

## WHISTLEBLOWER POLICY

### 1. Intention

1.1. The purpose of this Policy is to ensure that all Lush Employees understand their rights, obligations and protections in relation to making a Protected Disclosure if there is reasonable grounds to suspect that serious misconduct has occurred at Lush.

1.2. This Policy details the process for raising a claim or a Protected Disclosure and informs Employees of how it is to be investigated by Lush. Further, the purpose of this Policy is to support Lush's values, to ensure our long-term sustainability and reputation as well as to meet statutory and regulatory obligations in Australia, under the Corporations Act 2001 (Cth), and in New Zealand, under the Protected Disclosures Act 2000.

1.3. This Policy is intended to be an important practical tool for helping Lush to identify wrongdoing that may not be uncovered without a safe and secure means for disclosing serious and unlawful conduct and/or practices. This Policy holds us true to our ethics - to deter wrongdoing in the first instance by demonstrating that wrongdoing will be reported and addressed, and that the Company will support and protect those who report wrongdoing.

### 2. Scope

This Policy and the protections outlined in the Policy apply to all Australian and New Zealand Lush Employees, officers (e.g. Company Directors), and volunteers.

The protections outlined in this Policy may also apply to Lush contractors, consultants, service providers, individuals who supply goods or services to the Company (and their employees), associates of Lush and any relatives or dependents of these people. Former Lush Employees may also be eligible for protection under this Policy, provided they make a Protected Disclosure in relation to Lush.

### 3. Definitions

3.1. **Disclosable Matter** means a matter concerning Lush, its officers (e.g. Company Directors), or Employees, including misconduct, or an improper state of affairs or circumstances in relation to Lush. Read [Clause 7](#) for a more detailed explanation.

3.2. **Eligible Recipient** means a person authorised by law or Lush to receive disclosures that may qualify for protection by this Policy. Read [Clause 11](#) for a more detailed explanation.

3.3. **Eligible Person** means someone who is eligible to make a disclosure that may qualify for protection, including Lush Employees and Relevant Individuals. Read [Clause 6](#) for a more detailed explanation.

3.4. **Employee** means permanent, contracted (full-time or part-time) and casual employees

of Lush. Also any employees who are contracted to Lush or employed by a third party (such as through a recruitment agency).

3.5. **Lush** means Lush Australasia Retail Pty Ltd, Lush Australasia Manufacturing Pty Ltd and Lush (New Zealand) Ltd.

3.6. **Policy** means the Lush Whistleblower Policy.

3.7. **Protected Disclosure** means the disclosure of a Disclosable Matter by an Eligible Person to an Eligible Recipient. Read [Clause 5](#) for a more detailed explanation.

3.8. **Relevant Individual** means individuals who supply goods or services to Lush (and their employees), associates and relatives/dependents of these people and former employees.

3.9. **Whistleblower** means an Eligible Person who makes a Protected Disclosure to an Eligible Recipient. A Whistleblower may request protection under the terms of this Policy.

3.10. **Whistleblower Program Team** means the Whistleblower Investigation Officers (WIO) appointed in Lush and the Whistleblower Protection Officer and any other Lush staff are involved. Details of this team are available [here](#).

3.11. **Whistleblower Investigation Officer (WIO)** is a senior Manager employed at Lush who is responsible for leading, co-ordinating or overseeing the investigation of matters in a fair, confidential, objective (without bias) and timely manner.

3.12. **Whistleblower Protection Officer (WPO)** is a senior Manager employed at Lush who is responsible, as far as is reasonably practicable, to protect any Whistleblower who makes a report to the organisation and is accountable for the provisions of this Policy.

## 4. Our Commitment

4.1. Lush wants all Employees to know they are able to raise concerns, who they can speak to, and what happens after they make a report. Lush also wants to let Employees know they have a right to remain anonymous as well as how, as a company, Lush will ensure individuals are not subjected to any retaliation or other abuse because of making a report.

4.2. Lush wants to encourage Employees to speak up when they see activity or behaviour that they reasonably suspect is wrong or does not match Lush's values. The goal of this Policy is to provide very clear guidelines on how this information is managed and investigated.

4.3. Lush will ensure the fair treatment of Whistleblowers or any Employees who are involved or mentioned in a disclosure that qualifies for protection, including those who are the subject of a claim or disclosure.

