclosure more effectively and to make sure that your rights and interests as a whistleblower are protected. If you are comfortable talking to a senior manager or a member of the Legal, Governance and Compliance team then that should be the first person you go to. They will be able to escalate your disclosure through the appropriate internal channels.

5.2 If you do not feel comfortable discussing the disclosure or the Suspected Misconduct involves, a senior manager, you can discuss it directly with a member of the Legal, Governance and Compliance team or with the General Counsel. Contact information for these individuals can be found on the Group intranet.

5.3 If you would rather make your complaint anonymously, please use the confidential whistleblowing service provided by Navex Global [www.pzcussons.ethicspoint.com](http://www.pzcussons.ethicspoint.com).

5.4 When making your disclosure of Suspected Misconduct it is vital that you provide us with as much information as possible to give us the opportunity to evaluate and

investigate your concerns. In addition, providing us with relevant documents is particularly useful.

- 5.5 Ideally, when making a disclosure, you should make it clear it is under this Policy; that will ensure that the person you are reporting to knows to follow this Policy from the outset.

## **6 How will I be protected?**

- 6.1 PZ Cussons adheres to all legislation that offers specific protection to whistleblowers in certain situations, for example when making disclosures about matters in the public interest. The law provides protection from dismissal and victimisation to individuals making those types of disclosures. This Policy extends that protection to Employees making disclosures of any Suspected Misconduct, not just those protected by the law.
- 6.2 Put simply, PZ Cussons will not tolerate any reprisals against any Employee for making a good faith allegation of Suspected Misconduct, even if it is later determined that there was, in fact, no misconduct.
- 6.3 The allegation must be made with good faith of course. As much as PZ Cussons will protect those who make good faith disclosures, it will also treat seriously anyone who makes bad faith or malicious allegations against others.
- 6.4 PZ Cussons is committed to supporting anyone who makes a disclosure of Suspected Misconduct throughout the process. We know it can be a stressful time and we are committed to ensuring there is support where needed. We therefore make the following commitments to all Employees who make a disclosure of Suspected Misconduct:
- (a) You will be treated sensitively;
  - (b) Your confidentiality will be respected and we will make every reasonable effort not to reveal your identity unless permitted by law, if that is your preference;
  - (c) You will be supported by senior management; and
  - (d) You will receive reasonable updates of the investigatory process.

## **7 What will PZ Cussons do?**

- 7.1 If you make the disclosure of Suspected Misconduct directly, we will take as much information from you as possible.
- 7.2 We will consider who in the PZ Cussons organisation is best placed to deal with the allegation and any further investigation which is required in accordance with the Group's policies and procedures in force from time to time.
- 7.3 Your role in any potential investigation will depend on the specific circumstances and will vary from case to case. However, you will be told who you should contact if you have any concerns that your disclosure is not being treated properly.
- 7.4 You will be given appropriate updates about the steps taken to examine the disclosure, although it may not be possible to provide you with information of every step taken. This is to respect the confidentiality of all parties concerned.
- 7.5 If you make your disclosure anonymously, it will not be possible to provide you with

updates or confirmation of next steps. Where a disclosure is made anonymously, PZ Cussons will not try to discover who made that disclosure.

## **8 What do I do if I receive a whistleblowing report from a colleague**

- 8.1 If an Employee, whether in your direct management line or otherwise, approaches you to make a whistleblowing report, you must:
- (a) Ask the individual if they wish to remain anonymous in their report, and if they do, you should encourage them to use the confidential hotline service in order to protect their identity;
  - (b) If they do not wish to remain anonymous, you should take their report with as much detail as can be provided; and
  - (c) After receiving the report, you must contact a member of the Legal, Governance and Compliance team, the General Counsel or the Head of Internal Audit with the details of the report and ask that they log the report in the case management system.
- 8.2 You should not conduct any investigation or respond to the whistleblowing report before the case is logged in the case management system and you receive advice on the appropriate conduct of any investigation from the General Counsel.

## **9 External disclosure**

- 9.1 This Policy is intended to assist with the internal disclosure of Suspected Misconduct. We hope that our robust internal systems will give our Employees the confidence to make any disclosure of Suspected Misconduct internally. However, if, for whatever reason, you find it necessary to report your concerns to an external body, this should be to a professional, regulatory or government body.

