


<b>BU</b>	<b>APPROVED BY / ISSUED DATE</b> July / 2026	  <b>POLICIES &amp; PROCEDURES</b>
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		<b>WWG WHISTLEBLOWER POLICY</b>

### What this policy is about:

Workwear Group (the “**Company**”) 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.

The Company encourages reporting of suspected unethical, illegal, fraudulent, or undesirable conduct involving our businesses. The Company provides protections and measures so that those who make a report may do so confidentially and without fear of intimidation, disadvantage, or reprisal.

This policy is available on the intranet and internet pages of our businesses.

### Who is an eligible whistleblower under this policy?

This policy applies to protected disclosures<sup>1</sup> by:

- an officer, former officer, team member, former team member, contractor, or former contractor of the Company
- an individual, or employee of a person or entity, who supplies goods or services to the Company (whether paid or unpaid)
- an associate of the Company (meaning a director or secretary of the Company or of its related bodies corporate, or a person acting in concert with the Company); and
- a relative or dependant of any of the persons listed above.

In addition to the matters outlined in this policy:

- the *Corporations Act 2001* (Cth) (**Corporations Act**) provides specific protections to whistleblowers who disclose information concerning misconduct or an improper state of affairs or circumstances regarding the Company or a related body corporate (see Annexure A). This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system; and
- the *Taxation Administration Act 1953* (Cth) (**Taxation Administration Act**) provides specific protections to whistleblowers on tax related matters (see Annexure B)

### What is Reportable Conduct?

You may make a report under this policy if you have reasonable grounds to suspect any misconduct or improper state of affairs or circumstances (Reportable Conduct). For example (and the following is not an exhaustive list), this might include having reasonable grounds to suspect that a Company director, officer, team member, contractor, supplier, tenderer, or other person who has business dealings with the Company has engaged in conduct which:

- is dishonest, fraudulent, or corrupt, including bribery or other activity in breach of the Wesfarmers Anti-bribery Policy
- is illegal (such as theft, violence, harassment or intimidation, criminal damage to property, breach of competition and consumer law, breach of privacy law or other breaches of state or federal law)

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<sup>1</sup> A protected disclosure is a disclosure made by an eligible whistleblower to an eligible recipient about reportable conduct within the meaning of the Corporations Act.

- is unethical or in breach of the Company's policies (such as dishonestly altering company records or data, or adopting questionable accounting practices)
- is potentially damaging to the Company, a team member or a third party, such as unsafe work practices, environmental damage, health risks or abuse of property or resources
- amounts to an abuse of authority or a conflict of interest
- may cause financial loss to the Company or damage its reputation or be otherwise detrimental to the Company's interests; or
- involves harassment, discrimination victimisation or bullying, that is systemic or widespread and is not characterised as personal work-related grievance as defined in the Corporations Act

The Company expects that reports made under this policy are made honestly, ethically and on reasonable grounds. Persons making reports under this policy may still qualify for protection under this policy even if their disclosure turns out to be incorrect.

### What is not Reportable Conduct?

Reportable Conduct generally does not include conduct concerning a person's individual employment or former employment (other than as set out in Reportable Conduct). These matters, known as personal work - related grievances may include:

- an interpersonal conflict at work
- a decision relating to engagement, transfer, or promotion
- a decision relating to terms and conditions of engagement; or
- a decision to suspend or terminate the engagement or to discipline the person.

These matters will typically be assessed and, where appropriate, investigated or addressed under the Company's Respectful Workplace Policy.