4.4. With this Whistleblower Policy, Lush aims to ensure:

- (a) Every Employee is given the chance to speak up (either by remaining anonymous or by providing details of their identity) when they reasonably believe Lush is not adhering to the law or ethical standards of operation. All Lush Employees should

have a place to report misconduct, and an assurance that every report will be heard, assessed and acted on, and that Lush will make improvements based on the outcome.

- (b) Lush believes everyone should be able to make reports anonymously and is committed to protecting Whistleblower's identities, if they do not wish to share their identity.
- (c) Lush will assess every report of misconduct and investigate reports where there is reasonable suspicion of wrongdoing. At the end of the investigation, the WIO will document the outcome and provide information to the Employee where appropriate.
- (d) Lush will ensure that the Policy is easily accessible by all Employees and to provide ongoing education and training for Employees and members of the Lush Whistleblower Program.

## 5. When is a Person Protected Under This Policy?

5.1. A person will be considered a Whistleblower who has made a Protected Disclosure and will be protected in relation to this Protected Disclosure under this Policy if all three of the following requirements are satisfied:

- they are an Eligible Person (read [Clause 6](#) for more detail on who this is); and
- they have made a disclosure in relation to a Disclosable Matter (see [Clause 7](#); and
- they have made that disclosure to an Eligible Recipient (see [Clause 11](#)).

## 6. Who Can Submit a Disclosure as an Eligible Person

6.1. An Eligible Person is defined as a person who meets the definition of one or more of these categories:

- (a) current and former Australian and New Zealand Lush Employees, working in any job role (e.g. current and former Employees who are permanent, part-time, fixed-term or casual / temporary, interns, managers, and Directors);
- (b) a supplier of services or goods to Lush (whether paid or unpaid), including their employees (e.g. current and former contractors, consultants, service providers and business partners);
- (c) an associate of Lush; and
- (d) a relative, dependant or spouse of an individual in (a)–(c) above, e.g. relatives, dependants or spouse of current and former Employees, contractors, consultants, service providers, suppliers and business partners.

## 7. What Conduct Should Be Reported

7.1. To be eligible for protection as a Whistleblower, the information that the person discloses must be a Disclosable Matter. The following matters are Disclosable Matters:

- information concerning misconduct, or an improper state of affairs or circumstances in relation to Lush;
- information indicating that the Lush (or one of the Directors or Employees of Lush) has engaged in conduct that breaches, or is an offence against any of the below legislation in Australia:

- o the *Corporations Act 2001*;
  - o the *Australian Securities and Investments Commission Act 2001*;
  - o the *Banking Act 1959*;
  - o the *Financial Sector (Collection of Data) Act 2001*;
  - o the *Insurance Act 1973*;
  - o the *Life Insurance Act 1995*;
  - o the *National Consumer Credit Protection Act 2009*;
  - o the *Superannuation Industry (Supervision) Act 1993*;
  - o an instrument of one of the above pieces of legislation;
  - o any Commonwealth law that is punishable by imprisonment for a period of 12 months or more;
- information which indicates that Lush (or one of the Directors or Employees of Lush) has engaged in conduct that represents a danger to the public or financial system.

7.1.2. Examples of disclosures that will be protected include a disclosure of information about:

- fraud, money laundering, or misappropriation of funds;
- offering or accepting a bribe; or
- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- fraudulent, unlawful, corrupt or irregular use of Lush funds or resources;
- unethical practices that violate the law or any legal code;
- conduct that poses a serious risk to public health, safety, the environment or the maintenance of the law;
- money laundering or company tax avoidance; and
- serious misconduct relating to breaches of any of Lush's policies, such as discrimination, harassment, or bullying.

## 7.2. What is Not Covered by this Policy

7.2.1. It is important that this Policy also outlines what concerns are not considered Protected Disclosures but may fall under other complaint handling processes and procedures at Lush. This behaviour or conduct may include:

- personal or work-related grievances or complaints, such as interpersonal conflict between the Whistleblower and another Lush employee;  
*Please note that a personal work-related grievance may qualify if the report includes information about serious misconduct, or information about serious misconduct that is accompanied by a personal work-related grievance;*
- decisions that **do not** involve a breach of workplace laws or decisions regarding any transfers or promotions;

- decisions about the terms and conditions of engagement of the Whistleblower;
- a decision to suspend or terminate the engagement of the Whistleblower or otherwise to discipline the Whistleblower;
- conduct or theft that is not classified as serious misconduct or that would not result in a criminal offence.