## **10 Example Questions**

- 10.1 Q: I'm not sure if my allegation is true, should I still report it?

A: Yes! You should report any suspicion you have in good faith. You will be supported and your disclosure will be evaluated and potentially investigated before any further steps are taken.

- 10.2 Q: I have witnessed my line manager paying a bribe. I know I should report it but I am worried it will affect my promotion. Can I wait a while to make a disclosure?

A: No. You should make your disclosure straight away. Obviously in this situation you will want to make your disclosure to the Legal, Governance and Compliance team or make the disclosure anonymously. You will not be discriminated against or prejudiced in your work by having made a disclosure.

- 10.3 Q: Someone has made a false allegation about me, what do I do?

A: Every disclosure is taken seriously and will be evaluated. If you are the subject of a credible disclosure you will be given the opportunity to respond to the allegation that has been made and, if possible, provide any evidence in support of your position. However, any reprisals against someone who has made an allegation will not be tolerated and may result in separate disciplinary action.

## 11 Legal Protections

- 11.1 We respect and will comply with any local laws that apply to you. For further information about Australian protections and requirements in relation to whistleblowing, please read the **Australian Supplementary to this Whistleblower Policy** (set out below).

## 12 Navex Global Telephone Numbers

- 12.1 You can access the confidential whistleblowing service in any language via a free local telephone number. Details below:

<b>Country</b>	<b>Telephone Number</b>
Australia	1800 569 113
China	400 120 4728
Ghana*	844 249 7306
Greece	800 848 1539
India	000 800 0502 212
Indonesia	007 803 321 2304
Kenya	0800 221 366
Malaysia	1 800 80 7067
New Zealand	0800 854 774
Nigeria	07080601511
Poland	800 000 141
Singapore	800 492 2400
Thailand	1 800 012 649
United Kingdom & Northern Ireland	0800 086 9907
United States	844 249 7306

\* Ghana – dial in-country access code 0 2424 26 004 before entering the hotline number.

# Whistleblower Policy – Australian Supplementary

## 1 Purpose

- 1.1 This Whistleblower Policy – Australian Supplementary provides guidance on how you can safely, confidentially and without fear of retaliation, report concerns relating to our business or our people. In this Policy, 'PZ Cussons' refers to PZ Cussons (Holdings) Pty Ltd, PZ Cussons Beauty Australia (Holdings) Pty Ltd and each of their Australian related bodies corporate in Australia.
- 1.2 This supplements the PZ Cussons plc Whistleblowing Policy (**Group Policy**) by providing additional information required under Australian law and describing protections available under Australian law. Where the Group Policy sets out additional benefits, you will be entitled to those benefits as well.
- 1.3 In this document, references to 'Australian law' are references to the *Corporations Act 2001* (Cth) and the *Taxation Administration Act 1953* (Cth) (as applicable).

## 2 Who is covered by the Whistleblower Policy – Australian Supplementary?

- 2.1 The Whistleblower Policy – Australian Supplementary applies to you (and you are an eligible whistleblower) if you are:
  - (a) an officer or employee of PZ Cussons (including employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors)
  - (b) an individual who supplies services or goods to PZ Cussons (whether paid or unpaid) (e.g. contractors, consultants, service providers and business partners) or an employee of a supplier (whether paid or unpaid)
  - (c) an associate of PZ Cussons
  - (d) a relative, dependant or spouse of an any of the above individuals (e.g. relatives, dependants or spouse of employees, contractors, consultants, service providers, suppliers and business partners) or the dependant of such an individual's spouse

You are also an eligible whistleblower if you previously held any of the above positions.

## 3 Protected disclosures

- 3.1 To obtain whistleblower protection under Australian law you must meet all the following criteria:
  - (a) you are an eligible whistleblower (see section 2)
  - (b) you have reasonable grounds to suspect that that the information concerns or indicates misconduct or an improper state of affairs or circumstances (**Improper Conduct**) in relation to PZ Cussons or a related body corporate of PZ Cussons (see section 4)
  - (c) you make your disclosure to an eligible recipient or another person authorised (as set out at section 5)
- 3.2 Having 'reasonable grounds to suspect' Improper Conduct means you should have an objective basis for your suspicion.
- 3.3 In special circumstances disclosures to a journalist or member of Parliament may also

be protected (see section 4 below for further information).

