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Statement & Scope

Forever New Clothing Pty Ltd (**the Company**) is committed to a 'culture of compliance' by operating in accordance with all applicable laws and encouraging its stakeholders to be honest, open and transparent at all times. Specifically, if you become aware of or genuinely suspect, any wrongdoing, you should feel confident to report that wrongdoing without repercussions or fear of suffering any reprisals.

This policy outlines how wrongdoing can be reported and how the Company will investigate any reports.

Application of this policy

This policy applies to all current and former:

- officers and employees of the Company (whether full time, part time or casual)
- suppliers (including an individual or employee of a Supplier) of goods or services to the Company
- an individual who is an associate of the Company
- relatives, dependents, spouses or friends of any of the above people

This policy applies to any conduct occurring from 1 July 2019.

What conduct can be reported under this policy?

You may make a whistleblower's report under this policy if you know, reasonably suspect or have reason to believe that a director, employee, supplier (whether an individual or employee of a supplier) or contractor of the Company has engaged in the following types of conduct:

- Fraud, corruption; misconduct; improper conduct; misappropriation; or dishonesty
- Improprieties in financial reporting or internal controls; or falsification of records
- Giving or receiving bribes or 'kickbacks'
- Theft or misuse of Company property or money
- Contravention of any laws overseen by ASIC, APRA or the Australian Federal Police
- Other illegal activity (such as drug dealing or drug use; acts of violence)
- Harassment; discrimination; intimidation; bullying or victimisation
- Modern Slavery (meaning any practice, activity or conduct that would constitute an offence involving the serious exploitation of people, including trafficking in persons, slavery, servitude, forced labour; forced marriage; debt bondage; deceptive recruiting for labour or services; and the worst forms of child labour)

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- Conduct causing serious harm to the community; the environment or health and safety
- Any conduct that may cause financial loss to the Company or damage its reputation
- Any other conduct contrary to the Company's Code of Conduct or other Company policy

You must hold 'reasonable grounds' to suspect the information being disclosed falls into any of these categories to make a whistleblower's report.

What conduct is not covered under this policy?

This policy does not apply to vexatious or groundless reports; or reports concerning personal, employment or workplace grievances which will not be protected under this policy or by law. Examples of this include interpersonal conflicts, transfers, promotions, or disciplinary decisions. If you wish to raise any grievances that are not covered by this policy, you may contact your manager or the Company's Human Resources Manager (details below).

Who can I make a whistleblower report to?

You can report concerns of illegal or improper conduct under this Policy to any of the following people:

Internal representatives:

You can contact:

- The People and Culture Team: RetailPeople@forevernew.com.au
- General Manager, Human Resources: Idris Mustafovski (idris.mustafovski@forevernew.com.au); or
- Chief Financial Officer: James Pavone (james.pavone@forevernew.com.au); or
- General Counsel and Company Secretary: Rebecca Thomas (rebecca.thomas@forevernew.com.au).

You may also send your report by mail to any of the internal representatives listed above at the following address:

Forever New Clothing Pty Ltd, Building 8, Level 1, 584 Swan Street, Burnley, Victoria 3121 Australia. Telephone: +61 3 9859 9111.

External parties:

- You can also report concerns of illegal or improper conduct to Stopline, a confidential and secure external service which manages reports of misconduct or fraud or any other workplace issues. Stopline's contact details are as follows:
 - Email: forevernew@stopline.com.au
 - Website: <http://forevernew.stoplinereport.com>
 - Phone: (Note: there is no line call identification on either inbound or outbound calls)
 - Australia: 1300 30 45 50
 - NZ: +64 800 461 227 (toll free)
 - Canada: +1 833 544 1783 (toll free)
 - United Kingdom: +44 808 178 5685 (toll free)
- Fax: 03 9882 4480
- Mail: Forever New c/o Stopline, PO Box 403, Diamond Creek, VIC 3089, Australia.

Stopline will provide details of your report to one of the internal representatives listed above, but will only disclose your identity if you have consented to this.

