

# WHISTLEBLOWER POLICY

**TABLE OF CONTENTS**

1. INTRODUCTION	3
2. PURPOSE	3
3. APPLICATION OF POLICY	3
4. DEFINITIONS	4
5. WHO CAN MAKE A DISCLOSURE UNDER THIS POLICY?	4
6. WHAT IS IMPROPER CONDUCT?	5
7. HOW TO MAKE A DISCLOSURE	5
8. INVESTIGATION OF DISCLOSURE	6
9. CONFIDENTIALITY AND PROTECTION FOR WHISTLEBLOWERS	7
10. MALICIOUS WHISTLEBLOWING	8
11. APPLICABLE LAWS	9
12. POLICY REVIEW	9
<i>Schedule 1A: Investigation of disclosures by WHL or WSA</i>	10
<i>Schedule 1B: Disclosures in terms of the Companies Act and Protected Disclosures Act (SA)</i>	12
<i>Schedule 2: Disclosures in terms of the Australian Corporations Act</i>	14
<i>Schedule 3: Disclosures in terms of the New Zealand Protected Disclosures Act</i>	18
<i>Schedule 4: Frequently asked questions (FAQs)</i>	22

## 1. INTRODUCTION

The WHL Group is committed to conducting business with integrity and honesty and encourages a culture of intolerance to wrongdoing and speaking up when any wrongdoing is encountered, so that appropriate action can be taken.

This Whistleblower Policy aims to facilitate and maintain an environment in which any concerns relating to wrongdoing can be safely and confidently expressed, without fear of punishment or unfair treatment, and ultimately assist in preventing wrongdoing within the WHL Group.

## 2. PURPOSE

The purpose of this Policy is to provide guidance to eligible individuals who are aware of any criminal conduct or other wrongdoing (defined as Improper Conduct in this Policy) on:

- Who can make a disclosure under this Policy;
- The types of disclosures that may be made;
- How to make a disclosure under this Policy;
- How matters disclosed will be investigated; and
- How the confidentiality of a Whistleblower's identity will be safeguarded and how the Whistleblower will be protected.

## 3. APPLICATION OF POLICY

This Policy applies across the entire WHL Group worldwide.

As the WHL Group has operations and staff in multiple countries, this Policy is subject to the whistleblower laws that apply in each particular country. As a result, the scope of this Policy and the manner in which disclosures made under this Policy are handled, may differ according to the laws and requirements in the jurisdiction in question. Where there is a variance between this Policy and the legal requirements of a particular jurisdiction, the more rigorous standard will apply.

In particular:

- refer to Schedule 1B of this Policy for disclosures made in terms of the South African *Companies Act* and the *Protected Disclosures Act*;
- refer to Schedule 2 of this Policy for disclosures that are made under the Australian *Corporations Act*; and
- refer to Schedule 3 of this Policy for disclosures that are made under the New Zealand *Protected Disclosures Act*.

This Policy does not apply to concerns that can be dealt with in terms of the WHL Group's Grievance Policy for which formal grievance procedures are in operation. This Policy focuses on concerns that fall outside the scope of the grievance procedures unless the grievance relates to a concern about any Improper Conduct.

#### 4. DEFINITIONS

Australian Entities	means the CRG entities incorporated in Australia (and each will be an Australian Entity);
Companies Act	means the Companies Act, No 71 of 2008, as amended, of South Africa;
Corporations Act	means the <i>Corporations Act 2001</i> (Cth), as amended, of Australia;
CRG	means Country Road Group Pty Ltd and its subsidiaries;
Improper Conduct	means the conduct described in section 6 of this Policy;
New Zealand Entities	means the CRG entities incorporated in New Zealand (and each will be a New Zealand Entity);
Protected Disclosures Act	means the <i>Protected Disclosures (Protection of Whistleblowers) Act 2022</i> , as amended, of New Zealand;
Protected Disclosures Act (SA)	means the Protected Disclosures Act, No 26 of 2000, as amended, of South Africa;
Senior Leader	means a member of the WHL Exco or any WSA or CRG leadership member reporting directly into a WHL Exco member;
Whistleblower	means any person referred to in section 5 of this Policy who makes a disclosure or raises a concern relating to Improper Conduct in accordance with this Policy;
WHL	means Woolworths Holdings Limited and its subsidiaries;
WHL Group	means WHL, WSA and CRG;
WSA	means Woolworths (Pty) Ltd and its subsidiaries.

#### 5. WHO CAN MAKE A DISCLOSURE UNDER THIS POLICY?

The following are eligible to make a disclosure under this Policy:

- (a) an employee of a member of the WHL Group;
- (b) a person who provided services to a member of the WHL Group while being employed by a supplier, a business partner, an independent contractor, consultant, agent or a temporary employment service (labour broker); and
- (c) any person referred to in Schedule 1B, Part A of Schedule 2 or Part A of Schedule 3 to this Policy.