- 3.4 Provided you have reasonable grounds to suspect your report to be true, you will be protected even if your disclosure turns out to be incorrect. However making a report you know is false or misleading is a serious matter and may result in disciplinary action.
- 3.5 Disclosures that relate solely to personal work-related grievances are not protected disclosures under Australian whistleblower laws and do fall within scope of this Policy. Personal work-related grievances are those that relate to your employment and have implications for you personally but **do not**:
- (a) have any other significant implications for PZ Cussons or another entity.
  - (b) relate to any conduct or alleged conduct about a disclosable matter.

Examples of personal work-related grievances include interpersonal conflicts, decisions relating to your employment, transfer or promotion, decisions relating to the terms and conditions of your employment, or a decision relating to you being suspended, terminated or disciplined.

Any personal work-related grievances should be addressed in accordance with the relevant HR policy.

A personal work-related grievance may still qualify for protection if:

- (a) it includes information about Improper Conduct (a mixed report);
- (b) you suffer from or are threatened with detriment for making a disclosure; or
- (c) you seek legal advice or legal representation about the operation of the whistleblower protections under Australian law.

## 4 Improper Conduct

- 4.1 Examples of Improper Conduct includes, in relation to PZ Cussons or a related body corporate of PZ Cussons:
- (a) illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, criminal damage against property, breach of law and regulations applicable to PZ Cussons operations and entities;<sup>1</sup>
  - (b) fraud, money laundering or misappropriation of funds;
  - (c) offering or accepting a bribe;
  - (d) financial irregularities;
  - (e) misconduct or improper state of affairs or circumstances in relation to the tax affairs of PZ Cussons;
  - (f) failure to comply with, or breach of, legal or regulatory requirements;
  - (g) dishonest, unethical or undesirable conduct;
  - (h) breach of any PZ Cussons policy or procedure;
  - (i) conduct that represents a danger to the public or financial system;
  - (j) 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;

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<sup>1</sup> Including conduct of any officer or employee of PZ Cussons or a related body corporate of PZ Cussons that constitutes:

- an offence against, or contravention of, the *Corporations Act 2001* (Cth), *Australian Securities and Investment Commission Act 2001* (Cth), *Banking Act 1959* (Cth), *Financial Sector (Collection of Data) Act 2001* (Cth), *Insurance Act 1973* (Cth), *Life Insurance Act 1995* (Cth), *National Consumer Credit Protection Act 2009* (Cth), *Superannuation Industry (Supervision) Act 1993* (Cth) or any instrument made under any aforementioned Act; or
- an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more.



- (k) behaviour that puts the health and safety of any other individual (including customers and other employees) at risk;
- (l) conduct that makes you feel uncomfortable or harassed in the workplace;
- (m) discriminatory behaviour; and
- (n) any other conduct prescribed by regulation for the purposes of whistleblower protections.

- 4.2 Improper Conduct does not necessarily need to involve a contravention of a particular law.
- 4.3 Disclosures that are not about Improper Conduct do not qualify for protection under Australian laws. We encourage you to make a disclosure even if you are unsure if it concerns Improper Conduct. PZ Cussons will treat all disclosures under its whistleblower policy in the same way, regardless of whether it strictly qualifies for protection under Australian laws.

## 5 Who can receive a disclosure?

- 5.1 To obtain whistleblower protection under Australian laws, you must make your disclosure to an eligible recipient, as set out below. While we encourage you to make your disclosure to a PZ Cussons Designated Whistleblowing Officer, you can qualify for protection regardless of which of the channels listed below you choose to report through, internal or external.
- 5.2 If you would like more information about how to make a protected disclosure or the whistleblower protections before making a disclosure, you can contact a PZ Cussons Designated Whistleblowing Officer (details below) or an independent legal advisor.