A personal work-related grievance may however amount to Reportable Conduct under this policy, where for example, the grievance is systemic in nature and involves or affects multiple team members or relates to conduct that has been taken against a person because they made a report under this policy

### Who can I make a report to?

The Company has nominated several channels (or eligible recipients) for making a report if you become aware of any issue or behaviour which you consider to be Reportable Conduct:

Eligible Recipient	Details
To Speak Up (monitored by independent third-party)	<p>A report may be made via the Speak Up Service: a free external hotline and reporting service independently monitored by Deloitte.</p> <p>Speak Up reporting options are:</p> <ul style="list-style-type: none"> <li>• by phone: 1800 176 386</li> <li>• by email: <a href="mailto:SpeakUp@deloitte.com.au">SpeakUp@deloitte.com.au</a></li> <li>• web-based access: <a href="http://www.SpeakUp.deloitte.com.au">www.SpeakUp.deloitte.com.au</a></li> <li>• by post: Speak Up Reply Paid 12628 A'Beckett Street Melbourne VIC 8006</li> </ul> <p>Reports may be made anonymously. Any details which may identify you (such as your name or contact details) will only be provided to the Company if you consent to those details being shared with the Company.</p>

Eligible Recipient	Details
To a Protected Disclosure Officer	<p>To ensure appropriate escalation, and timely investigation, we request that reports are made to one of our Protected Disclosure Officers, listed below:</p> <ul style="list-style-type: none"> <li>• Damian Zahra –Chief People Officer <a href="mailto:DZahra.whistleblower@bunnings.com.au">DZahra.whistleblower@bunnings.com.au</a></li> <li>• Judd Young – General Manager Workplace Relations and Workforce Planning <a href="mailto:JYoung.whistleblower@bunnings.com.au">JYoung.whistleblower@bunnings.com.au</a></li> <li>• Workplace Relations Lawyers <a href="mailto:WRLawyers.whistleblower@bunnings.com.au">WRLawyers.whistleblower@bunnings.com.au</a></li> <li>• Michelle Curran – General Manager, Group Risk and Compliance <a href="mailto:MCurran.whistleblower@bunnings.com.au">MCurran.whistleblower@bunnings.com.au</a></li> <li>• Sophie Robinson – Enterprise Risk and Compliance Manager <a href="mailto:Srobinson2@bunnings.com.au">Srobinson2@bunnings.com.au</a></li> <li>• Laura Gaspert - Head of Group Sourcing Compliance <a href="mailto:Lgaspert@bunnings.com.au">Lgaspert@bunnings.com.au</a></li> <li>• Mark Phillips – State Investigations Manager <a href="mailto:MPhillips.whistleblower@bunnings.com.au">MPhillips.whistleblower@bunnings.com.au</a></li> </ul>
By post	Reports may also be posted to c/- Locked Bag 3004, Hawthorn, Victoria, 3122 (marked Private & Confidential and to the attention of one of the Protected Disclosure Officers).

In order to qualify for protection, a report must concern Reportable Conduct and be made by an eligible whistleblower to an eligible recipient identified in this policy, or any other eligible recipient prescribed by law, such as an ‘officer’ or ‘senior manager’ of the company (includes a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company’s financial standing), or the relevant regulator. Under the Corporations Act and the Taxation Administration Act, reports can also be made to the Company’s external auditors and actuaries as set out in Annexures A and B.

Where a report is made directly to a Protected Disclosure Officer, and they have determined the report is or may be a protected disclosure, they may seek your consent about which the Company or Wesfarmers team members may be informed about your report in order to facilitate an investigation—an example of a form which may be used to seek your consent is contained at Annexure C.

### Investigation of protected disclosures

The Company will assess whether a report is a protected disclosure. Reports that are not a protected disclosure will be referred to the appropriate team (for example People & Culture) for investigation/management in accordance with other policies.

Where appropriate, the Company will commence its investigation of a protected disclosure as soon as practicable after receiving a report. The length of time that it will take the Company to complete an investigation will vary depending on a range of factors, including the matters disclosed and the number of people who may be needed to participate in the investigation.

A Protected Disclosure Officer may, with your consent, appoint a person/s to assist with the investigation. While the particular investigation process and enquiries adopted will be determined by the nature and substance of the report, in general if the report is not anonymous, a Protected Disclosure Officer or delegate will contact you to discuss the investigation process, including who may be contacted and such other matters as are relevant to the investigation.

