



Whistleblower Policy



1. Purpose

Coles Group Limited and each of its subsidiaries (**Coles**) is committed to the highest standards of conduct and ethical behaviour in all our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

Whistleblowing refers to the act of raising concerns about potential, suspected, or actual misconduct within Coles Group and is a key element of our governance framework and to achieving transparency and accountability.

2. Policy

This Whistleblower Policy (**Policy**) applies to suspected or actual unethical, illegal, corrupt, fraudulent or undesirable conduct, or any breach of the Coles Code of Conduct.

Coles will not tolerate anyone being discouraged from speaking up or being adversely affected because they have reported misconduct in accordance with this Policy. Coles will consider disciplinary action, which may include termination of employment or engagement, where any team member has caused detriment to another because they have or want to make a disclosure in accordance with this Policy.

A copy of this Policy will always be available on internal and external Coles Group sites.

3. Who does this Policy apply to?

Coles team members, directors and other officers who have reasonable grounds to suspect that Potential Misconduct has occurred or is occurring within or against Coles Group must make a report. Anyone else who has reasonable grounds to suspect that Potential Misconduct has occurred or is occurring within or against Coles Group is encouraged to make a report. This includes Coles' past team members, directors, other officers, contractors, suppliers (including employees of suppliers), and associates, as well as dependents (or their spouse's dependents) and relatives of the above.

4. What is Potential Misconduct?

Potential Misconduct is any suspected or actual misconduct or an improper state of affairs or circumstances in relation to Coles. This includes if you believe that a Coles director, executive, manager, team member, contractor, supplier, tenderer or other person who has business dealings with Coles has engaged, or attempted to engage in conduct which:

- is dishonest, fraudulent or corrupt, including bribery or other activity in breach of the Anti-bribery and Corruption Policy;
- is an illegal activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property, breach of competition and consumer law, privacy law or any other breaches of state or federal law or local laws and regulations applicable to Coles' overseas operations and entities);
- represents a danger to the public or to the financial system;
- is unethical or in breach of Coles policies (such as breaches of privacy or confidentiality, dishonestly altering company records or data, obtaining an unauthorised or inappropriate personal benefit, adopting questionable accounting practices or willfully breaching Coles Code of Conduct or other policies

or procedures);

- is potentially damaging to Coles, a team member or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Coles property or resources;
- may cause financial loss to Coles or damage its reputation or be otherwise detrimental to Coles interests; or
- concerns any other kind of serious misconduct or an improper state of affairs or circumstances.

Potential Misconduct generally does not include *personal work-related grievances*, as described in section 5.

Reports must be based on reasonable grounds that the information disclosed is true. There will not be negative consequences if the information turns out to be incorrect, but you must not make a report that you know is not true or is misleading. Making a false report is considered a serious matter and may result in disciplinary action.

5. What is a personal work-related grievance?

Personal work-related grievances are not within the scope of this Policy and should be raised directly with your Line Manager, your P&C representative or any other Coles leader that you feel comfortable raising the matter with.

Personal work-related grievances are issues in relation to your employment with Coles that have implications for you personally (i.e. matters solely related to your personal employment).

Examples of personal work-related grievances include:

- a conflict between you and another employee;
- a decision relating to your promotion or transfer; or
- a decision relating to the termination of your employment.

In some limited instances, a *personal work-related grievance* may be covered by this Policy, such as where the grievance arises from knowledge of unethical, illegal or fraudulent conduct. Further information is set out in **Appendix 1**.

6. Who can I make a report to?

Coles has both informal and formal ways in which concerns can be raised depending on your circumstances and the level of seriousness of the issue.

If you are comfortable, you are encouraged to raise a concern informally outside this Policy with your Line Manager. At any time before you raise a concern, you can obtain more information about this Policy, how it works and whistleblower information more generally by contacting either Stopleveline or one of the Protected Disclosure Officers listed in this Policy.

Coles Protected Disclosure Officer

You may report a matter directly to any director of Coles Group Limited or to any of the following Coles Protected Disclosure Officers:

Kris Webb , Chief People Officer	KWebb.Disclosure@coles.com.au
Leah Weckert , Chief Financial Officer	LWeckert.Disclosure@coles.com.au
David Brewster , Chief Legal Officer	DBrewster.Disclosure@coles.com.au
Cameron Newell , Head of Corporate Business Protection	CNewell.Disclosure@coles.com.au
Toni Molony , General Manager Legal	TMolony.Disclosure@coles.com.au
Marnee Nugent , General Manager Risk and Compliance	MNugent.Disclosure@coles.com.au
Kim Nguyen , Head of Compliance	KNguyen.Disclosure@coles.com.au
Nick Alston , Head of Export Legal and Compliance	NAlston.Disclosure@coles.com.au
Calvin An , Export Advisor	CAAn.Disclosure@coles.com.au

Reports may also be made by post to c/- Chief Legal Officer, Coles Group, 800 Toorak Rd, Hawthorn East Vic 3123 (or marked to the attention of one of the Protected Disclosure Officers referred to above).

Stopline Hotline

You can report a matter to Stopline by calling or emailing. Stopline is an **independent and confidential** reporting line that is run by an independent company. Team members, suppliers, contractors, employees of contractors and anyone covered by this Policy may use Stopline to report *Potential Misconduct*.

You may make a confidential report or choose to disclose your identity, it is your choice. If you elect to remain anonymous, Stopline Hotline will follow the protocols regarding confidentiality set out in section 8.

You can contact Stopline 24 hours a day 7 days a week by contacting:

- Stopline telephone 1300 304 550
- coles@Stopline.com.au
- <http://coles.Stoplinereport.com/>
- Stopline 365 app available on Google Play or the App Store
- <https://www.supplierportal.coles.com.au/csp/wps/portal/web/Administration/Complaints Helpline>

Anonymous Reports

A report may be submitted anonymously if you do not wish to disclose your identity. You also have the option of providing your details to Stopline, but not to Coles. In these instances, Stopline will not disclose your identity to Coles, and your report will remain anonymous. Depending on the circumstances, Coles may be able to respond to your report through Stopline.

Generally, you are encouraged to provide your name because it will make it easier for us to address your disclosure. For example, the context in which you may have observed the *Potential Misconduct* is likely to be useful information, and we may seek more information to assist an investigation. If you do not provide your name, the investigation will be conducted as best as possible in the circumstances and you will still be protected in accordance with this Policy. However, please be aware that an investigation may not be possible unless enough information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

7. Investigation of Potential Misconduct

Matters raised under this Policy will be received and treated seriously and with the utmost sensitivity. All matters will be dealt with fairly and objectively, in a timely manner and in accordance with relevant supporting procedures.

While making a report does not guarantee that the matter will be formally investigated, all reports will be assessed and considered by Coles and a decision made as to whether they should be investigated in accordance with this Policy. Coles' response to a report will vary depending on the nature of the report (including the amount of information provided).

Reports alleging *Potential Misconduct* will be assessed to:

- determine if and how they should be investigated in accordance with this Policy; and
- determine whether the *Potential Misconduct* is of a serious nature, in particular if it involves conduct involving senior management and or significant financial matters. Where the matter is serious, the Chief Legal Officer (or their delegate) must immediately notify the Managing Director and the Chair of the Audit and Risk Committee.

In all cases:

- All team members and contractors must cooperate fully with any investigations.
- The Protected Disclosure Officer may investigate the matter directly or may appoint an Investigation Officer to investigate the matter, other than in matters involving breaches of the Corporations Act where particular processes apply.
- The Chief Legal Officer or another Protected Disclosure Officer may be consulted to determine how Coles will respond and/or report the matter.
- If the matter relates to the Chief Legal Officer, approval must be sought from the Managing Director to engage external legal advisers to oversee the investigation.
- Unless there are confidentiality or other reasons not to do so, individuals to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.
- Where Coles considers it appropriate to do so, we will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

8. Protection of Whistleblowers

Coles is committed to protecting and respecting the rights of persons who make reports under this Policy and ensuring anyone who makes a report based on reasonable grounds is treated fairly and does not suffer any disadvantage.

(a) Protecting your identity

Coles' priority is to protect the identity of people who speak up and make a report. If you speak up, your identity (and any information we have because of your disclosure that someone could use to work out your identity) will only be disclosed if you give your consent to Coles to disclose that information or the disclosure is allowed or required by law.

We will take steps to protect your confidentiality, for example by ensuring your concerns are overseen and investigated by suitably qualified and appointed team members and securely and confidentially storing all files and records created related to a whistleblower report or an investigation.

(b) Protection from detriment

We will take all reasonable steps to protect you from detrimental treatment and will take appropriate action where any such detrimental treatment is identified. If you consider you are subjected to detrimental treatment because you made a report based on reasonable grounds under this Policy, you should inform any Protected Disclosure Officer or a senior Coles Executive immediately. If you consider the matter has not been appropriately addressed, you can refer it directly to the Chief Legal Officer.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavorable treatment connected with making a report.

The Corporations Act also gives special protection to disclosures about breaches of that Act, as long as certain conditions are met. Refer to **Appendix 1** for further details.

9. Duties of all team members in relation to *Potential Misconduct*

Coles team members who become aware of known, suspected, or potential cases of *Potential Misconduct* must make a report under this Policy or under other applicable policies.

10. Outcome of investigations and reporting procedures

At the end of the investigation, the Investigation Officer or Protected Disclosure Officer must submit a report to the Chief Legal Officer, which will be the property of Coles and will remain confidential.

Where an investigation identifies a breach of Coles' Code of Conduct or other internal policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, terminating or suspending the employment or engagement of the person(s) involved in the *Potential Misconduct*. If the report finds that there has been a suspected or an actual breach of the law Coles may refer the matter to the relevant legal authority.

11. Reporting procedures and review of Policy

The Head of Corporate Business Protection will be responsible for preparing periodic reports on the number and type of whistleblower incident reports. These reports will also be tabled at the Coles Audit and Risk Committee at regular intervals to ensure the Board have full visibility and transparency about whistleblower matters including any material incidents. The Audit and Risk Committee will determine whether any matters need to be considered by the Board, including information about any material incidents raised.

The Chief Legal Officer will provide the Board with immediate visibility of any disclosure of a serious nature. The Chief Legal Officer will also, at least annually, provide the Board with a summary of disclosures made under this Policy, including metrics on disclosures made and additional information about any material incidents raised.

All reporting of matters investigated in accordance with this Policy will maintain the confidentiality of any person who has reported a matter in accordance with the Policy. Any information that might lead to the disclosure of the identity of the whistleblower will also be excluded from these reports.

Disclosures made under this Policy must also be considered in light of the Market Disclosure Policy. All information that may trigger a continuous disclosure obligation must be dealt with in accordance with the Market Disclosure Policy.

This Policy will be periodically reviewed and updated. Team members who have roles under this Policy receive training on discharging their responsibilities and will be advised of any changes to this Policy and their responsibilities as required.

12. Relationship to other policies

This Policy should be read in conjunction with the following Coles Policies:

- Code of Conduct;
- Coles Market Disclosure Policy; and
- Anti-bribery and Corruption Policy.

Adopted by the Board on 24 March 2020.

Appendix 1

Protections provided by law

1. Additional legislative protections

The law offers protections where “eligible whistleblowers” make a disclosure outside the Whistleblower Policy (for example, if potential misconduct is reported to people other than Protected Disclosure Officers). If an eligible whistleblower makes a “protected disclosure” under the law that does not comply with the Whistleblower Policy, they will still be entitled to legal protections. More information on “eligible whistleblowers” and “protected disclosures” is set out below.

Please contact a Protected Disclosure Officer if you would like more information about legal protections.

2. Eligible whistleblowers

Under the law, an “eligible whistleblower” is an individual who is, or has been:

- an officer or employee of Coles (e.g. current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers, and directors);
- a supplier of services or goods to Coles (whether paid or unpaid), including employees (e.g. current and former contractors, consultants, service providers and business partners);
- an associate of Coles; and
- a relative, dependent or spouse of an individual above.

3. Protected disclosures

Certain information that is disclosed to certain people or organisations is protected by law. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<p>General disclosable matters</p> <ul style="list-style-type: none"> • Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Coles Group Limited or a related body corporate (Coles Group) • Information that the Coles Group or any officer or team member of the Coles Group has engaged in conduct that: <ul style="list-style-type: none"> ○ contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act); ○ represents a danger to the public or the financial system; or ○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. <p>Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below.</p>	<p>Recipients for any general disclosable matters</p> <ul style="list-style-type: none"> • A person authorised by Coles Group Limited to receive protected disclosures – i.e. Protected Disclosure Officers under this Policy (see section 6) • An officer or senior manager of the Coles Group • An internal or external auditor, or a member of an audit team conducting an audit, of the Coles Group • An actuary of the Coles Group; ASIC or APRA or another body prescribed by the Regulations • A lawyer for the purpose of obtaining legal advice or legal representation.
<p>Tax-related disclosable matters</p> <ul style="list-style-type: none"> • Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Coles Group Limited (Company) or an associate, which the team member considers may assist the recipient to perform functions or duties in relation to the tax affairs of the Company or an associate 	<p>Recipients for any tax-related disclosable matters</p> <ul style="list-style-type: none"> • A person authorised by the Company to receive reports of tax-related disclosable matters • An internal or external auditor, or a member of an audit team conducting an audit, of the Company • A registered tax agent or BAS agent who provides tax services or BAS services to the Company • A director, secretary or senior manager of the Company • A team member or officer of the Company who has functions or duties that relate to the tax affairs of the Company • A lawyer for the purpose of obtaining legal advice or legal representation

Information reported or disclosed	Recipient of disclosed information
<p>Further tax-related information</p> <p>Information that may assist the Commissioner of Taxation to perform his or her functions or duties under a taxation law in relation to the Company</p>	<p>Recipients for any further tax-related information</p> <ul style="list-style-type: none"> • Commissioner of Taxation • A lawyer for the purpose of obtaining legal advice or legal representation

The law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients. Please contact the Chief Legal Officer if you would like more information about emergency and public interest disclosures.

Personal work-related grievances

Legal protection for disclosures about solely personal employment related matters is only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering making a report; or
- it is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, a grievance is **not** a ‘personal work-related grievance’ if it:

- has significant implications for an entity regulated under the law that do not relate to the discloser;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other Commonwealth laws;
- concerns conduct that represents a danger to the public or financial system; or
- concerns conduct prescribed by the regulations.

4. Specific protections and remedies

Additional legislative protections may also be available to eligible whistleblowers who make protected disclosures under the law, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of a team members employment, reinstatement of their position; and
- any other order the court thinks appropriate.

The law also states that if you make a protected disclosure:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;

- you are not subject to any civil, criminal or administrative liability for making the disclosure; and
- no contractual or other remedy may be enforced or exercised against on you the basis of the disclosure.