### *Disclosure within PZ Cussons*

- 5.3 We encourage you to make your disclosure to our Designated Whistleblowing Officers, who have relevant experience with such matters:

<p><b>Tra Hoang</b> Legal Manager <a href="mailto:tra.hoang@pzcussons.com">tra.hoang@pzcussons.com</a> 0404 891 994</p>	<p><b>Emma Hodgson</b> HR Business Partner <a href="mailto:Emma.Hodgson@pzcussons.com">Emma.Hodgson@pzcussons.com</a> 0424 937 289</p>
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- 5.4 You can also make a disclosure to any of the following persons:
- (a) a member of the Australian Leadership Team
  - (b) an officer or senior manager of PZ Cussons or a related body corporate
  - (c) an internal or external auditor (or member of an audit team conducting an audit) or actuary of PZ Cussons or a related body corporate
  - (d) a lawyer, for the purposes of taking advice about whistleblower protections
  - (e) for disclosures in relation to PZ Cussons' tax affairs, a registered tax agent or BAS agent who provides tax agent services (within the meaning of the *Tax Agent Services Act 2009*) or any other employee or officer of PZ Cussons who has functions or duties that relate to PZ Cussons' tax affairs.
- 5.5 You should be mindful that disclosures made to your immediate line leader may not be protected by Australian whistleblower laws unless your line leader is an eligible recipient.

### *Anonymous disclosure*

- 5.6 If you would rather make your disclosure anonymously, please use the confidential whistleblowing service provided by Navex Global at [www.pzcussons.ethicspoint.com](http://www.pzcussons.ethicspoint.com) or by calling **1800 569 113**. However please note it may be more difficult for us to investigate an anonymous disclosure and provide you with the same level of practical support if we do not know your identity.
- 5.7 Anonymous disclosures can still be protected under Australian laws, and you can choose to remain anonymous while making a disclosure, over the course of the investigation and after

the investigation is finalised. If you make a report anonymously we encourage you to maintain ongoing communication with us using your preferred anonymous reporting channel. PZ Cussons will protect your continued anonymity by assigning pseudonyms as appropriate.

#### *External disclosure*

- 5.8 While it is our preference for disclosures to be made internally – to give us the opportunity to investigate and address any issues – you may choose to report Improper Conduct to ASIC, APRA or another Commonwealth authority prescribed by the regulations. You may also report in relation to PZ Cussons' tax affairs to the Tax Commissioner if you consider that the information may assist the Commissioner to perform his/her functions under a taxation law in relation to PZ Cussons or an associate of PZ Cussons. Reports made to these external agencies can also qualify for protection.
- 5.9 Whistleblower protections are also available under Australian law if you make a public interest or emergency disclosure to a journalist or a parliamentarian. Please contact the Legal Manager if you would like more information about public interest or emergency disclosures as specific legislative requirements apply, including that a disclosure must have previously been made to ASIC, APRA or a prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous disclosure. It is important for you to understand the criteria for making a public interest or emergency disclosure.

## **6 Handling and investigating a disclosure**

- 6.1 If you make the disclosure directly, we will take as much information from you as possible.
- 6.2 We will consider whether your disclosure qualifies for protection, who in the PZ Cussons organisation is best placed to deal with the allegation and any further investigation which is required in accordance with PZ Cussons policies and procedures in force from time to time. Any investigation will be conducted in a timely manner, but the timeframe and process may vary depending on the nature of the disclosure. PZ Cussons will ensure the confidentiality of its disclosure handling and investigation process.
- 6.3 Your role in any potential investigation will depend on the specific circumstances and will vary from case to case. However, you will be told who you should contact if you have any concerns that your disclosure is not being treated appropriately.
- 6.4 You will be given appropriate updates about the steps taken to examine the disclosure and approximate timing of these steps, although it may not be possible to provide you with information of every step taken. This is to respect the confidentiality of all parties concerned.
- 6.5 If you make your disclosure anonymously, it may not be possible to provide you with updates or confirmation of next steps.
- 6.6 At the end of any investigation, the investigating officer will submit a report to the Legal Manager and the Managing Director, while preserving confidentiality.
- 6.7 If Improper Conduct is substantiated, appropriate disciplinary action may be taken. This may include terminating or suspending the employment of the persons involved in the Improper Conduct. PZ Cussons may also refer the matter to the relevant enforcement authority.

## **7 Protection of whistleblowers**

- 7.1 PZ Cussons 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 detriment. Confidentiality protections and protection from detriment are available to eligible whistleblowers under the law, and it is an offence to breach these confidentiality protections

or to cause an eligible whistleblower detriment.