Any investigation will be conducted in an objective and fair manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the circumstances and that protects the whistleblower from identification, intimidation, disadvantage or reprisal, or threats of such conduct. Where appropriate, the Company will provide verbal or written feedback to you regarding the investigation’s progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made). However, there may be circumstances where it is not appropriate to disclose the outcomes of the investigation

to you (such as issues of business sensitivity and other broader legal issues).

Where a report is submitted anonymously, the Company may conduct an investigation based on the information provided to it. The Company may request further information from an anonymous reporter, and the anonymous reporter may refuse to provide that information if doing so would disclose their identity. In some circumstances, this may mean that the Company is not be able to investigate a report.

## **Protection of and support for Whistleblowers**

The Company is committed to maintaining confidentiality in respect of matters raised under this policy, and providing support to those who make a report, so they are treated fairly and do not suffer detriment.

### *(a) Protection against detrimental conduct*

Reporters are protected from detrimental treatment or any form of victimisation or retaliation in accordance with the Corporations Act.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats, or other unfavourable treatment in circumstances where a person suspects another person has made or could make a report.

If you are subjected to, or threatened with, detrimental treatment in connect with making a report or potential report under this policy, you should:

- inform a Protected Disclosure Officer, officer, or senior manager of the Company immediately; or
- raise it in accordance with this policy.

Where required, the Company may take such steps as are reasonably necessary to protect a whistleblower against detriment. For example, as regards a team member this may include, adapting their work or role, changing the work location or granting leave pending completion or resolution of an investigation.

### *(b) Protection of your identity and confidentiality*

Subject to compliance with legal requirements, upon receiving a report under this policy, the Company will take reasonable steps to keep your identity confidential and mitigate the risk of disclosure in the course of an investigation. The Company will only share your identity as a whistleblower or information likely to reveal your identity if:

- you consent
- the concern is reported to the Australian Securities and Investments Commission ('ASIC'), the Australian Prudential Regulation Authority ('APRA'), the Tax Commissioner, the Australian Federal Police ('AFP'), or relevant state or territory police as required; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

When investigating a protected disclosure, the Company will take reasonable steps to keep your identity confidential and to reduce the risk of disclosing information that could lead to your identification.

In the course of an investigation, the Company may disclose your identity or information likely to reveal your identity to an employee, advisor, or contractor of the Company or related party entities, such as Wesfarmers Limited, who reasonably has a need to investigate, report on, or respond to, the matters raised in your report.

### *(c) Protection of files and records*

All files and records created during an investigation will be retained securely.

Unauthorised release of information (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without your consent as a whistleblower will be a breach of this policy.

Whistleblowers are assured that an authorised release of information in breach of this policy will be regarded as a serious matter and will be dealt with under the Company's disciplinary procedures.

### *(d) Support services*

If appropriate, a Whistleblower who is an employee can access their workplace's Employee Assistance Program for further support.

## **Fair treatment for employee respondents**

An employee who is mentioned in a disclosure that qualifies for protection under this policy and/or any relevant whistleblower laws, or to whom such a disclosure relates, (a respondent) will be treated fairly

throughout the investigation process which includes, where appropriate provided with sufficient details of the allegations to provide a response if required including being given a reasonable opportunity to provide their version of events and/or to submit relevant evidence.

If appropriate, a respondent may access their workplace's Employee Assistance Program for further support.

### **Duties of team members in relation to Reportable Conduct**

Team members who are aware of Reportable Conduct, or suspect on reasonable grounds, potential cases of Reportable Conduct, are expected to make a report under this policy or other applicable policies.

### **Reporting procedures**

Protected Disclosure Officers will report to the Company's and Wesfarmers boards on the number and type of whistleblower incident reports annually, to enable Wesfarmers to address any issues and trends at a divisional/business unit and/or Group level. These reports will be made on a 'no names' basis, and any information reported will be de-identified, maintaining the confidentiality of matters raised under this policy.