## 6. WHAT IS IMPROPER CONDUCT?

Improper Conduct is conduct that a person has reason to believe shows that an employee or entity in the WHL Group has engaged in one or more of the following:

- (a) a criminal offence has been committed, is being committed or is likely to be committed;
- (b) a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject;
- (c) the health or safety of an individual in the workplace has been, is being or is likely to be endangered;
- (d) the environment has been, is being or is likely to be damaged;
- (e) any matter referred to above has, is being or is likely to be deliberately concealed;
- (f) any unethical conduct in the workplace; and
- (g) any other matter referred to in part 2 of Schedule 1B.

Additional matters that will be considered Improper Conduct are set out in:

- in so far as they relate to an Australian Entity, Part B of Schedule 2.
- In so far as they relate to a New Zealand Entity, Part B of Schedule 3.

## 7. HOW TO MAKE A DISCLOSURE

Any person referred to in section 5 of this Policy, who genuinely and reasonably believes they have knowledge of Improper Conduct and who wishes to make a disclosure or raise a concern relating to such conduct, may do so anonymously or confidentially in any one of the following ways:

- (a) to the independent whistleblower facilities, details of which are provided in the box insert below; or
- (b) if the concern relates to WHL or WSA the Whistleblower may also make the disclosure to:
  - (i) the Group Head of Internal Audit at [Tip-Offs@woolworths.co.za](mailto:Tip-Offs@woolworths.co.za); or
  - (ii) if the concern relates to Improper Conduct that pertains to the Group Head of Internal Audit or Internal Audit function generally, then the Whistleblower may make the disclosure to the Group Company Secretary at [governance@woolworths.co.za](mailto:governance@woolworths.co.za); or
  - (iii) further external bodies set out in Part 2 of Schedule 1B; or
- (c) if the concern relates to an Australian Entity or a New Zealand Entity, the Whistleblower may also make the disclosure to:
  - (i) the CRG Head of Internal Audit at [countryroad@tip-offs.com](mailto:countryroad@tip-offs.com); or
  - (ii) the Australian Company Secretary by email at [companysecretaryCRG@countryroadgroup.com.au](mailto:companysecretaryCRG@countryroadgroup.com.au); or
  - (iii) any officer or senior manager of the relevant Australian Entity or New Zealand Entity; or
  - (iv) in respect of an Australian Entity, further external bodies set out in Part E of Schedule 2; or
  - (v) in respect of a New Zealand Entity, further external bodies set out in Part D of Schedule 3.

AUSTRALASIA HOTLINES (available 24 hours, 7 days a week)	
<b>Australian Hotline:</b>	1800 504 994
<b>New Zealand Hotline</b>	0800 005 156
<b>E-mail:</b>	<a href="mailto:countryroad@tip-offs.com">countryroad@tip-offs.com</a>
SOUTH AFRICA AND REST OF AFRICA HOTLINE (available 24 hours, 7 days a week)	
<b>Fraud Hotline:</b>	<ul style="list-style-type: none"> <li>• South Africa - 0800 20 25 92</li> <li>• Swaziland – 800 7006;</li> <li>• Tanzania – 0800 110 025;</li> <li>• Uganda – 800 100 255;</li> <li>• Zambia – 260 971 231 250;</li> <li>• Botswana – 7111 9602 (Mascom); 0800 600 644 (BTC) or 1144 (Orange);</li> <li>• Kenya – 0800 722 626;</li> <li>• Lesotho – 8002 2055;</li> <li>• Mauritius – 802 027 0001;</li> <li>• Mozambique – 800 112 233 or 800 333 312;</li> <li>• Namibia – 0800 003 313 or 91847.</li> </ul>
<b>Free Fax:</b>	0800 00 77 88
<b>E-mail:</b>	Tip-Offs@woolworths.co.za
<b>Postal address:</b>	Deloitte Tip-Offs Anonymous, P O Box 774, Umhlanga Rocks, South Africa, 4320
<b>SMS Line:</b>	SMS "Tip-Offs" to 32480 for a call back

The WHL Group will respect any Whistleblower that wishes to make a disclosure on an anonymous basis. However, a disclosure made on an anonymous basis may hamper the efforts of the WHL Group to fully and properly investigate any allegations of Improper Conduct and may ultimately prevent the WHL Group from taking appropriate action.

## 8. INVESTIGATION OF DISCLOSURE

While the circumstances relevant to each disclosure, and the investigative action required, will vary, all reviews and investigation of disclosures made by a Whistleblower under this Policy:

- will be conducted fairly and in a timely manner;
- will be appropriately documented; and
- will keep the Whistleblower regularly updated regarding the status, expected timeframes and outcome of the review or investigation (if the Whistleblower can be contacted).

### **Investigations conducted by WHL or WSA**

Investigations conducted by WHL or WSA will follow the procedures set out in Schedule 1A.

### **Investigations conducted by the Australian Entities**

Investigations conducted by the Australian Entities will follow the procedures set out in Part F of Schedule 2.

### **Investigations conducted by the New Zealand Entities**

Investigations conducted by the New Zealand Entities will follow the procedures set out in Part E of Schedule 3.

