

Whistleblower Protection Policy

Baby Bunting's commitment to the Law

Baby Bunting is committed to the observance of all laws and the highest ethical standards. Compliance with laws relevant to how we conduct our business and interact with customers, including the *Competition and Consumer Act 2010* (Cth), the *Privacy Act 1988* (Cth) and the *SPAM Act 2003* (Cth), is a critical element of this commitment.

All Baby Bunting team members must observe the spirit and the letter of the law and exercise high standards of ethical conduct when acting on behalf of Baby Bunting or performing any duties for Baby Bunting.

We want you to report wrongdoing

The purpose of the Whistleblower Protection Policy is to encourage and support the reporting of certain behaviour through appropriate channels, and without fear of suffering detriment or reprisal.

The purpose of whistleblowing is to help Baby Bunting identify any behaviour that is unacceptable to Baby Bunting and is considered a "disclosable matter". Baby Bunting's whistleblower protection program is an important element in detecting illegal and unacceptable conduct, and providing protection to whistleblowers who disclose such conduct¹. At Baby Bunting, we encourage all team members to report wrongdoing as this will lead to more effective compliance with the law. Baby Bunting takes its legal obligations seriously.

Who qualifies for protection?

A whistleblower may receive protection if they are considered an eligible whistleblower.

A person is an "eligible whistleblower" if they are, or have previously been, a Baby Bunting team member or officer or a Baby Bunting supplier/contractor of goods or services and their employees (including volunteers). An associate, or a relative, dependant or spouse of any of the above can also be an "eligible whistleblower". Customers and the general public are not covered under this policy.

If an eligible whistleblower makes a report about a "disclosable matter" to a person or organisation who is eligible to receive a protected disclosure, that person will qualify for protection under the Australian Whistleblower Regime.

An eligible whistleblower can still qualify for protection even if their disclosure turns out to be incorrect, so long as the eligible whistleblower had "reasonable grounds" to suspect the wrongdoing. This means that there are objective circumstances which would lead a reasonable person to think there is a real possibility of the misconduct having occurred.

Protection will not be afforded to a person who submits a deliberately false or fabricated report. Baby Bunting discourages deliberate false reporting.

¹ In Australia, the *Corporations Act 2001* (Cth) (**Corporations Act**) and the *Taxation Administration Act 1953* (Cth) provide for protection of whistleblowers (**Australian Whistleblower Regime**).

What is a disclosable matter?

Only disclosures of “disclosable matters” will qualify for protection under the Australian Whistleblower Regime. Disclosures about other matters (eg personal work-related grievances) do not qualify for protection under the Australian Whistleblower Regime (but may be protected by other legislation such as the *Fair Work Act 2009* (Cth) in certain circumstances).

Disclosable matters

A disclosable matter involves information that the discloser has reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to the Baby Bunting group.

Misconduct includes fraud, negligence, default, breach of trust and breach of duty. Misconduct or an improper state of affairs or circumstances might be conduct that falls short of being unlawful.

Examples of circumstances that may be a disclosure matter may include:

- dishonest, corrupt or illegal activities (including theft, violence or threatened violence, criminal damage to property or other breaches of law), negligent and unconscionable business practices;
- fraud or misappropriation of funds;
- failure to provide safe working conditions for workers;
- failure to comply with applicable laws and regulations, including the *Corporations Act 2001* (Cth), the *Competition and Consumer Act 2010* (Cth), the *Privacy Act 1988* (Cth) and the *Spam Act 2003* (Cth); and
- conduct that may amount to discrimination, bullying, harassment, or victimisation.

If you think that a Baby Bunting team member or officer is doing the wrong thing, then you should report this behaviour. An eligible whistleblower does not need to prove the allegations made but must have reasonable grounds to suspect the information, act or omission that is subject to the disclosable matter.

Personal work-related grievances

Personal work-related grievances are grievances that relate to the discloser’s current or former employment and have implications for the discloser but:

- do not have any other significant implications for Baby Bunting; or
- do not relate to any conduct, or alleged conduct, about a disclosable matter.

Examples of a personal work-related grievance include:

- interpersonal conflicts between team members;
- a decision about the engagement, transfer, or promotion of a team member;
- a decision about the terms and conditions of a team member; and

- a decision to terminate, suspend or otherwise discipline a team member.

A disclosure about a personal work-related grievance will generally not be protected under the Australian Whistleblower Regime.

A personal work-related grievance may still be protected if the grievance also concerns allegations of misconduct that would be a disclosable matter.

Disclosures that involve a personal work-related grievance (that are not connected to victimisation as a whistleblower) are governed by separate policies and procedures. Such matters can and should be reported through normal processes being reporting to your manager or Baby Bunting's People & Culture team. Alternatively, such matters can be reported to the Whistleblower Hotline.

Baby Bunting will protect and respect all eligible whistleblowers

Baby Bunting is committed to protecting and supporting any eligible whistleblower.