7.2 **Protection of your identity and confidentiality** – If you have made a disclosure that qualifies for protection, it is illegal for PZ Cussons or any other person to identify you or to disclose information that is likely to lead to your identification, outside the exceptions listed below.

7.3 We will only share your identity if:

- (a) you have consented
- (b) the disclosure is reported to ASIC, APRA, the Australian Federal Police or the Tax Commissioner (in relation to tax matters)
- (c) the disclosure is disclosed to a lawyer for the purposes of obtaining legal advice or legal representation about the whistleblower provisions
- (d) the disclosure is disclosed to a person or body prescribed by the regulations.

We may also disclose information that may lead to your identification if it does not include your identity and it is reasonably necessary for the purpose of investigating the disclosure. We will take all reasonable steps to reduce the risk that you will be identified from the information.

7.4 **Protection against detrimental conduct** – We will not tolerate any detrimental conduct against those who make a protected disclosure. We will consider disciplinary action, which may include termination of employment, where an employee has caused detriment to another person because they have, or intend to, make a disclosure under our Whistleblower Policy.

7.5 Examples of detrimental conduct include:

- (a) dismissal
- (b) injury of an employee in his or her employment;
- (c) alteration of an employee's position or duties to his or her disadvantage
- (d) discrimination between an employee and other employees
- (e) harassment or intimidation of a person
- (f) harm or injury to a person, including psychological harm
- (g) damage to a person's property
- (h) damage to a person's reputation
- (i) damage to a person's business or financial position
- (j) any other damage to a person.

7.6 Detrimental conduct **does not** include:

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

7.7 It is illegal for any person to engage in conduct that causes detriment to you (or another person) in relation to a protected disclosure if the reason or part of the reason for the detrimental conduct is the belief or suspicion that you (or another person) made, may have made, proposes to make or could make a disclosure that is protected under Australian laws. It is also illegal for a person to threaten to cause detriment to you (or another person) in relation to a protected disclosure. A threat may be express or implied, conditional or unconditional.

In practice, PZ Cussons protects disclosers from detriment by:

- (a) ensuring secure record keeping and robust information sharing practices;
- (b) providing periodic training to eligible recipients and investigators;
- (c) conducting an assessment of potential risk of detriment against the discloser and making case-by-case changes to the discloser's working arrangements if required;

- 7.8 You are protected from civil, criminal or administrative legal action being taken against you because you made a protected disclosure. This means legal or disciplinary action cannot be taken against you for reasons including a breach of your employment contract, breaching confidentiality or unlawfully releasing information because you made a protected disclosure. However, you will not have immunity from liability or disciplinary action for any misconduct you have engaged in that is revealed in your disclosure.
- 7.9 If you think one of these protections has been breached, you should report this to a Designated Whistleblowing Officer. You can also contact a regulator such as the ASIC or ATO, or you may wish to contact a lawyer.

## **8 Specific compensation and other remedies**

- 8.1 If you suffer loss or injury because of a protected disclosure and PZ Cussons failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct, you may seek compensation or other remedies through the courts.

## **9 Fair treatment of individuals mentioned in a disclosure**

- 9.1 Where a protected disclosure is made, we will reiterate the requirements of this Policy to relevant individuals to ensure disclosers are appropriately protected. In addition, PZ Cussons employee assistance program services will be available to any individuals affected by the disclosure, including the eligible whistleblower, should they require it.
- 9.2 A person the subject of a disclosure will be treated fairly and objectively, with any findings made on the basis of reliable evidence. The identity of a person being investigated will be kept confidential to the extent practicable. Where and when appropriate, a person being investigated will be given details of the disclosure that involves them (to the extent permitted by law) and an opportunity to respond.

## **10 General**

- 10.1 The Legal Manager will prepare periodic reports on disclosures received under this Policy for PZ Cussons directors, to ensure they have appropriate awareness of whistleblower matters. Any reporting will maintain your confidentiality in accordance with this document.
- 10.2 This document will be made available to via the PZ Cussons intranet and website.
- 10.3 This document is not a term of any contract, including any contract of employment and does not impose any contractual duties (implied or otherwise) on PZ Cussons. This document may be revised and amended at any time by PZ Cussons.