## **9. CONFIDENTIALITY AND PROTECTION FOR WHISTLEBLOWERS**

The protection of Whistleblowers, including identity protection (keeping the identity of the Whistleblower confidential), is fundamental to achieving the objectives of this Policy. Any form of retaliation, discrimination, harassment or intimidation of a Whistleblower by others as a result of raising concerns through this Policy will not be tolerated and the relevant member of the WHL Group will take action to protect a Whistleblower who raises a concern in good faith (in South Africa) or with reasonable grounds to suspect (in Australia) or with belief on reasonable grounds (New Zealand) that the information being disclosed is true.

Whistleblowers who wish to maintain anonymity should, in addition, take precautions not to compromise their anonymity by, for example, not discussing the concern disclosed with others in the WHL Group.

All concerns disclosed will be treated in confidence and every effort will be made not to reveal the identity of Whistleblowers without their permission, unless there are legal requirements to do so (for example, if a Whistleblower is required to be a witness) and their identities may need to be disclosed. However reasonable steps will be taken to protect the Whistleblowers identity in the event they are required to be a witness in matter before a court or tribunal.

The right to confidentiality may be forfeited where:

- the incident reported presents an immediate physical danger to any person; or
- information supplied is malicious and the person knew it was untrue.

A Whistleblower will not, as a result of the disclosure, be subjected to:

- (a) any disciplinary action;
- (b) dismissal, suspension, demotion, harassment, or intimidation;
- (c) transferred against their will;
- (d) arbitrary changes to terms and conditions of employment;
- (e) refused transfer or promotion;
- (f) refused a reference or provided with an adverse reference;
- (g) denied an appointment to any employment, profession, or office;
- (h) any civil claim for the alleged breach of a duty of confidentiality or a confidentiality agreement arising out of the disclosure of a criminal offence or information which shows a substantial failure to comply with the law;
- (i) threatened with any of the above; or

(j) adversely affected in respect of their employment, including employment opportunities, work security and the retention or acquisition of contracts to perform work or render services as a result of making the disclosure, (“**Detrimental Action**”), unless the Whistleblower is responsible for, or otherwise implicated in, any unethical behaviour which has been reported by the Whistleblower.

The Group will have regard to the relevant applicable legislation of the country of operation in respect of the protection of the Whistleblower. Additional protections available to Whistleblowers disclosing a concern are set out in:

- in so far as they relate to an Australian Entity, Part G of Schedule 2; and
- in so far as they relate to a New Zealand Entity; Part F of Schedule 3.

Disclosures to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to this Policy or applicable whistleblower legislation, are protected.

## **10. MALICIOUS WHISTLEBLOWING**

A Whistleblower who intentionally discloses false information:

- knowing the information to be false or who ought reasonably to have known that the information is false; and
- with the intention to cause harm to the affected party and where the affected party has suffered harm as a result of such disclosure,

may be guilty of a criminal offence and liable on conviction to a fine or to imprisonment, in addition to which the Whistleblower may be subject to disciplinary action up to and including dismissal.

## **11. APPLICABLE LAWS**

This Policy arises from and is aligned with the following laws relating to Whistleblowing:

### **South Africa**

The Protected Disclosures Act (SA) which aims to provide procedures and protection to persons who in good faith disclose information regarding Improper Conduct by their employer or fellow employees and encourages a culture of good governance, accountability and transparency and to eradicate criminal and other wrongful conduct; and

The Companies Act which provides that the Group must establish and maintain a system to receive disclosures of the nature set out in the Companies Act, to provide protection to whistleblowers who make disclosures to the facilities referred in section 7 above, and to routinely publicise the availability of that system (which is the purpose of this Policy). As the types of disclosures that may be made under the Companies Act differ from those referred to under Improper Conduct above, a guide on disclosures under the Companies Act is included as Schedule 1 to this Policy.



**Australia**

The Corporations Act which provides a whistleblower protection regime for corporate and financial sector whistleblowers.

**New Zealand**

The Protected Disclosures Act sets out procedural requirements for specified whistleblowers wanting report concerns about serious wrongdoing in or by an organisation and provides certain protections to specified whistleblowers.

**12. POLICY REVIEW**

This Policy must be reviewed by the Social and Ethics Committees (“Committee”), at least every two years, or earlier if there are changes to the laws governing whistleblowers which necessitate amendment to the Policy, in which case the Policy must be updated and submitted to the Committee for consideration and recommendation to the WHL Board for approval.

## **SCHEDULE 1A TO WHISTLEBLOWER POLICY: INVESTIGATION OF DISCLOSURES CONDUCTED BY WHL OR WSA**

On receiving a disclosure from a Whistleblower, the person receiving the disclosure will initiate a preliminary enquiry/review of the disclosure and within 21 days after receipt of the disclosure must:

- (a) decide whether to:
  - (i) investigate the matter or not; or
  - (ii) refer the disclosure to another person or body (“third party”) if that disclosure could be investigated or dealt with more appropriately by the third party; provided that such referral does not identify, and is not likely to lead to the identification of the Whistleblower; and
- (b) in writing, either through the independent whistleblower facilities if the Whistleblower wishes to remain anonymous or directly to the Whistleblower if the Whistleblower has agreed to share their identity with the Group Head of Internal Audit or Group Company Secretary, acknowledge receipt of the disclosure and inform the Whistleblower of the decision:
  - to investigate the matter, and where possible, the timeframe within which the investigation will be completed;
  - not to investigate the matter and the reasons for such decision; or
  - to refer the disclosure to a third party for further investigation.