7.2.2. Eligible Persons who make a disclosure that does not meet the requirements or the definition of a Protected Disclosure will not qualify for protection under relevant legislation.

7.2.3. To raise a concern or complaint on any issue that does not meet the requirements of a Protected Disclosure, please speak to a Manager or a member of the People Support team for details on how to raise a complaint that is not covered by this Policy.

7.3. A Whistleblower can still qualify for protection from retaliation and to keep their identity protected even if their disclosure turns out to be incorrect based on their reasonable belief of the wrongdoing.

7.3.1. The term 'reasonable grounds to suspect' is based on an objective reasonableness of the reasons for the Whistleblower's suspicion of wrongdoing. It ensures that a Whistleblower's motive for making a disclosure, or their personal opinion of the person(s) involved, does not prevent them from qualifying for protection. In practice, a mere allegation with no supporting information is not likely to be considered as having 'reasonable grounds to suspect'. However, a Whistleblower does not need to prove their allegations.

7.4. Deliberate false or vexatious reporting

7.4.1. Making deliberate false reports is when a Whistleblower reports information they know to be untrue. It does not include situations where a Whistleblower reasonably suspects misconduct and their suspicions are later determined to be unfounded.

7.4.2. Any individuals who deliberately submit false reports may not be able to access the Whistleblower protections under legislation and there may be disciplinary action as a result of making deliberate false reporting.

7.4.3. Lush strongly discourages deliberate false reporting and making vexatious reports and reserves the right to investigate allegations of vexatious reporting.

7.4.4. It is important to note that Lush will not question the Whistleblower's motive for reporting or assume disclosures about conduct or behaviour that appear to have had a personal impact on a Whistleblower are somehow less serious.

## 8. Process For Making A Report

8.1. If an Employee or Eligible Person would like to make a report, they can do this by various ways, and this may depend on if they wish to remain anonymous:

- Sending an email to: [blowthewhistle@lush.com.au](mailto:blowthewhistle@lush.com.au) (from a known or anonymised email address);
- Sending a written report to: The Lush Whistleblower Protection Officer, 1A, 74-76

Biloela Street, Villawood NSW 2163;

- Calling the Whistleblower Protection Officer, contact details are available [here](#);
- Emailing or speaking to one of the Directors at Lush, contact details are available [here](#);
- Speaking with a member of the Lush Whistleblower team (an Eligible Recipient), contact details are [here](#).

## 9. Remaining Anonymous

9.1. Lush will respect and protect the Whistleblower's identity if the Whistleblower chooses to make an anonymous report. They can choose to remain anonymous while making a report, interacting with WIOs during an investigation of the report, as well as after the matter is closed. At any given time the Whistleblower can identify themselves, but this is the individual's choice and at no point do they need to do this nor will they be forced to provide their identity. The Whistleblower can refuse to answer questions that they feel could reveal their identity during follow-up conversations.

9.2. If the Whistleblower decides not to disclose their identity, Lush will take the following reasonable precautions to protect this information:

- refer to the Whistleblower in gender-neutral terms,
- redact identifying information on documents;
- store information (emails, documents) in secure and password-protected systems;
- restrict access on documents and systems to authorised persons;
- discuss with the Whistleblower what information may potentially identify them, and limiting and/or redacting this information.

9.2.1. Lush will outline and document who will be informed of their report. Lush will also take all steps necessary (as outlined in this Policy) to ensure the Whistleblower does not suffer any retaliation or adverse action due to raising a concern.

9.2.2. See [Clause 14](#) for further details on how Lush works to protect the identity of anonymous Whistleblowers.

9.2.3. The Whistleblower may choose to adopt a pseudonym for the purposes of their disclosure, and not use their true name(s). This may be appropriate in circumstances where the Whistleblower's identity is known to their supervisor, the internal reporting point (a WIO) or WPO, but the Whistleblower prefers not to disclose their identity to others.

9.2.4. If a disclosure comes from an email address from which the person's identity cannot be determined, and the Whistleblower does not identify themselves in the email, it will be treated as an anonymous disclosure.