A summary of the Company whistleblower reports, and whistleblower reports from Protected Disclosure Officers (as appropriate) will be provided to the Wesfarmers Audit and Risk Committee on a periodic basis. Serious and material Reportable Conduct will be considered by the Protected Disclosure Officers for immediate referral to the Chairman of the Wesfarmers Audit and Risk Committee.

### **Operation and Amendment of this policy**

This policy:

- operates in addition to the [Wesfarmers Whistleblower Policy](#) and, in the event of any inconsistency with the Wesfarmers Whistleblower policy, the Wesfarmers Whistleblower policy will prevail to the extent of the inconsistency;
- cannot be amended without approval of the board of directors that governs the Company. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of the Company.

## Annexure A – Special protections under the Corporations Act<sup>2</sup>

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to the Company if the following conditions are satisfied:

- 1 the whistleblower is or has been:
  - a. an officer or employee of the Company;
  - b. an individual who supplies goods or services to the Company or an employee of a person who supplies goods or services to the Company;
  - c. an individual who is an associate of the Company; or
  - d. a relative, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
- 2 the report is made to:
  - a. an independent third-party, which the Company has approved for the purpose of receiving a report — in this case, Speak Up;
  - b. a Protected Disclosure Officer;
  - c. an officer or senior manager of the Company;
  - d. the Company's external auditor (or a member of that audit team)<sup>3</sup>;
  - e. an actuary of the Company<sup>4</sup>;
  - f. ASIC;
  - g. APRA; or
  - h. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act even if the advice is to the effect that the disclosure does not relate to a disclosable matter; and
- 3 the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Company. This may include a breach of legislation, including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Company to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company.

The protections given by the Corporations Act when these conditions are met are:

- 1 the whistleblower is immune from any civil, criminal, or administrative legal action (including disciplinary action) for making the disclosure. However, the discloser can still be pursued for having made a deliberately false disclosure and in connection with the discloser's own conduct which is revealed by the matters highlighted in the disclosed information (i.e. the discloser's own conduct in the misconduct, improper affairs or other circumstances which are revealed by the protected disclosure);
- 2 no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
- 3 in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;<sup>5</sup>
- 4 anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
- 5 a whistleblower's identity cannot be disclosed to a court or tribunal except where considered necessary; and
- 6 the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the AFP, or a legal practitioner for the purpose of obtaining legal advice or representation in relation to the report.

### Confidentiality

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- a) the discloser consents to the disclosure of their identity;

<sup>2</sup> See Part 9.4AAA of the *Corporations Act 2001* (Cth).

<sup>3</sup> The Company utilises the same external auditor as Wesfarmers, details of which can be found in the Wesfarmers Annual Report.

<sup>4</sup> The Company utilises the same actuary as Wesfarmers, and as of March 2026 is Finity Consulting Pty Ltd.

<sup>5</sup> Such as where the disclosure has been made to ASIC or APRA, or where the disclosure qualifies as a public interest or emergency disclosure.

- b) for the purpose of investigating a matter to which a disclosure relates to, the Company has taken reasonable steps to reduce the risk that the discloser will be identified as a result of the disclosure;
- c) the concern is reported to ASIC, APRA, or the AFP; or
- d) the concern is raised with a legal practitioner for the purpose of obtaining legal advice or representation.

Disclosures may be made anonymously, and the discloser may choose to remain anonymous and remain protected under the Corporations Act.

A 'public interest disclosure' or an 'emergency disclosure' may be made to a journalist or a parliamentarian under certain circumstances and qualify for protection. The discloser should seek independent legal advice before making such a disclosure.