Where a disclosure relates to a Senior Leader, the Group Company Secretary must be informed upon receipt of the disclosure before any further action is taken. In any of these instances, the Group Company Secretary together with the person receiving the disclosure, will proceed as set out in subparagraph (a) above.

Where the Group Head of Internal Audit or Group Company Secretary or third party requires more than 21 days within which to decide whether or not to investigate the matter or refer it elsewhere, the Whistleblower must be informed accordingly in writing. The Whistleblower must then be kept updated regarding the status of the investigation on a regular basis of intervals of not more than two months at a time. A decision must be made and communicated to the Whistleblower within six months following the date on which the disclosure was received.

Persons conducting or third parties appointed to conduct investigations will have access to all records, data, and information relevant to the investigation and employees or individuals referred to in section 5(b) of this Policy who are requested to assist in an investigation and are able to provide relevant information are expected to co-operate.

On completion of the investigation the outcome will be shared in writing with the Whistleblower directly by the Group Head of Internal Audit or the Group Company Secretary or the third party, as appropriate.

Where the identity and contact details of the Whistleblower who reported the Improper Conduct is unknown, the Group Head of Internal Audit or Group Company Secretary or third party is not obliged to communicate the decision whether or not to investigate and/or the outcome. The Group Head of Internal

Audit or Group Company Secretary or third party is still required to make the decision and where applicable, conduct the investigation and reach a conclusion.

## **SCHEDULE 1B TO WHISTLEBLOWER POLICY: DISCLOSURES UNDER THE COMPANIES ACT AND PROTECTED DISCLOSURES ACT**

---

The definitions in the Policy will apply for the purposes of this Schedule unless the context indicates otherwise.

This section of the Policy deals with whistleblowing in companies registered in terms of the Companies Act.

### **1. Who can make the disclosure?**

The following persons are entitled to make a disclosure and receive protection under the Companies Act:

- a shareholder of WSA or WHL;
- a director of WSA or WHL;
- the company secretary of WSA or WHL;
- a prescribed officer of WSA or WHL;
- employee of WSA or WHL;
- a registered trade union that represents employees of WSA or WHL or another representative of the employees of WSA or WHL;
- a supplier of goods or services to WSA or WHL or an employee of such a supplier.

### **2. Types of disclosures that can be made under the Companies Act and who they can be made to:**

If any of the above individuals reasonably believe, at the time of the disclosure, that the information in their possession showed or tends to show that WSA or WHL, or a director or prescribed officer of WSA or WHL, had –

- (a) contravened the Companies Act, or a law mentioned in Schedule 4 to the Companies Act;
- (b) failed or was failing to comply with any statutory obligation to which the company was subject;
- (c) engaged in conduct that had endangered, or was likely to endanger, the health or safety of any individual, or had harmed or was likely to harm the environment;
- (d) unfairly discriminated, or condoned unfair discrimination, against any person, as contemplated in section 9 of the Constitution and the Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act No. 4 of 2000); or
- (e) contravened any other legislation in a manner that could expose WSA or WHL to an actual or contingent risk of liability, or is inherently prejudicial to the interests of WSA or WHL,

the individual concerned, is at liberty to make a disclosure in good faith, to any of the following authorities:

- the Companies and Intellectual Property Commission (CIPC),
- the Companies Tribunal,
- the Takeover Regulation Panel,
- the Johannesburg Stock Exchange,
- a legal adviser, a director, prescribed officer, company secretary, auditor, internal auditor, the Board or a Board committee of WSA or WHL.

### 3. Protection

A person who makes a disclosure contemplated in this section-

- (a) has qualified privilege in respect of the disclosure; and
- (b) is immune from any civil, criminal or administrative liability for that disclosure.

Persons to whom disclosures may be made under the Protected Disclosures Act (SA)

Person / body to whom or which disclosure can be made	Description of matters ordinarily dealt with by person, body
<b>Competition Commission</b>	Any alleged irregular or improper conduct or impropriety with regard to the promotion and maintenance of competition in South Africa.
<b>Council for Debt Collectors</b>	Any alleged irregular or improper conduct or impropriety with regard to the collection of debts.
<b>Estate Agency Affairs Board</b>	Any alleged irregular or improper conduct or impropriety with regards to the conduct of an estate agent regarding trust monies, and irregular transactions that are being conducted.
<b>Financial Intelligence Centre</b>	Any alleged irregular or improper conduct or impropriety with regard to money laundering activities or the financing of terrorist and related activities.
<b>Financial Sector Conduct Authority and the Prudential Authority</b>	Any alleged irregular or improper conduct or impropriety with regard to financial institutions and the provision of financial services.
<b>Information Regulator</b>	Any alleged unlawful collection, retention, dissemination or use of personal information by public and private bodies.
<b>South African Revenue Service</b>	Any alleged irregular or improper conduct or impropriety with regard to tax and customs –related matters.