9.2.5. Whilst every effort will be made to protect a Whistleblower's anonymity, in practice it is important to note that other Employees may be able to reasonably assume the Whistleblower's identity. This could happen, for example, if the Whistleblower had previously communicated an intention of making a disclosure, or if they are one of a limited group of people who have access to the information being disclosed.

9.2.6. It is worth noting that Lush will make every endeavour possible to investigate the report, but in some cases, there are limitations of what can be achieved if the Whistleblower decides to remain anonymous, or if the Company is unable to contact them to discuss their disclosure and insufficient evidence has been provided.

9.3. Legal Provisions for Protecting the Identity of Whistleblowers:

9.3.1. Lush cannot disclose the identity of a Whistleblower or information that is likely to lead to the identification of the Whistleblower (which they have obtained directly or indirectly because the Whistleblower made a disclosure that qualifies for protection). It is illegal for a person to disclose any such information outside the below exceptions.

9.3.2. The exception to the above is if the Whistleblower's identity is disclosed:

- (a) to Government agencies or bodies, in Australia such as: ASIC, APRA, or a member of the Australian Federal Police (within the meaning of the Australian Federal Police Act 1979) or in NZ such as the Office of the Ombudsman.
- (b) to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower provisions in relevant legislation);
- (c) to a person or body prescribed by regulations; or
- (d) with the consent of the Whistleblower.

9.3.3. However, Lush can disclose the information contained in a disclosure with, or without the Whistleblower's consent if:

- (a) the information does not include the discloser's identity;
- (b) Lush has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information; and
- (c) it is reasonably necessary for investigating the issues raised in the disclosure.

9.3.4. If a Whistleblower feels a breach of confidentiality has occurred during the investigation process, they can lodge a complaint with Lush or with a regulator.

- In Australia, this could be ASIC, APRA or the ATO;
- In New Zealand, this is the Office of the Ombudsman.

## 10. The Investigation Process

10.1. It is important for Lush to be transparent and outline the process that will be undertaken to investigate a report submitted through the correct whistleblowing channels.

10.1.2. This is an overview of the steps that a member of the Lush Whistleblowing team will go through once a report is received, until the case is closed.

- A report (anonymous or otherwise) is received by any means outlined in [Clause 8](#);
- A WIO is assigned to the report (by the WPO), to confirm its receipt and assess the claim;
- The WIO will do an initial assessment to confirm that it is a valid report, and that it qualifies for protection. They will then request permission from the WPO to commence an investigation.

- The WIO will begin their investigation. This can include corresponding with the Whistleblower if there is a way to do this;
- The WIO will investigate and update management and the WPO as required;
- Once the WIO has finalised their investigation and report, the WPO and the Whistleblower will be updated;
- At this point, the WIO will hand everything over to the relevant Senior Management for any subsequent action to take place.

10.2. The WIO will take every measure to complete the investigation in a timely manner. Timeframes for completing investigation depend on the nature of the disclosure, and the Whistleblower will be informed throughout the process.

10.3. The purpose of the investigation is to determine whether there is adequate evidence to substantiate or refute the matters alleged in a Protected Disclosure, and an employee who is the subject of a Protected Disclosure will be advised about:

- the subject matter of the disclosure when required for the purposes of natural justice and procedural fairness; and
- the outcome of the investigation.

## **11. Who is an Eligible Recipient and Who is Alerted To a Report?**

11.1. An Eligible Recipient is an officer or senior Manager of Lush, an internal or external auditor or any person authorised by Lush to receive disclosures that may qualify for protection.

11.1.1. The WPO and the WIO are both authorised by Lush to receive disclosures that may qualify for protection and are Eligible Recipients.

11.1.2. A Whistleblower needs to make a disclosure directly to one of Lush's Eligible Recipients to be able to qualify for protection as a Whistleblower under this Policy. A Whistleblower qualifies for protection from the time they make their disclosure, regardless of whether the Whistleblower or recipient recognises that the disclosure qualifies for protection.

11.2. Once a report is submitted (anonymous or not), this report goes to the Lush WPO. This person will then assess the report and assign it to a WIO, who will manage the investigation.

11.2.1. Certain senior Managers might be alerted to the report as part of the reporting process or if they are involved in the investigation in some way.