Whistleblower Protection Officer

Baby Bunting has appointed a Whistleblower Protection Officer whose role is to safeguard the interests of a whistleblower, including to protect team members who make a disclosure from any actual or threatened detrimental treatment and provide support and advice with respect to the discloser's rights and obligations. Baby Bunting's Whistleblower Protection Officer is currently the General Manager of People & Culture. (The General Manager of Operations is the Whistleblower Protection Officer for reports of disclosable matters relating to the General Manager of People & Culture.)

Protections

There may be legal protections available to an eligible whistleblower who makes a disclosure, regardless through which channel that disclosure is made, including:

- identity protection (confidentiality);
- protection from detrimental acts or omissions;
- compensation and other remedies; and
- civil, criminal and administrative liability protection.

The protections described above do not extend to consequences from a whistleblower's own involvement in any disclosable matter.

Protection from detrimental treatment

Baby Bunting will ensure that eligible whistleblowers are protected from detriment and not victimised or personally disadvantaged by having made a report. This commitment extends to anyone who acts as a witness and participates or assists with respect to a protected disclosure. This includes no action being taken against an eligible whistleblower in the form of:

- dismissal;
- demotion;
- any form of harassment or intimidation;

- discrimination;
- harm, injury or damage;
- current or future bias; or
- (for a supplier) not enforcing contractual remedies.

Baby Bunting is committed to protecting eligible whistleblowers from detriment. Depending on the particular circumstances, Baby Bunting may provide support services including its EAP services, provide strategies to manage performance impacts or other challenges or take other actions to protect a whistleblower, eg implement a temporary relocation or modification to workload or duties. If you are subjected to detrimental treatment as a result of making a report under this policy, you should inform the Whistleblower Protection Officer or raise it in accordance with this policy.

Baby Bunting may still need to take certain lawful actions which are not detrimental, eg administrative actions reasonable for the purpose of protecting a whistleblower from detriment or actions required to manage unsatisfactory work performance.

Protection of identity and confidentiality

Baby Bunting will take all reasonable steps to ensure all reports provided by a whistleblower, and the identity or information likely to lead to the identification of the whistleblower, will be kept confidential and secure by the Whistleblower Protection Officer and only disclosed to a person not involved in an investigation if the whistleblower consents to the disclosure or the law so permits.

An eligible whistleblower can choose to remain anonymous (or place restrictions on who knows their identity) while making a disclosure, over the course of the investigation and after the investigation. An eligible whistleblower who wishes to remain anonymous is encouraged to maintain an ongoing two-way communication so that Baby Bunting can ask follow-up questions and provide feedback. However, the eligible whistleblower can refuse to answer questions they feel could reveal their identity, including during follow-up conversations. An eligible whistleblower may also choose to adopt a pseudonym for the purposes of their disclosure.

It is unlawful for Baby Bunting to disclose the identity or information that may lead to the identification of a whistleblower unless the eligible whistleblower consents in writing or Baby Bunting is authorised to do so under the Australian Whistleblower Regime (eg disclosure is made to ASIC, APTRA, a member of the Australian Federal Police or a legal practitioner for advice about whistleblower protections). If an eligible whistleblower is concerned that their confidentiality has not been maintained, they should contact the Whistleblower Protection Officer, use the Whistleblower Hotline or contact an applicable external regulator.

Examples of how Baby Bunting will protect the confidentiality of a whistleblower's identity include:

- conducting training to ensure that eligible recipients are aware of their confidentiality obligations;
- reminding team members involved in any investigation of their confidentiality obligations;
- ensuring that disclosures are handled and investigated by qualified staff;
- handling and storing documents and reports regarding a disclosure securely;
- redacting personal information or reference to the discloser in any documents and reports;
- limiting access to information relating to the disclosure to those involved in the investigation; and

- making this Policy easily accessible to all team members and officers and on the Baby Bunting website.

Other protections

A whistleblower is protected from civil, criminal and administrative liability. Baby Bunting guarantees that it will not take unlawful action against eligible whistleblowers and will ensure that an eligible whistleblower is granted immunity from any internal disciplinary action for reporting conduct as a whistleblower. This immunity is conditional on the whistleblower having reasonable grounds to suspect the disclosable conduct. Immunity is not granted for misconduct a discloser has engaged in that is revealed in the disclosure.

An eligible whistleblower may seek to claim compensation for harm, loss or damage suffered as a result of making a disclosure or pursue other remedies. An eligible whistleblower should seek independent legal advice with respect to such possible compensation and other remedies.

When to make a report?

We encourage all Baby Bunting team members to promptly report any disclosable matter as soon as you become aware of the conduct. By stepping forward and raising concerns, you are fulfilling one of your responsibilities to Baby Bunting.

How to make a report?

There are various channels (internal and external) open to eligible whistleblowers wishing to make a protected disclosure. Disclosures may be made anonymously if requested, regardless of which channel is used.