## SCHEDULE 2 TO WHISTLEBLOWER POLICY: DISCLOSURES UNDER THE AUSTRALIAN *CORPORATIONS ACT*

---

The definitions in the Policy will apply for the purposes of this Schedule unless the context indicates otherwise.

This section of the Policy deals with disclosures made by an **Eligible Whistleblower** (defined in A below) that relate to an Australian Entity or a related body corporate.

### A. Who can make the disclosure?

- Any current or former person listed in section 5 of this Policy (provided they were in that role with respect to one of the Australian Entities);
- Any current or former associate of any of the Australian Entities;
- Any current or former officer (including a director or secretary) of the Australian Entities; or
- An individual who is a relative, spouse or dependant (or the dependant of the spouse) of any of the above.

Each of the above persons are an **Eligible Whistleblower** under the *Australian Corporations Act*.

### B. What matters can be disclosed under the *Australian Corporations Act*?

In addition to the matters set out in section 6 of this Policy, information that the Eligible Whistleblower has *reasonable grounds to suspect* indicates that a member an Australian Entity or a related body corporate has engaged in, or is evidence of:

- misconduct (including fraud, negligence, default, breach of trust or duty); or
- an improper state of affairs or circumstances; or
- an offence against, or a contravention of the *Corporations Act*, *ASIC Act*, *Banking Act 1959*, *Financial Sector (Collection of Data) Act 2001*, *Insurance Act 1973*, *Life Insurance Act 1995*, *National Consumer Credit Protection Act 2009*; Superannuation Industry (Supervision) Act 1993, and any instrument made under these Acts; or
- conduct that constitutes an offence against any other Commonwealth law that is punishable by imprisonment for a period of 12 months or more; or
- conduct that represents a danger to the Australian public or the stability of, or confidence in, the Australian financial system.

The matters set out in this Part B, are each considered Improper Conduct under this Policy.

Disclosures that are made in relation to the above matters by an Eligible Whistleblower to a person or body specified in Section 7 of this Policy or Part E of this Schedule 2 (each an **Eligible Recipient**) will qualify for protection under the *Corporations Act*. A disclosure can still qualify for these protections even if the disclosure turns out to be incorrect, provided that the Eligible Whistleblower had *reasonable grounds to suspect* that the Disclosable Matter existed at the time the disclosure was made.

### C. Additional matters which can be disclosed

Information indicating that that one or both of the Australian Entities, or a related body corporate, have engaged in the following conduct may also constitute Improper Conduct under this Policy:

- theft, bribery, or corruption;
- failure to comply with, or a breach of, legal or regulatory requirements; or
- contravention of the policies applicable to the Australian Entities.

Disclosures about other matters relevant to an Australian Entity may be protected under other legislation in Australia, such as the Australian *Fair Work Act 2009* (Cth).

**D. What matters are excluded?**

A disclosure in relation to the Australian Entities that relates solely to a **personal work-related grievance** will generally not be considered Improper Conduct under this Policy. Examples of personal-work related grievances include:

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

If, however, a personal work-related grievance has broader significant implications for the Australian Entities or the WHL Group, relates to Improper Conduct or relates to detriment or threat of detriment to the discloser for making a disclosure under this Policy, it may still be considered Improper Conduct.

Disclosures that relate solely to a personal work-related grievance will generally be dealt with under the **Grievance and Dispute Resolution Policy** of the Australian Entities.

**E. Additional avenues of disclosure for concerns relating to an Australian Entity**

While the WHL Group encourages an Eligible Whistleblower with a concern relating to the Australian Entities to make their disclosure via the avenues set out in section 7 of this Policy, disclosures of information relating to Improper Conduct relating to the Australian Entities can be made to an auditor, or a member of an audit team conducting an audit of the relevant Australian Entity; or an actuary of the relevant Australian Entity; or the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulatory Authority (APRA) or another Commonwealth body prescribed by regulation and such disclosure may also qualify for protection under the Australian *Corporations Act*.

The ASIC and APRA websites provide detail on how and when a Whistleblower may make a disclosure.

In certain specific “public interest” or “emergency” situations, disclosures relating to CRG may be made to members of the Commonwealth, Australian state or territory parliaments or to a journalist where the Whistleblower has previously made the disclosure to ASIC or APRA and the timeframes and requirements set out in the *Corporations Act* are met.

**F. Investigation of a disclosure by an Australian Entity**

All disclosures made by an Eligible Whistleblower to an Eligible Recipient must be referred to the Australian Company Secretary (subject to the confidentiality protections set out in Section 9 of this Policy).

The Australian Company Secretary will analyse the information received from the Eligible Whistleblower and will:

- decide whether the disclosure and information disclosed falls within the scope of this Policy; and
- decide whether to conduct a formal and in-depth investigation of the disclosed matter or not; or
- refer the disclosure to another person or body if that disclosure could be investigated or dealt with more appropriately by that other person or body provided.

Where a disclosure relates to a Senior Leader, the Group Company Secretary must be informed upon receipt of the disclosure before any further action is taken. The Group Company Secretary together with the person receiving the disclosure will thereafter proceed as set out in the subparagraph above.

The principles set out in Section 8 of this Policy will be applied in the conduct of an investigation by the Australian Entities.

Appropriate persons appointed to conduct investigations will have access to all records, data and information relevant to the investigation, subject to the confidentiality protections set out in Section 9 of this Policy.

Employees of the WHL Group about whom disclosures are made will generally be given the opportunity to respond to the relevant allegations made in the disclosure in question.

#### **G. Additional protections for Whistleblowers in Australia**

Reasonable steps will be taken to protect the confidentiality of the identity of a Whistleblower which may include:

- securely storing all paper and electronic documents relating to a disclosure;
- training and emphasising to each person who is involved in handling and investigating a disclosure the importance of maintaining confidentiality;
- ensuring that “secure printing” is used for the printing of any documents or communications from a Whistleblower, or in relation to the investigations of a disclosure, to ensure that such material cannot be accessed by those not directly involved in such investigations.; and
- ensuring that communications and documents relating to the investigation of a disclosure will not be sent to an email address that can be accessed by those not directly involved in the handling and investigations of a disclosure.

If any person becomes aware of Detrimental Action against a Whistleblower they should report such action using the reporting options set out in Section 7 of this Policy. Under the Australian *Corporations Act*, courts may make orders to remedy Detrimental Action, including orders for compensation, against individual employees and their employer.

Managing the unsatisfactory work performance of an Eligible Whistleblower will not be considered Detrimental Action, retaliation, harassment, victimisation or intimidation.

#### **H. Available support for Whistleblowers**

Current employees of the Australian Entities and their immediate families can access the independent, confidential and professional Employee Assistance Program (EAP) free of charge. The EAP is available 24 hours, 7 days a week.



**I. Where is this Policy accessible?**

This Whistleblower Policy will be made available to the officers and employees of the Australian Entities on relevant intranet sites, online bulletin boards or will be circulated by email.

## SCHEDULE 3 TO WHISTLEBLOWER POLICY: DISCLOSURES UNDER THE NEW ZEALAND *PROTECTED DISCLOSURES ACT*

---

The definitions in the Policy will apply for the purposes of this Schedule unless the context indicates otherwise.

This section of the Policy deals with disclosures made by a **Discloser** (defined in Part A below) that relate to a New Zealand Entity or a related body corporate.

### A. Who can make the disclosure?

- Any current or former person listed in section 5 of this Policy (provided they were in that role with respect to one of the New Zealand Entities);
- A current or former homeworker of a New Zealand Entity within the meaning given in section 5 of the *Employment Relations Act 2000 (NZ)*;
- Any current or former secondee to a New Zealand Entity;
- Any current or former individual concerned with the management of any of the New Zealand Entities (including, for example, a person who is or was a member of the board of a New Zealand Entity); and
- A volunteer working for a New Zealand Entity without reward or expectation of reward for that work.

Each of the above persons are a **Discloser** under the *Protected Disclosures Act*.

### B. What matters can be disclosed under the New Zealand *Protected Disclosures Act*?

In addition to the matters set out in section 6 of this Policy, a disclosure of information is protected under the New Zealand *Protected Disclosures Act* if the Discloser *believes on reasonable grounds* that there is, or has been an act, omission, or course of conduct in, or by, a New Zealand Entity that there is one or more of the following:

- an offence;
  - a serious risk to public health or public safety;
  - a serious risk to the health or safety of any individual;
  - a serious risk to 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; and
  - the unlawful, a corrupt, or an irregular use of public funds or public resources,
- and the Discloser discloses information in accordance with this Policy and does not do so in bad faith.

The matters set out in this Part B, are each considered Improper Conduct under this Policy.

A Discloser is entitled to protection even if they are mistaken and there is no serious wrongdoing, if they do not refer to the *Protected Disclosures Act* when making the disclosure, or if they also make the disclosure to another person (provided that they do so on a confidential basis and for the purposes of seeking advice about whether or how to make a protected disclosure in accordance with the *Protected Disclosures Act*).

### C. What matters are excluded?

A disclosure in relation to the New Zealand Entities that relates solely to a **personal work-related grievance** will generally not be considered Improper Conduct under this Policy. Examples of personal-work related grievances include:

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

If, however, a personal work-related grievance has broader significant implications for the New Zealand Entities or the WHL Group, relates to Improper Conduct or relates to detriment or threat of detriment to the discloser for making a disclosure under this Policy, it may still be considered Improper Conduct.

Disclosures that relate solely to a personal work-related grievance will generally be dealt with under the **Grievance and Dispute Resolution Policy** of the New Zealand Entities.

### D. Additional avenues of disclosure for concerns relating to a New Zealand Entity

While the WHL Group encourages a Discloser with a concern relating to a New Zealand Entity or a related entity to make their disclosure via the avenues set out in section 7 of this Policy, disclosures of information relating to Improper Conduct relating to a New Zealand Entity or a related entity can be made to an auditor, or a member of an audit team conducting an audit, of the relevant New Zealand Entity; or an actuary of the relevant New Zealand Entity; or an appropriate authority.

Appropriate authorities include any officer of Parliament, the head of any public sector organisation and a membership body of a particular profession, trade or calling with the power to discipline its members. Depending on the nature of the disclosure, an appropriate authority may include the Commerce Commission, WorkSafe New Zealand, Human Rights Commission, Financial Markets Authority, Ministry of Business, Innovation and Employment, the Privacy Commissioner and other authorities listed in Schedule 2 to the *Protected Disclosures Act*.

In certain circumstances, such as where the disclosure includes intelligence and security information, international relations information or relates to a public sector organisation, the appropriate authorities are more limited and further procedures may apply, as set out in further detail in Part 4 of the *Protected Disclosures Act*.

### E. Investigation of a disclosure relating to a New Zealand Entity

All disclosures made by a Discloser to a person or body specified in Section 7 of this Policy or Part D of this Schedule 3 (each an **Eligible Recipient**) will be referred to the Australian Company Secretary (subject to the confidentiality protections set out in Section 9 of this Policy).

The Australian Company Secretary will analyse the information received from the Discloser and will decide whether the disclosure and information disclosed falls within the scope of this Policy and will:

- decide that no action is required;
- decide whether to conduct a formal and in-depth investigation of the matter;
- address any serious wrongdoing by acting or recommending action; or
- refer the disclosure to an appropriate authority or another person or body if that disclosure could be investigated or dealt with more appropriately by that other person or body provided that the Discloser is consulted with about the referral before the referral is made.

Where a disclosure relates to a Senior Leader, the Group Company Secretary must be informed upon receipt of the disclosure before any further action is taken. The Group Company Secretary together with the person receiving the disclosure will thereafter proceed as set out in the subparagraph above. The principles set out in Section 8 of this Policy will be applied in the conduct of an investigation by the New Zealand Entities. Appropriate persons appointed to conduct investigations will have access to all records, data and information relevant to the investigation, subject to the confidentiality protections set out in Section 9 of this Policy.

Employees of the WHL Group about whom disclosures are made will generally be given the opportunity to respond to the relevant allegations made in the disclosure in question.

#### **F. Additional protections for Disclosers in New Zealand**

Reasonable steps will be taken to protect the confidentiality of the identity of a Discloser which may include:

- securely storing all paper and electronic documents relating to a disclosure;
- training and emphasising to each person who is involved in handling and investigating a disclosure the importance of maintaining confidentiality; and
- ensuring that “secure printing” is used for the printing of any documents or communications from a Discloser, or in relation to the investigations of a disclosure, to ensure that such material cannot be accessed by those not directly involved in such investigations.
- ensuring that communications and documents relating to the investigation of a disclosure will not be sent to an email address that can be accessed by those not directly involved in the handling and investigations of a disclosure.

Further to the protections set out in Section 9 of the Policy, Disclosers are entitled to the following protections under the *Protected Disclosers Act*:

- Depending on the circumstances, the Discloser may have to be consulted about the release of any identifying information about the Discloser including:
  - If there are reasonable grounds to believe the release of identifying information about the Discloser is essential for the effective investigation of the disclosure or to comply with the principles of natural justice, then the Eligible Recipient must consult with the Discloser about the release and inform them once the identifying information is released.
  - If there are reasonable grounds to believe the release of identifying information about the Discloser is essential to prevent a serious risk to public health, public safety, the health or safety of any individual, or the environment, or to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement, then the Eligible Recipient must, if practicable, consult the Discloser about the release and inform them once the identifying information is released.]

- If the Discloser is an employee:
  - an employer must not refuse (or threaten to refuse) to offer or afford to the employee the same employment terms, conditions of work, fringe benefits, or opportunities for training, transfer or promotion which are made to other employees of the same or substantially similar qualifications, experience, skills or circumstances;
  - an employer must not (or threaten to) subject the employee to any detriment or disadvantage in circumstances where other employees in work of that description who are employed by the same employer are not (or would not be) subjected to that detriment or disadvantage; and
  - an employer must not (and must not threaten to) retire the employee or require or cause them to retire or resign, because the employee has made (or intends to make) a protected disclosure.
- The Discloser must not be treated (or threatened to be treated) less favourably than others would be treated in the same or substantially similar circumstances because the Discloser has made (or intends to make) a protected disclosure, has encouraged another to make a protected disclosure, or has given information in support of or relating to the protected disclosure.
- The Discloser is not liable for any civil, criminal, or disciplinary proceeding because of making the disclosure.

The release of information that might identify the Discloser may also be protected by the New Zealand *Privacy Act 2020*.

If any person becomes aware of Detrimental Action against a Discloser they should report such action using the reporting options set out in Section 7 of this Policy. Managing the unsatisfactory work performance of a Discloser will not be considered Detrimental Action, retaliation, harassment, victimisation or intimidation.

#### **G. Available support for Disclosers**

Current employees of the New Zealand Entities and their immediate families can access the independent, confidential and professional Employee Assistance Program (EAP) free of charge. The EAP is available 24 hours, 7 days a week.

#### **H. Where is this Policy accessible?**

This Whistleblower Policy will be made available to the officers and employees of the New Zealand Entities on relevant intranet sites, online bulletin boards or will be circulated by email.

## SCHEDULE 4 TO WHISTLEBLOWER POLICY: FREQUENTLY ASKED QUESTIONS

---

### What is whistleblowing?

Whistleblowing is the confidential reporting of Improper Conduct within an organisation.

### Who do I contact if I want to report a matter?

- (a) the independent whistleblower facilities, details of which are provided in the box insert below; or
- (b) if the concern relates to an Australian Entity or a New Zealand Entity, CRG Head of Internal Audit at [countryroad@tip-offs.com](mailto:countryroad@tip-offs.com) or the Australian Company Secretary at [companysecretaryCRG@countryroadgroup.com.au](mailto:companysecretaryCRG@countryroadgroup.com.au);
- (c) Group Head of Internal Audit at [Tip-Offs@woolworths.co.za](mailto:Tip-Offs@woolworths.co.za); or
- (d) if the concern relates to Improper Conduct that pertains to the Group Head of Internal Audit, then the Whistleblower may make the disclosure to the Group Company Secretary at [governance@woolworths.co.za](mailto:governance@woolworths.co.za).

<i>AUSTRALASIA HOTLINES (available 24 hours, 7 days a week)</i>	
<b>Australian Hotline:</b>	1800 504 994
<b>New Zealand Hotline</b>	0800 005 156
<b>E-mail:</b>	<a href="mailto:countryroad@tip-offs.com">countryroad@tip-offs.com</a>
<i>SOUTH AFRICA AND REST OF AFICA HOTLINES (available 24 hours, 7 days a week)</i>	
<b>Fraud Hotline:</b>	<ul style="list-style-type: none"> <li>• South Africa - 0800 20 25 92</li> <li>• Swaziland – 800 7006;</li> <li>• Tanzania – 0800 110 025;</li> <li>• Uganda – 800 100 255;</li> <li>• Zambia – 260 971 231 250;</li> <li>• Botswana – 7111 9602 (Mascom); 0800 600 644 (BTC) or 1144 (Orange);</li> <li>• Kenya – 0800 722 626;</li> <li>• Lesotho – 8002 2055;</li> <li>• Mauritius – 802 027 0001;</li> <li>• Mozambique – 800 112 233 or 800 333 312;</li> <li>• Namibia – 0800 003 313 or 91847.</li> </ul>
<b>Free Fax:</b>	0800 00 77 88
<b>E-mail:</b>	<a href="mailto:e-mail@tip-offs.com">e-mail@tip-offs.com</a>
<b>Postal address:</b>	Deloitte Tip-Offs Anonymous, P O Box 774, Umhlanga Rocks, South Africa, 4320
<b>SMS Line:</b>	SMS "Tip-Offs" to 32480 for a call back

**What constitutes unfair discrimination?**

*Unfair discrimination is the practice of showing prejudice or bias against employees on the basis of race, gender, sex, pregnancy, marital status, family responsibility, ethnic or social origin, colour, sexual orientation, age disability, religion, HIV status, conscience, belief, political opinion, culture, language, and birth by an employer.*

**What is meant by “conflict of interest”?**

*Conflict of interest is when an employee is involved in businesses or interests linked or likely to compete with the Group and the employee fails to report those interests. Please see the Group Conflicts of Interest Policy for further information.*

**If I choose to remain anonymous, will I be protected?**

*Yes, if you raise a concern in good faith (in South Africa) or reasonably believes (in Australia and New Zealand) that the information being disclosed is true, you will receive protection, including identity protection (keeping the identity of the Whistleblower confidential) unless there are legal reasons for disclosing your identity (for example, you are required to appear as a witness).*

**Who is the Group Head of Internal Audit?**

*Mr Rob Oosterbaan*

Who is the CRG Head of Internal Audit

*Mr Ian Pigdon*

**Who is the Group Company Secretary?**

*Ms Chantel Reddiar*

**Who is the Australian Company Secretary?**

*Ms Lucy Deane*

**Who are the current external independent providers?**

*Deloitte*

**What does good faith mean?**

*Good faith means doing things with integrity and honesty and without malice. These form part of the Group's core values.*

**Who is in charge of the hotline?**

*Deloitte.*

**Do I need to provide proof when reporting a matter?**

*If possible, when making disclosures, evidence should be provided. However, you will not be required to prove the truth of the information disclosed.*

**Do I need to advise my supervisor before reporting a matter?**

*No.*

**How can I access the Whistleblower Policy?**

*This Policy is available for viewing on Imbizo, MyWoolies app, CRG Intranet Sites, online bulletin boards or will be circulated by email.*