11.2.2. Any information that could potentially identify an anonymous Whistleblower will be held in the strictest of confidence and will not be shared, unless compelled by law.

## **12. Updating the Whistleblower on the Outcome**

12.1 As part of the investigative process, the Whistleblower will be updated by a member of the Whistleblower Program of the progress of the investigation. These updates can include the following:

- Confirmed receipt of a report from a Whistleblower.

- A member of the Whistleblower team has begun the investigation process.
- The investigation is currently ongoing.
- The investigation has been closed.

12.1.2. The Whistleblower will be updated at least once a month while the investigation is ongoing. They will then be updated once the investigation has been closed.

12.1.3. Lush will strive to provide as much information on the investigation as possible. However, due to Lush's privacy guidelines, there is often information that can not be shared with the Whistleblower.

### 13. If The Whistleblower Is Not Satisfied With The Result

13.1. If, after receiving a summarised report of the investigation, the Whistleblower is not satisfied with the result, they can escalate this to the WPO. The Whistleblower can request for an escalation in writing so that a formal review can take place. While the WPO will commit to reviewing the request, they are under no obligation to re-open the investigation. If the WPO concludes that the investigation was conducted properly and no new information exists that would change the results of the investigation, the investigation will remain concluded.

### 14. How Whistleblowers Are Protected

14.1. A Whistleblower is protected from any of the following in relation to making a disclosure:

- (a) civil liability (e.g. any legal action against the Whistleblower for breach of an employment contract, duty of confidentiality or another contractual obligation);
- (b) criminal liability (e.g. attempted prosecution of the Whistleblower for unlawfully releasing information, or other use of the disclosure against the Whistleblower in a prosecution (other than for making a false disclosure)); and
- (c) administrative liability (e.g. disciplinary action for making the disclosure).

14.1.2. The protections do not grant immunity for any misconduct a Whistleblower has engaged in that is revealed in their disclosure.

14.2. Anonymity After Submitting A Report

Within this Policy, [Clause 9](#) sets out how an Eligible Person can remain anonymous during the process of submitting a report. After submitting a report, the following policies around anonymity are in place to protect the Whistleblower's identity.

- The Whistleblower has the right to remain anonymous and does not need to identify themselves at any time during the investigation process.
- Lush will use tools and platforms to help protect the Whistleblower's identity during, and after submitting a report, as outlined in [Clause 9.2.1](#).
- At no time will Lush force the Whistleblower to reveal their identity.
- The Whistleblower can refuse to answer questions they feel could identify themselves. If the Whistleblower reveals themselves at any time, the WIO will

document who will have access to their identity.

### 14.3. Potential Retaliation

A Whistleblower might be concerned that staff or Lush management may retaliate or threaten to retaliate against them as a result of making a disclosure, or a belief that they may have made or proposed to make a disclosure. Any such retaliation is prohibited, both under this Policy and in legislation. Examples of retaliation that is prohibited include:

- Being terminated or having their employment ceased;
- Harassment on the job or workplace bullying;
- Warnings or disciplinary actions;
- Discrimination;
- Any other action that can be perceived as retaliation for making a report.

14.3.1. Lush will protect the Whistleblower from potential retaliatory actions as detailed above, only as they relate to the act of making a Protected Disclosure and not in the ordinary course of the Whistleblower's employment that is not related to the disclosure.

14.3.2. Examples of action that may not be retaliation includes managing unsatisfactory work performance where it is unrelated to the Protected Disclosure.

### 14.4. Considered Risk of Retaliation

In the case of "considered risk of retaliation", the Whistleblower may reasonably believe any action in retaliation is about to occur, and they are being targeted. In cases of considered retaliation, the Whistleblower should contact the WPO. The WPO will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved. Potential steps to protect the Whistleblower from a considered risk of retaliation can include:

- The Whistleblower taking leave.
- The Whistleblower being reassigned to other duties.
- The Whistleblower being reassigned to another location.

### 14.5. Already Retaliated Against

If the Whistleblower feels that they have already been subject to retaliatory action against them, they should escalate this immediately to the WPO. The WPO will take the action they feel is appropriate as well as recommendations for resolution. Potential steps to protect the Whistleblower after retaliation has occurred can include:

- The Whistleblower being reassigned to other duties;
- The Whistleblower being reassigned to another location;
- The Whistleblower taking leave.