## Annexure B – Special Protections under the Taxation Administration Act

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by the Company, or misconduct in relation to the Company's tax affairs, if the following conditions are satisfied:

1. the whistleblower is or has been:
  - a. an officer or employee of the Company;
  - b. an individual who supplies goods or services to the Company or an employee of a person who supplies goods or services to the Company;
  - c. an individual who is an associate of the Company;
  - d. a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
2. the report is made to:
  - a. an independent third-party, which the Company has approved for the purpose of receiving a report — in this case, Speak Up;
  - b. a Protected Disclosure Officer;
  - c. a director, secretary or senior manager of the Company;
  - d. the Company's external auditor (or a member of that audit team)<sup>6</sup>;
  - e. a registered tax agent or BAS agent who provides tax or BAS services to the Company<sup>7</sup>;
  - f. any other employee or officer of the Company who has functions or duties relating to tax affairs of the Company (e.g. an internal accountant);

('Company recipients')

  - g. the Commissioner of Taxation; or
  - e. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act;
3. if the report is made to a Company recipient, the whistleblower:
  - a. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate of the Company; and
  - b. considers that the information may assist the Company recipient to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company; and
4. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the Commissioner of Taxation to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company.

The protections given by the Taxation Administration Act when these conditions are met are:

1. the whistleblower is immune from any civil, criminal, or administrative legal action (including disciplinary action) for making the disclosure. However, the discloser can still be pursued for having made a deliberately false disclosure and in connection with the discloser's own conduct which is revealed by the matters highlighted in the disclosed information (i.e. the discloser's own conduct in the misconduct, improper affairs or other circumstances which are revealed by the protected disclosure);
2. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
3. where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
4. unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
5. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
6. a whistleblower's identity cannot be disclosed to a court or tribunal except where considered necessary; and
7. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

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<sup>6</sup> The Company utilises the same external auditor as Wesfarmers, details of which can be found in Wesfarmers' Annual Report

<sup>7</sup> The Company utilises the same 'tax agent as Wesfarmers, and as of March 2026 is Ernst & Young

## **Confidentiality**

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- a) the discloser consents to the disclosure of their identity;
- b) for the purpose of investigating a matter to which a disclosure relates to, the Company has taken reasonable steps to reduce the risk that the discloser will be identified as a result of the disclosure;
- c) the concern is reported to the Commissioner of Taxation or the AFP; or
- d) the concern is raised with a legal practitioner for the purpose of obtaining legal advice or representation.

## **Annexure C – Example consent form**

### **Acknowledgement and Consent to Disclosure for Investigation and Reporting Purposes**

(a) I have made a disclosure of information to: \_\_\_\_\_

(b) I have reasonable grounds to believe the information I have disclosed is true.

(c) I have received a copy of the Whistleblower Policy. I understand that information about my disclosure that is unlikely to reveal my identity can be disclosed to any other Company or Wesfarmers team member or consultant without my consent.

(d) I understand that if my disclosure is captured under whistleblower protections set out in whistleblower laws, my identity and information that is likely to reveal my identity cannot be disclosed to any other Company or Wesfarmers team member (except for legal advisers) without my consent, unless the disclosure:

(i) is made to a legal practitioner for the purpose of obtaining advice or representation in relation to whistleblower laws; or

(ii) is reasonably necessary for the purposes of investigating the matter and reasonable steps are taken to reduce the risk that I will be identified.

(e) I give my consent to the disclosure of my identity, under conditions of confidentiality and for the purpose of investigation and reporting, to the following people (strike out any that you do not approve disclosure to):

- a Wesfarmers Director
- Wesfarmers' Managing Director
- Wesfarmers' Chief Human Resources Officer
- Wesfarmers' Chief Financial Officer
- Wesfarmers Group General Counsel
- Wesfarmers Company Secretary
- a Bunnings Director
- Bunnings' Managing Director
- Bunnings' Chief Financial Officer
- Bunnings' Chief People Officer
- Bunnings' General Manager, Risk and Compliance
- Bunnings' General Manager, Workplace Relations, and Workforce Planning
- Any partner or employee of an external law firm appointed by any of the above.