To obtain the benefit of whistleblowing protections, any whistleblowing reports must be made to the internal representatives or external parties listed above. Disclosures may also be made to a journalist or member of Parliament (Federal or State) where it is in the public interest or if the disclosure relates to an emergency. Disclosures made to the public via social media will not be protected under whistleblowing laws.

Are whistleblower reports confidential?

The Company is committed to ensuring that the identity of any person who makes a report under this policy is kept confidential. Your identity, any information likely to lead to the disclosure of your identity and the fact that you have made a report and the contents of the report will be kept confidential unless disclosure is required by law – if this is the case, you will be advised of this requirement. There may be instances where your identity and details of a report (together with any records) are disclosed:

- as required by law;
- to ASIC, APRA, the Australian Federal Police;
- to a lawyer (for the purpose of obtaining legal advice or representation); or
- with your consent.

You may also make an anonymous report.

Information may be disclosed without your consent if each of the following is present:

- where the information does not include your identity;
- the Company takes all reasonable steps to reduce the risk that you will be identified; and
- it is reasonably necessary to conduct an investigation.

All documents relating to a whistleblower's report will be stored securely and accessible only by authorised employees.

How will my identity remain confidential?

If you want your identity to remain confidential, the Company will implement any or all of the following measures to protect your identity from disclosure:

- your personal information will be redacted in documents
- you will be referred to in a gender-neutral context throughout the investigation
- the investigation will be handled by appropriately qualified staff or third parties (as the case may be)
- all documents will be stored securely in folders and cabinets inaccessible to employees who are not conducting the investigation;

- access to documents and information will be confined to those people conducting the investigation.

What happens to my whistleblower report?

All reports will be investigated thoroughly, promptly and in a fair and objective manner, having regard to the nature of each report and those affected (i.e. the whistleblower and any person mentioned in a whistleblower's report) and confidentiality considerations. The Company's ability to conduct a thorough investigation will depend on the information provided: eg., if a report is made anonymously or contact details are not provided, the effectiveness of an investigation may be impacted.

Each report will be assessed to determine if it qualifies for whistleblower protection at law.

Depending on the nature and circumstances of each report, an internal representative (who must be separate from the business unit and people concerned) will be appointed to oversee the management, investigation and resolution of a report as soon as practicable and within a reasonable period of time. In some cases, the Company may, with your consent, appoint a suitably qualified independent third party who is under an obligation of confidentiality to investigate a report. In all cases, progress reports and the findings of our investigation will be reported back to you (including through anonymous channels where possible), subject to any obligations of confidentiality or privacy owed to another person. The frequency and timeframe of progress reports will vary depending on the nature of the disclosure. There may be circumstances where it may not be appropriate to provide details of the outcome of the investigation to a whistleblower. Any confirmed instances of wrongdoing will be remedied – those remedies will depend on the circumstances of each case.

The Company's Board of Directors and Audit and Risk Committee will each receive a periodic summary of any reports received, with names and other identifiable information removed. This will enable the Board and Audit and Risk Committee to ascertain if there are any particular or systemic issues which require further attention.

What protection do I have against any reprisals if I make a whistleblower report?

As mentioned above, any reports lodged under this policy will be treated confidentially, subject to the exceptions listed. Any person who, without the Company's authority, releases or misuses any information about a whistleblower's report or their identity will be subject to disciplinary proceedings, which may include dismissal.

Whistleblowers also have the following protections under the *Corporations Act 2001* (Cth):

Limited immunity: Information may not be used against a whistleblower in any civil or criminal legal proceedings or administrative proceedings (eg., disciplinary action), except any proceedings in relation to the falsity of the information or where information relates to your own misconduct. If you have engaged in misconduct, the Company may (but is not obliged to) elect not to take further action against you in the interests of encouraging more serious wrongdoing by others. This will be assessed on a case by case basis. Please also note that the Company has no

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authority to provide immunity from prosecution in relation to any proceedings brought by a regulator such as ASIC, APRA or the Federal Police against a whistleblower.