### 14.6. How Lush Deals With Retaliation

Lush does not tolerate any attempts to retaliate against a Whistleblower who has made a report. After investigating such matters, any Employee or associated person that is found carrying out retaliatory action will face disciplinary action, including the potential for their

employment to be terminated.

#### 14.7. Retaliation Not Adequately Resolved

If the Whistleblower feels their report of retaliation was not resolved adequately, they can escalate this case via email. The report will need to go to WPO, who will then investigate the matter and process for how the claim of retaliation was dealt with.

#### 14.8. Compensation

14.8.1. A Whistleblower can seek compensation and other remedies through the courts if:

- (a) they suffer loss, damage or injury because of a disclosure; and
- (b) Lush failed to take reasonable precautions and exercise due diligence to prevent retaliation.

14.8.2. Lush encourages the Whistleblower to seek independent legal advice in the event they wish to seek compensation or other remedies.

14.8.3. Disclosures to a legal practitioner for the purposes of obtaining legal advice or representation in relation to protections outlined in this Policy are also considered to be a Protected Disclosure.

#### 14.9. Separation of Issues

Lush Employees will still be able to raise any issues that are work or performance-related. While Lush will protect the Whistleblower from any retaliation, it is also important that they are still effective in carrying out their job to a satisfactory level. The Company can still raise any performance or contract issues with the Whistleblower as long as they are kept separate and not influenced at all from any reports that have been made.

#### 14.10. Protection and Immunity for Others

Any other Employees or parties that are involved or are witnesses in the investigation will also be protected from retaliation in the same manner as the Whistleblower.

#### 14.11. Legislative and Regulatory Protection and Assistance

If in any jurisdictions or locales where Lush operates has Whistleblowing protection laws that provide a higher level of protection than what is included in this Policy, the local legislation will take precedence.

## 15. Roles and Responsibilities

15.1. The roles within Lush's Whistleblowing Program include the following:

- Whistleblowing Protection Officer (WPO);
- Whistleblower Investigation Officers (WIO) who investigate individual reports;
- People Support team members who may provide advice during investigations.

#### 15.2. Responsibilities

The following are the responsibilities of each role in the Lush Whistleblowing Program.

**Whistleblowing Protection Officer (WPO):** This person owns the entire program and measures and reports on its overall success. This includes Employees knowing and understanding the program, an easy process of making a report, investigating reports, as well as being a point of escalation for any concerns or retaliation that has taken place. While this individual reports into the organisation, the results of their work goes directly to the Lush Company Directors. The WPO also views incoming anonymous reports, assigns these reports to a WIO, and manages them as they conduct investigations. This person is the first line of escalation and works collaboratively with WIOs to ensure anonymous reports are heard and acted upon.

**Whistleblower Investigation Officers (WIO):** WIOs are assigned anonymous reports and their role is to investigate these reports. This includes interacting with and asking questions of Whistleblowers, as well as using the information provided to investigate the report submitted. Their investigation can be internal or external to the organisation depending on what was documented in the report. Their goal is to gather the facts and put forth a final report to management on what happened and what action they feel needs to take place.

**People Support team:** Members from the People Support team who are not Eligible Recipients, may be called upon to provide advice and guidance during any investigation. The Whistleblowing Program leverages their expertise and experience in conducting investigations to ensure Lush are following best practices during investigations and are treating all Employees fairly.

## 16. Monitoring

16.1. As a matter of good practice, the Whistleblower Program and Policy will be regularly monitored for its effectiveness, as well as the processes and procedures. This will be conducted by the Whistleblowing Protection Officer (WPO) in consultation with the Company Directors.

## 17. Reporting Externally

17.1. Lush encourages Employees and Relevant individuals to make a disclosure to an Eligible Recipient in the first instance to address wrongdoing as early as possible.

17.1.2. A Whistleblower can make a disclosure directly to regulatory bodies, or other external parties, about a Disclosable Matter and qualify for protection under this Policy without making a prior disclosure to Lush.

17.1.3. Depending on the location of the Whistleblower, or the region in which the Protected Disclosure is related to, there are various government bodies that can receive Protected Disclosures.