To whom you can make a report

A report about a disclosable matter should be made to Baby Bunting's Whistleblower Hotline. The Whistleblower Hotline is operated by ProAct Link and reports (including anonymous reports) can be made:

by phone: 1800 888 340

by email: report@proactlink.com.au

online: www.proactlink.com.au

All reports to our Whistleblower Hotline are received only by Baby Bunting's Whistleblower Protection Officer for further assessment. Your identity will not be revealed if a request for anonymity has been made (unless the law permits).

Other reporting channels

You can also raise your concerns directly with the General Manager of People & Culture.

Eligible disclosures made to Baby Bunting's "officers" will also attract the protection set out in this policy. However, to ensure a report is handled promptly, team members are encouraged to use the Whistleblower Hotline, which is a convenient resource available 24/7 for team members.

The Australian Whistleblower Regime provides that disclosures can also be made to certain regulators (eg

ASIC), a legal practitioner to obtain legal advice or representation in relation to the Australian Whistleblower Regime (even in the event that the legal practitioner concludes that a disclosure does not relate to a disclosable matter), or an auditor. In limited circumstances (in respect of a public interest or emergency disclosure), disclosure about a disclosable matter can be to a journalist or member of Parliament and still protected under this policy. This would need to meet the strict criteria set out under the Corporations Act and an eligible whistleblower should get independent legal advice before making a public interest or emergency disclosure.

Form of disclosure

You should provide as much information as possible to assist with the investigation of your report. You can make a report anonymously and/or confidentially if you do not wish to be identified and still receive the same protections under the Australian Whistleblower Regime.

There is no requirement for disclosures to be made in a particular form. Disclosures may be made at any time (inside or outside of business hours), in formal or informal settings, in writing (eg via email), in person or via telephone.

What will happen if you make a report?

Baby Bunting takes all protected disclosures seriously and all disclosures will be assessed to decide the appropriate action to take, including whether an investigation is required.

Assessment and investigation

Baby Bunting has appointed a Whistleblower Investigations Officer who is currently the Chief Legal Officer. Once a report is made and received by the Whistleblower Protection Officer, the Whistleblower Investigations Officer will first consider whether it is appropriate and necessary to conduct an investigation. If so, the Whistleblower Investigations officer will conduct an investigation to locate evidence that either substantiates or refutes the claims made by the whistleblower. All investigations will be conducted as soon as practicable after the matter has been reported and in a way that ensures fairness and objectivity to both the person making the disclosures and the part of the business and persons subject to the investigation.

Investigations will be conducted without bias and the person(s) against whom the allegations or complaint is made will be given the right to respond to the Whistleblower Investigations Officer. During the investigation, the Whistleblower Investigation Officer may conduct interviews, collect any necessary information and engage external parties as necessary. The time taken to address and resolve a disclosure will depend on the complexity of the matters disclosed.

It is important to understand that Baby Bunting may not be able to commence or progress with an investigation into a protected disclosure in some circumstances, for example because:

- the whistleblower made the disclosure anonymously and did not provide any contact details for Baby Bunting to obtain further information from the whistleblower;
- the whistleblower provided limited information; or
- Baby Bunting is unable to proceed with the investigation without disclosing the whistleblower's identity, and the whistleblower does not provide consent to such disclosure.

Findings of an investigation

At the conclusion of the investigation, the Whistleblower Investigation Officer will provide a report detailing

their findings, actions and recommendations and the report will be provided to the Chief Executive Officer. A material occurrence of a disclosable matter will be reported to the Chair and Board of Baby Bunting. The report will not disclose particulars likely to lead to the identification of the whistleblower.

If the report concludes that a disclosable matter has occurred, actions will be taken to prevent the conduct from continuing or occurring in the future and/or to remedy any harm or loss arising from the conduct.

Communication with whistleblower

The Whistleblower Protection Officer will, to the extent possible and subject to the privacy and confidentiality considerations of the person(s) against whom the allegations or complaint is made, keep a whistleblower informed of the investigation, including timeframes. Baby Bunting will advise the whistleblower when any investigation is concluded. Baby Bunting may elect to provide the whistleblower with information about the outcomes of any investigation, but it may not be possible or appropriate to do so in all circumstances.

Training and compliance

Baby Bunting will ensure that all relevant team members receive a copy of this policy and training with regards to this policy including how to respond to disclosures of disclosable matters.

All team members must carry out their duties, responsibilities and activities in compliance with this policy. A team member who violates this policy (eg by deliberately making a false report, breaching confidentiality or subjecting a team member to detrimental treatment) may be subject to disciplinary action, which may include termination for cause. Some breaches may also constitute an offence under the law.

Policy administration

Baby Bunting will conduct periodic reviews of this policy to ensure it appropriately reflects the procedures regarding managing protected disclosures.

This policy is made available on Baby Bunting's investor website and intranet.

Questions about this policy

If you have any queries about Baby Bunting's Whistleblower Protection Program or this policy, please contact Baby Bunting's Whistleblower Protection Officer who is the General Manager of People & Culture.