No detriment: It is illegal for a whistleblower or a family member or related business to suffer 'detriment' or victimisation as a result of making a report. 'Detriment' includes dismissal, injury in employment (e.g. being demoted or overlooked from a promotion); alteration of an employee's position or duties to their disadvantage; discrimination; harassment; intimidation; threats to cause detriment; damage to a person's reputation, property or business, or financial position.

No person will be discriminated against or placed at a disadvantage because they have made a whistleblower's report under this Policy. The Company will take all reasonable and necessary measures to ensure that any person who makes a report does not suffer any detriment. Those measures will depend on the circumstances of each case, but could include conducting risk assessments, provision of support services, workplace modifications and investigation of any complaints. The Company will not tolerate any reprisals, discrimination, harassment, intimidation or victimisation against any person suspected of making a report of unacceptable conduct, or their colleagues, employer (if a contractor) or relatives. Any such retaliatory action will be treated as serious misconduct and will be dealt with in accordance with the Company's disciplinary procedures.

If you have lodged a report under this Policy and believe you have suffered detriment as a result, please notify any of the people listed in section 4, above.

Corporations Act 2001 (Cth): In some instances, the *Corporations Act* provides special protection to disclosures about potential breaches of this Act (such as insolvent trading; failure to keep accurate financial accounts; falsification of accounts; and breach of director's duties). The Company commits to complying with all of its obligations under the *Corporations Act* to ensure that whistleblowers receive those special protections.

Taxation Administration Act 1953 (Cth): You may qualify for protection under the *Taxation Administration Act* if your report concerns any misconduct, improper state of affairs or circumstances in relation to the tax affairs of the Company; and your report is made to the Tax Commissioner; external auditor, the Australian Federal Police, director of the Company, any of the internal representatives listed in section 4 above; or a lawyer (for the purpose of obtaining legal advice).

Finally, if you require additional support from the Company as a result of making a report (such as a support person, counselling or alternative working arrangements), please speak with any of the representatives listed in section 4 above.

You may be entitled to compensation or other remedies through the courts if you have suffered loss or damage because your report has been unlawfully disclosed and the Company failed to take reasonable precautions and exercise due diligence to prevent detriment. If you think you may be entitled to compensation, you are encouraged

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to obtain independent legal advice.

False, fictitious, malicious or exaggerated reports

All employees and contractors of the Company are required to comply with this policy at all times.

In the interests of fairness to any person who may be affected by a whistleblower's report, please consider if you have 'objectively reasonable grounds' to make a whistleblower's report. Any complaints which are found to be intentionally and deliberately false, fictitious or malicious or exaggerated are not acceptable and contravene the Company's Code of Conduct. If this occurs, the Company may decide to take disciplinary action, including dismissal against current employees or other legal action against third parties.

Unauthorised Disclosures

It is illegal for a person to identify you or disclose information that is likely to lead to you being identified.

The following unauthorised disclosures will be regarded as a disciplinary matter and unacceptable conduct under this policy, and will be dealt with in accordance with the Company's disciplinary procedures:

- unauthorised disclosure of the identity of a person who has made a whistleblower's report; or
- unauthorised disclosure of information from which the identity of the person who has made a whistleblower's report could be inferred.

If you believe there has been a breach of confidentiality, you may lodge a complaint with any of the Company's internal representatives listed above, or a complaint may be lodged with a regulatory authority as applicable (eg., ASIC, APRA or ATO).

Availability of this Policy

This policy will be available on the Company's intranet page. A copy of this policy may be requested by third parties by sending an email to an address providing on the Company's websites. Alternatively, a copy of this policy is available from any member of the HR team or the General Counsel and Company Secretary.

Related Policies

Anti-Discrimination and EEO Policy

Business Travel

Code of Conduct

Credit Card Policy

Gift Policy

Recruitment

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Social Media

Employee Discount

Work Health and Safety (WHS)

Contact

Please refer any queries regarding this Policy to the General Counsel and Company Secretary.

Policy Review

This policy will be periodically reviewed and updated to ensure it is effective and complies with all legal requirements.
This policy may only be amended by the Company's Board of Directors.