- (a) In Australia, disclosures of information relating to Disclosable Matters can be made to ASIC, APRA or another Commonwealth body prescribed by regulation and qualify for protection under the Corporations Act 2001 (Cth). More information can be found on the ASIC website [here](#) on how it handles disclosures.
- (b) In New Zealand, disclosures can be made to the Office of the Ombudsman,

Commissioner of Police, or an appropriate authority who is able to receive disclosures, as detailed by the Office of the Ombudsman if Lush has not dealt appropriately with the claim. More information can be found on the website of the Office of the Ombudsman [here](#) on how it handles disclosures.

17.1.4. In Australia, an Eligible Person can make a disclosure outside of Lush and qualify for protection, if an Employee believes it is necessary to contact regulatory bodies or other external parties through government agencies, especially regarding disclosures in an emergency or of public interest, as detailed in [Clauses 16.2](#) and [16.3](#).

17.1.5. A Whistleblower can contact the WPO or an independent legal adviser to ensure they understand the criteria for making a public interest or emergency disclosure that qualifies for protection.

## 17.2. Australian Provision for Emergency Reporting of Disclosures

For any Australian Lush Eligible Person, they can make an 'emergency disclosure', which is the disclosure of information to a journalist or parliamentarian, where:

- (a) the Whistleblower has previously made a disclosure of the information to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the Whistleblower has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- (c) before making the emergency disclosure, the Whistleblower has given written notice to the body to which the previous disclosure was made that:
  - (i) includes sufficient information to identify the previous disclosure; and
  - (ii) states that the Whistleblower intends to make an emergency disclosure; and that:
- (d) the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the journalist or parliamentarian of the substantial and imminent danger.

17.2.1. Whistleblowers should seek independent legal advice before making a disclosure categorised as an emergency disclosure.

## 17.3. Australian Provision for Public Interest Disclosures

For any Australian Lush Eligible Person, they can make a 'public interest disclosure' which is the disclosure of information to a journalist or a parliamentarian, where:

- (a) at least 90 days have passed since the discloser made the disclosure to ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) the Whistleblower does not have reasonable grounds to believe that action is being, or has been taken, in relation to their disclosure;
- (c) the Whistleblower has reasonable grounds to believe that making a further disclosure of the information is in the public interest; and
- (d) before making the public interest disclosure, the Whistleblower has given written notice to the body to which the previous disclosure was made that:
  - (i) includes sufficient information to identify the previous disclosure; and
  - (ii) states that the Whistleblower intends to make a public interest disclosure.

17.3.1. Whistleblowers should seek independent legal advice before making a disclosure categorised as a public interest disclosure.

## 18. Ongoing Governance and Review of the Whistleblower Policy

18.1. From time to time, this Policy will need to change to keep up with Lush's values, best practices, improvements, as well as legislation and regulation changes. Any additions or amendments to this Policy will be communicated to all Employees and any relevant stakeholders.

18.1.2. Any changes to this Whistleblower Policy must be approved by the Company Directors and the WPO.

18.1.3. The Company Directors are updated every quarter on Lush's Whistleblowing Program, including reports, investigations, and results to date. Reports or investigations that are urgent or require immediate action will be reported as needed.

## Appendix 1

Please find the contact and location details for the Lush Australian and New Zealand Whistleblower Team. When contacting a member of the team by phone, please be conscious of time differences and working hours (generally this is between 8:00am to 5:00pm, Australian Eastern Standard time).

Whistleblower Protection Officer: Amy Lynes  
Location: Sydney, New South Wales, Australia  
Phone: +61 414 312 527  
Email: [blowthewhistle@lush.com.au](mailto:blowthewhistle@lush.com.au)

Whistleblower Eligible Recipients who can also be emailed via: [blowthewhistle@lush.com.au](mailto:blowthewhistle@lush.com.au).

The Company Directors can be contacted below:

Mark Lincoln  
Location: Sydney, New South Wales, Australia  
Phone: +61 407 785 519  
Email: [markl@lush.com.au](mailto:markl@lush.com.au)

Peta Granger  
Location: New South Wales and Queensland, Australia  
Phone: +61 426 884 938  
Email: [petaq@lush.com.au](mailto:petaq@lush.com.au)

I agree that I have read and understood the above Policy.

Name:

Signature:

Date: