

‘SPEAK UP’ - WHISTLEBLOWER PROTECTION POLICY

A Blackmores Group Policy

Owner: Group Legal Director

Approved by: Kirin Holdings Australia Board

Prepared by: Group Legal Director and Process and
Procedures Officer

Approved date: 22 October 2025

Overview

Purpose

Blackmores Limited (ACN 009 713 437) (**Blackmores**) recognises the importance of transparency and accountability in its operations to promote best practice in corporate governance. It is committed to the highest standards of conduct and ethical behaviour in all business activities across each entity within the Blackmores Group (collectively, the Blackmores Group, and each a Blackmores Group Member).

The purpose of this Policy is to encourage more disclosures and ensure individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported.

This Policy does not apply in respect of any Disclosures which do not qualify for protection under the Corporations Act 2001 (Cth) (Corporations Act) (however these disclosures may be protected under other legislation, for example the Fair Work Act 2009 (Cth)).

Importance Of Whistleblowing Regime

Blackmores is committed to complying with all applicable laws and regulations and acting in a manner that is consistent with the principles of honesty, integrity, fairness, and respect. This Policy forms part of, and is of integral importance to, Blackmores' risk management strategy and corporate governance framework.

This Policy is a practical tool for helping Blackmores to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing such conduct.

We encourage any persons who are aware of possible wrongdoing with respect to the Blackmores Group to have the confidence to speak up.

Availability Of This Policy

A copy of this Policy is available on the Blackmores website at blackmores.com.au and internally on the Blackmores Group intranets B!Hive, or by contacting a People and Culture Business Partner (PCBP).

In addition, Blackmores will conduct upfront and ongoing education and training for employees and officers regarding this Policy and Blackmores' whistleblowing processes and procedures.

Amendments to This Policy

This Policy and the procedures and processes underlying the Policy will be reviewed periodically to ensure that they remain effective and meet both best practice standards and the needs of Blackmores.

Contact Us

For further information and advice on this Policy, contact the Group Legal Director, the Chief People Officer or Legal Counsel, Head of Compliance and Privacy.

Part A - Does This Policy Apply to You?

1. Purpose of This Part

This Part A aims to assist you in determining whether or not you qualify for protection under this Policy.

To be protected under this Policy, you must:

1. be a person covered by this Policy (see Section 2);
2. report a matter / issue covered by this Policy (see Section 3); and
3. report the matter to the correct person or organisation (see Section 5).

If you fail to satisfy any one of the above requirements, you will not be eligible for the protections and support offered under this Policy.

The *Corporations Regulations 2001* (Cth) (**Corporations Regulations**) may from time to time amend or supplement the criteria in this Part A. We will update this Policy periodically to reflect such updates.

You can obtain independent legal advice to determine whether you fall within the whistleblower regime if you are considering making a disclosure under this Policy. Alternatively, you can contact the Group Legal Director, the Chief People Officer, or Legal Counsel, Head of Compliance and Privacy to obtain additional information prior to making a disclosure.

2. Who Is Covered by This Policy?

This Policy will apply to you if you are, or have previously been, any one of the following in relation to a Blackmores Group Member that is a 'regulated entity' as that term is defined in the Corporations Act:

1. an officer of a Blackmores Group Member;
2. an employee of a Blackmores Group Member (which includes permanent, part time, fixed term or temporary employees, interns, secondees and managers);
3. an individual who supplies services or goods to a Blackmores Group Member, or is an employee of a person that supplies services or goods to a Blackmores Group Member (which includes paid or unpaid suppliers, contractors, consultants, and service providers);
4. an individual who is an associate of a Blackmores Group Member; or
5. a relative, spouse or dependant of any individual referred to in A. to D. above (which includes a dependant of such an individual's spouse).

3. What Matters/Issues are Covered by this Policy?

3.1 What Disclosures can be Made Under this Policy?

If you are a person this Policy applies to (see Section 2), you can make a disclosure under this Policy about certain information relating to a Blackmores Group Member.

To make a disclosure under this Policy, you must have Reasonable Grounds (**Reasonable Grounds**) to believe that the information concerns Reportable Conduct (**Reportable Conduct**) (as defined in section 3.3 below). If you do not have Reasonable Grounds, or the information does not relate to Reportable Conduct, your disclosure will not qualify for protection under this Policy.

3.2 What Constitutes Reasonable Grounds?

Any disclosure of Reportable Conduct must be based on objective Reasonable Grounds. Your motive for making a disclosure, or your personal opinion of the person(s) involved, does not prevent you from qualifying for protection.

While you do not have to prove the allegations raised in your disclosure, you should have some form of supporting information underlying your belief in order to qualify for protection - you cannot make a baseless allegation.

3.3 What Is Reportable Conduct?

Reportable Conduct involves information that falls into one of the following categories:

1) Information concerning misconduct

The information concerns misconduct in relation to a Blackmores Group Member, including information indicating fraud, negligence, default or a breach of trust or duty.

2) Information concerning an improper state of affairs

The information concerns an improper state of affairs or circumstances in relation to a Blackmores Group Member, including information:

- a) indicating a systemic issue that the relevant regulator should know about to properly perform its functions;
- b) relating to conduct that may cause harm;
- c) relating to dishonest or unethical behaviour or practices; or
- d) relating to conduct that is prohibited by Blackmores' standards or code(s) of conduct.

3) Information indicating a legal offence or contravention

The information indicates that a Blackmores Group Member, or one of its officers or employees, has engaged in conduct that constitutes:

- e) an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more; or
- f) offence against, or a contravention of, a provision of the Corporations Act or one of the prescribed list of other legislative instruments (including the *Australian Securities and Investments Commission Act 2001* (Cth), *Banking Act 1959* (Cth), *Financial Sector (Collection of Data) Act 2001* (Cth), *Insurance Act 1973* (Cth), *Life Insurance Act 1995* (Cth), *National Consumer Credit Protection Act 2009* (Cth), *Superannuation Industry (Supervision) Act 1993* (Cth) and *Superannuation Industry (Supervision) Act 1993* (Cth)), or an instrument made under any of those Acts.

4) Information indicating conduct representing a danger or significant risk to the public

The information indicates that a Blackmores Group Member, or one of its officers or employees, has engaged in conduct that represents a danger or significant risk to the public or public safety.

5) Information indicating conduct representing a danger or significant risk to the financial system

The information indicates that a Blackmores Group Member, or one of its officers or employees, has engaged in conduct that represents a danger or significant risk to the establishment of, or confidence in, the financial system. The purpose of this Policy is to create and maintain a productive workplace and an effective means for encouraging employees to promptly communicate and deal with Grievances.

Examples of Reportable Conduct include:

- engaging in cartel conduct or other forms of anti-competitive conduct prohibited under competition laws;
- illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- insider trading, fraud, money laundering, misappropriation of funds or offering or accepting a bribe;
- improper or illegal use of Blackmores funds or resources;
- insolvent trading;
- failure to keep accurate financial records;
- falsification of accounts or financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements;
- failure of a director or other officer of Blackmores 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;
- failure of a director to give notice of any material personal interest in a matter relating to the affairs of Blackmores;
- engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure;
- serious breach of the Blackmores Group Code of Conduct; or
- any instruction to cover up or attempt to cover up any Reportable Conduct failure of a director to give notice of any material personal interest in a matter relating to the affairs of Blackmores.

4. Disclosures that Cannot be Made Under this Policy

Even if you are a person this Policy applies to (see Section 2), this Policy will not apply to any disclosure you make that does not qualify for protection under the Corporations Act. We encourage you to raise such issues with a member of the People and Culture Team. These matters may be covered by other policies such as the Blackmores Group Grievance Handling Policy.

Disclosures that cannot be made under this Policy include personal work-related grievances. A personal work-related grievance is one that relates to your current or former employment and has, or tends to have, implications for you personally but does not relate to Reportable Conduct (see Section 3.3) or have any other significant implications for Blackmores.

Examples of conduct which may constitute a personal work-related grievance include:

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

However, a disclosure about, or including, a personal work-related grievance may in some instances still qualify for protection where there is sufficient overlap with the whistleblower regime.

Examples of personal work-related grievances that may still constitute Reportable Conduct include instances where the personal work-related grievance:

- includes information about misconduct and the information about misconduct includes or is accompanied by a personal work-related grievance (i.e. **mixed reports**);
- relates to conduct which intentionally causes, or threatens to cause, detriment to another person who has made a disclosure under this Policy that qualifies for protection;
- involves a breach by Blackmores of employment or other laws punishable by imprisonment for a period of 12 months or more;
- involves conduct by Blackmores that represents a danger to the public; or
- involves you seeking legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

No Protection for Deliberate False Reporting

If you deliberately make a malicious, false, or vexatious allegation under this Policy, you will not be able to access the whistleblower protections under the Corporations Act and may be subject to disciplinary proceedings.

However, if you reasonably suspect misconduct or have some information leading to a suspicion (but lack all the details) we encourage you to nonetheless come forward. Provided you make your disclosure

in good faith, you may still be protected even if your allegation is then found to be incorrect, unfounded, or unable to be substantiated in a subsequent investigation.

5. How Can you Report an Issue?

Contact Points for Making a Disclosure

5.1 How to report to a Disclosure Officer

If you are a person this Policy applies to (see Section 2) and have Reasonable Grounds to believe you have information concerning Reportable Conduct (see Section 3), you may make a disclosure to any of the persons or organisations referred to in this Section 5.

Disclosures can be made verbally or in writing and can be made anonymously.

In the first instance, we encourage you to make your disclosure to one of the following Disclosure Officers (in person or by phone during office hours, by appointment, or via letter or by email at all times) to allow us to take the appropriate steps to investigate, rectify (if possible) or otherwise resolve the issue internally as soon as possible:

Disclosure Officer	Email	Phone	Address
Legal Counsel, Head of Compliance & Privacy	To be confirmed		PO Box 1725 Warriewood NSW 2102 Australia
Edward Forsyth Group Legal Director	edward.forsyth@blackmores.com.au	+61 411 653 372	PO Box 1725 Warriewood NSW 2102 Australia
Kiran Hajos, Chief People Officer	kiran.hajos@blackmores.com.au	+61 466 858 829	PO Box 1725 Warriewood NSW 2102 Australia

5.2 How to make anonymous or external Disclosures

Should you wish to make an anonymous or confidential Disclosure, or a Disclosure outside of office hours, you can:

1. submit your concern online via the Blackmores Group 'Speak Up' platform powered by WHISPLI located at the [Speak-Up-Platform](#) (reports submitted through this platform will be referred to the Group Legal Director), and still be entitled to protection under the Corporations Act.

Alternatively, you can choose to remain anonymous or use a pseudonym to make your disclosure if you are not comfortable making one in your own name. In such instances, we suggest you still maintain ongoing two-way communication with the Blackmores Group Member

Disclosure Officer and provide a means of contacting you anonymously, to ensure the Disclosure Officer can properly investigate your disclosure and provide feedback to you during the course of the investigation.

2. send your concern in writing, in an envelope marked 'CONFIDENTIAL' to:

Legal Counsel, Head of Compliance and Privacy
Blackmores Limited PO Box 1725
Warriewood NSW 2102

You can choose to remain anonymous even after making your disclosure, both during the course of the investigation of your disclosure (see Section 7), when receiving updates on the status of your disclosure and after the investigation is finalised.

5.3 Additional contacts

Alternatively, by law you will still qualify for protection if you make your disclosure to any of the following:

- a) an officer of a Blackmores Group Member (i.e., a director);
- b) a senior manager of a Blackmores Group Member (i.e., a person that makes or participates in making decisions that affect the whole, or a substantial part, of the business of a Blackmores Group Member or has the capacity to significantly affect the financial standing of a Blackmores Group Member). For the purposes of this Policy, the senior managers include the following:
 - I. a Blackmores Board Member
 - II. a Blackmores Executive Team Member;
 - III. a Country Manager;
 - IV. a People and Culture Director;
 - V. Blackmores Group Legal Director;
- c) Blackmores Group Member's internal (PwC) or external auditor (KPMG);
- d) an actuary of a Blackmores Group Member (if any);
- e) a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the Corporations Act (even if the legal practitioner subsequently concludes that the information does not relate to Reportable Conduct);
- f) the Australian Securities and Investments Commission (**ASIC**); and
- g) the Australian Prudential Regulatory Authority (**APRA**).

5.4 Ability to make disclosures to journalists or parliamentarians in certain circumstances

Despite the above list, you may be able to make a disclosure to a journalist or parliamentarian that still qualifies for protection in certain discrete instances. We suggest that, before making a public interest disclosure or emergency disclosure, you contact Edward Forsyth on Edward.forsyth@blackmores.com.au or +61 411 653 372 or an independent legal adviser to ensure you understand the criteria for making this disclosure in a way that qualifies for protection under the Corporations Act.

5.5 Public interest disclosures

- a) have previously made a disclosure to ASIC or APRA (or a prescribed Commonwealth authority), and at least 90 days have passed since that time;
- b) not have Reasonable Grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related;
- c) have Reasonable Grounds to believe that making a further disclosure of the information would be in the public interest; and
- d) before making your public interest disclosure, give a written notification to that same body referred to in part A. containing sufficient information to identify the previous disclosure and stating that you intend to make a public interest disclosure.

To make a public interest disclosure you must meet all of the following criteria: You must:

You must subsequently make your disclosure either to:

- a) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
- b) a journalist (i.e., a person working in a professional capacity as a journalist for a newspaper, magazine, radio or television broadcasting service or commercial electronic service of a similar nature) (**Journalist**),
- c) and must only disclose information to the extent necessary to inform the recipient of the misconduct, improper state of affairs or other circumstances the subject of the disclosure.

5.6 Emergency disclosures

To make an emergency disclosure you must meet all of the following criteria:

- a) have previously made a Disclosure to ASIC or APRA (or a prescribed Commonwealth authority);
- b) have 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; and
- c) give a written notification to that same body referred to in part A. containing sufficient information to identify the previous Disclosure and stating that you intend to make an emergency Disclosure.

You must subsequently make your disclosure either to:

- a) a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
- b) a Journalist; and
- c) must only disclose information to the extent necessary to inform the recipient of the misconduct or the substantial and imminent danger.

5.7 Option to notify Kirin Group Holdings

Employees have the option to report a concern using Kirin's Global Hotline. To learn more about what concerns can be reported and how to make a report, refer to the Kirin Group Compliance Hotline (Whistleblower) Process noted in Appendix B of this Policy. It is important for employees to understand that Disclosures made to Kirin do not fall under the jurisdiction of the *Corporations Act 2001* (Cth) and the *Fair Work Act 2009* (Cth). **As such, only Disclosures made using the options provided in sections 5.1 to 5.6 can be investigated under Australian Whistleblower protection laws.**

Part B - Protection and Processes Under This Policy

IMPORTANT NOTE: THIS PART B ONLY APPLIES TO THOSE WHO QUALIFY FOR PROTECTION UNDER PART A OF THIS POLICY

Purpose of this Part

This Part B sets out the legal protections that apply to persons who qualify for protection under this Policy under Part A, and the process through which their Disclosure will be handled and investigated.

6. What Protections Are You Entitled to if You Make a Whistleblower Disclosure?

There are four main protections that apply to persons who qualify for protection under this Policy, regardless of whether the disclosure under Part A was made internally or externally in accordance with the Corporations Act.

6.1 Protection of your identity (Confidentiality)

No person can disclose the information contained in your disclosure, your identity, or any information likely to lead to your identification (where that information has been obtained directly or indirectly because of your disclosure). It is illegal to do so except in one of the following instances:

- a) you consent to the Disclosure;
- b) the Disclosure is made to the following recipients:
 - I. Australian regulatory bodies (ASIC, APRA, a member of the Australian Federal Police or any other entity prescribed by the Corporations Regulations from time to time); or
 - II. a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the Corporations Act; or
- c) the information disclosed:
 - I. is not your identity;
 - II. is reasonably necessary for the purposes of investigating Reportable Conduct; and
 - III. all reasonable steps are taken to reduce the risk that you will be identified as a result of the information disclosed.

You should obtain legal advice to determine how your information could be used if you are considering making a disclosure under this Policy.

To protect your confidentiality from the time of initial receipt of your disclosure onwards, Blackmores has secure filing systems in place for all paper, electronic documents and other materials relating to disclosures and will ensure only those directly involved in managing and investigating your disclosure have access to information relating to the disclosure. However, people may still be able to guess your identity if, for example, you told people you were considering making a disclosure, are one of few people who had access to the disclosed information or were previously told the disclosed information privately or in confidence.

6.2 Protection from detriment

No person can engage in or threaten to engage in conduct that causes you (or anyone else) detriment because (or partly because) they believe or suspect that you (or anyone else) made, may have made, propose to make or could make a disclosure under this Policy.

Where a person engages in conduct causing detriment, the person must have intended to cause detriment. However, where a person threatens detriment, it is irrelevant whether they intended to cause you (or anyone else) to fear that their threat would be carried out or were simply reckless as to this effect.

A threat to cause detriment may be express, implied, conditional, or unconditional, and it is irrelevant whether you (or the other person) actually fears that the threat will be carried out.

Examples of detrimental conduct:

For the purposes of this Policy, detrimental conduct includes any of the following:

- dismissal of an Employee;
- injury of an Employee in his or her employment;
- alteration of an Employee's position or duties to his or her disadvantage;
- discrimination between an Employee and other Employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property;
- damage to a person's reputation;
- damage to a person's business or financial position; and
- any other damage to a person.

However, this does not protect you from all forms of differential treatment where there are valid and justified reasons behind that treatment.

Examples of non-detrimental conduct:

For the purposes of this Policy, non-detrimental conduct includes any of the following:

- administrative action that is reasonable to protect you from detriment (for example: when the Disclosure relates to wrongdoing in your immediate work area); and
- managing unsatisfactory work performance, if the action is in line with relevant Blackmores' policies.

If you have suffered detriment, Blackmores will take such steps as are reasonable in the circumstances (depending on factors such as the nature of the Reportable Conduct and the circumstances of the detriment) to protect your welfare. Such steps may include, for example, providing access to support services and modifying your working arrangements (subject to work needs and availabilities, and the practicality of such measures being put in place).

6.3 Compensation

If you suffer loss, damage or injury because of a disclosure where the relevant Blackmores Group Member failed to prevent a person from causing you detriment (considering factors such as whether the Blackmores Group Member took reasonable precautions to avoid the detrimental conduct and the extent of its compliance with its whistleblower Policy (if applicable)), you may go to court to seek compensation or other remedies (e.g. injunctions, apologies). We encourage you to seek independent legal advice before doing so.

6.4 Protection from liability

You will be protected from civil, criminal, and administrative liability relating to your disclosure. However, this protection will not grant you immunity for any misconduct you have engaged in that is revealed in your disclosure or for any action brought in relation to any false disclosure you make.

6.5 Separate protection in relation to tax matters

In addition to the protections available under the Corporations Act, disclosure of information by you may also qualify for protection under the *Tax Administration Act 1953* (Cth) (**Tax Act**) – see **Annexure A** for further information.

6.6 Complaints

If you feel that the Blackmores Group has breached your rights or that you have been subject to detriment, you can contact Legal Counsel, or lodge a complaint with a regulator (e.g. ASIC or APRA (or the ATO, if applicable)) for investigation.

7. How Will Blackmores Handle and Investigate Disclosures?

7.1 How will your Disclosure be handled initially?

Where you have made a disclosure internally, the Disclosure Officer will acknowledge your disclosure within a reasonable period (provided you can be contacted, even via anonymous channels) and report your disclosure directly to the following:

1. **Protection Officer:** Who will assess the risk of detriment to you and those implicated by your disclosure and be responsible for your protection. The Protection Officer may be the Legal Counsel, Head of Compliance & Privacy, the Group Legal Director, or the Chief People Officer (if a Group Legal team member is implicated) as nominated on a case-by-case basis.
2. **Investigation Officer:** Who will promptly conduct a preliminary review of your complaint to determine whether it qualifies for protection (see Part A) and whether a formal, in-depth investigation is required. The Investigation Officer may be the Legal Counsel, Head of Compliance & Privacy, the Group Legal Director, the Chief People Officer (if a Group Legal team member is implicated), a senior manager of a Blackmores Group Member (refer to Part A, section 5.3 b of this Policy) or an external independent specialist as nominated on a case-by-case basis.

Blackmores is committed to ensuring that confidentiality is maintained during the handling and investigation process and will only communicate information relating to your disclosure with your consent or otherwise in accordance with Blackmores' obligations of confidentiality (see Section 6.1).

7.2 How will your disclosure be investigated?

The process and timeframe involved in investigating your disclosure will vary depending upon the nature of the disclosure, however, generally the steps taken by the investigation officer in investigating a disclosure will be as follows (in order):

1. **Scoping:** If an investigation is required, the nature and scope of the investigation will be determined (i.e., who will lead the investigation, what third party advice may be required and the likely timeframe). The Investigation Officer will endeavour to finalise this scoping process within one month after receipt of your disclosure.
2. **Engagement:** If external assistance or specialist advice is required, third parties will be engaged. This may take approximately [one month] following finalisation of the scoping process.
3. **Investigation:** The investigation officer, along with any internal or external resources or advisers engaged to assist in the process, will investigate the Disclosure to determine whether it reveals any Reportable Conduct. The Investigation Officer will use reasonable endeavors to finalise this process within six months following the engagement phase.
4. **Recording, reporting and review:** The Disclosure Officer(s) and any Investigation Officer(s) will keep appropriate records and documentation for each step throughout the Disclosure handling and investigation process. Investigation findings, and suggestions for rectifying any identified issues, will be reported to the Legal Counsel, Head of Compliance & Privacy who will, in turn, submit a restricted report quarterly to limited members of the Ethics, Compliance and Governance Committee. Depending on the findings and materiality of a Disclosure, a compliance report may be shared with Kirin Holdings. This process may take between one to two months following finalisation of the investigation, noting the method for documenting and reporting the findings will depend on the nature of the disclosure.

The above timeframes are indicative only, and Blackmores cannot guarantee that any of these timeframes will be met despite its reasonable efforts. Timing will depend on several factors, including the nature and severity of the disclosure matter, whether you are readily contactable and the availability of third parties to assist with the investigation.

Blackmores acknowledges that this process naturally contains some inherent limitations, for example (the natural risk of human error), (reliance on availability of resources and third parties over which Blackmores does not have control), issues caused by any inability of Blackmores to contact you and the need for Blackmores to operate within the restraints of confidentiality.

Blackmores will (provided you can be contacted, even via anonymous channels) provide you with regular progress updates and advise you of the outcome of the investigation to the extent reasonable and appropriate in the circumstances (noting there may be circumstances where it is not appropriate for Blackmores to provide you with this information). Blackmores may do so verbally or in writing, noting however that you will not be entitled to receive a copy of the investigation report. The frequency and nature of these updates will vary depending on the nature of the Disclosure.

7.3 How will Blackmores ensure the fair treatment of employees mentioned in a disclosure?

Blackmores will ensure the fair treatment of employees mentioned or implicated in a disclosure by maintaining confidentiality, keeping them reasonably informed about the progress of the Disclosure (where practical and appropriate), ensuring the safety and well-being of those involved and, when investigating the disclosure, doing so in a thorough, objective, fair and independent manner.

8. Consequences for Breach of This Policy

Breach of this Policy may constitute a disciplinary offence and will be dealt with in accordance with applicable Blackmores disciplinary policies including Blackmores Consequence Management

Framework. Depending on the gravity of the offence, disciplinary action may be taken up to and include summary dismissal.

9. Related Documents

This Policy should be read in conjunction with:

- Anti Bribery and Corruption Policy
- Code of Conduct
- Grievance Handling Policy
- Discrimination, Bullying, Harassment, Vilification and Victimisation Policy
- Belonging Policy

10. Document Control

This document may be varied, withdrawn, or replaced at any time. Printed copies, or part thereof, are regarded as uncontrolled and should not be relied upon as the current version. Refer to the document location below, for the most recent version.

Change History and Review Cycle as of 2021

Version	Date of change	Reason
1	February 2021	Policy Cycle Review
2	April 2024	Integration with Kirin and transfer to new template
2.1	July 2024	Update Disclosure Officer details
2. 2	September 2024	Update Disclosure Officer details
2.3	June 2025	Update Disclosure Officer details
2.4	October 2025	Annual review
Document level:	A	
Frequency of review:	Yearly	
Next review due:	August 2025	
Document location:	Blackmores Website and Internal Policy Library	

11. Appendix

Appendix A – Additional Protection Relating to Tax Matters

11.1 Overview of eligibility

The Tax Act gives you special protection for disclosures about a breach of any Australian tax law by Blackmores or misconduct in relation to Blackmores' tax affairs where all of the following conditions are satisfied:

1. you are a person to whom the tax protections apply (noting this list of people is the same as that in Part A, Section 2 of this Policy);
2. you report the matter to a Disclosure Officer, a director, or senior manager of Blackmores, any Company external auditor (or member of that audit team), a registered tax agent or Business Activity Statement (BAS) agent who provides tax or BAS services to Blackmores, or any other team member or officer of Blackmores who has functions or duties relating to tax affairs of Blackmores (e.g. an internal accountant) (each, a Company Recipient), the Commissioner of Taxation (Commissioner), or a lawyer for the purpose of obtaining legal advice or representation in relation to a Disclosure; and
3. if the disclosure is made to
 - i. a Company Recipient, you:
 - a) have Reasonable Grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Blackmores or an associate of that Company; and
 - b) consider that the information may assist Blackmores Recipient to perform functions or duties in relation to the tax affairs of Blackmores or an associate of Blackmores; or
 - ii. the Commissioner, you consider that the information may assist the Commissioner to perform functions or duties in relation to the tax affairs of Blackmores or an associate of Blackmores.

11.2 What protections are available?

The protections given by the Tax Act when the above conditions are met are as follows:

1. protection from civil, criminal, and administrative legal action relating to your Disclosure;
2. protection from detriment (or threat of detriment) engaged in on the belief or suspicion that you have made, may have made, propose to make or could make a Disclosure, and certain rights to compensation for damages caused by such detriment;
3. protection of your identity, unless you consent to the disclosure or where:
 - i. the disclosure is only to the extent reasonably necessary for the effective investigation of the allegations raised in your disclosure;
 - ii. the concern is reported to the Commissioner or the Australian Federal Police; or
 - iii. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation;
4. where the disclosure was made to the Commissioner, non-admissibility of the reported information in criminal proceedings or in proceedings for the imposition of a penalty (except where the proceeding relates to the veracity of the information); and
5. unless you have acted unreasonably, protection from any adverse costs order in legal proceedings relating to the disclosure.

Appendix B - Kirin Group Global Compliance Line Disclosure

1) Introduction

As a subsidiary of Kirin Group Holdings (**Kirin** or **Kirin Group**), Blackmores Employees are entitled to use Kirin's Whistleblower hotline (called the Global Compliance Line) as an alternative to Blackmores Whistleblower Hotline, Whispli.

For more information on Kirin's Compliance and Whistleblower processes, please refer to the relevant section of their website [here](#).

2) Scope

This process is applicable to all Employees as defined by Kirin Group's¹ "Regulations for Installing and Operating KH Global Hotline". Blackmores suppliers and customers can make a disclosure via Blackmores Group Whistleblower Hotline.

3) What can you use Kirin's Global Compliance Line for?

Before making a Disclosure, the Global Compliance Line portal states that:

- Events to be reported are limited to fraud and any legal or regulatory violation that has a significant impact on the company.
- Actions to be reported: bribery, cartel activities, child labour, forced labour, accounting fraud, embezzlement, breach of trust, leakage of confidential information, etc.
- Not accepted: reports regarding Human Resources related matters such as complaints about salary or employment conditions, problems with relations in the workplace issues that can be resolved in-company. These issues are not handled by this hotline.

Protection for Employees

Kirin commits to the protection of Whistleblowers and those cooperating in investigations. Kirin prohibits disadvantageous treatment of employees who report concerns via the Global Compliance Line. Employees should be aware that reports made using the Kirin Global Compliance Line are done so outside of the jurisdiction of the Corporations Act 2001 (Cth) and the Fair Work Act 2009 (Cth). As such, employees may not be entitled to the protection provided under Australian Whistleblower protection laws. Employees are encouraged to read Part A, Section 1 of the Speak up (Whistleblower Protection) Policy before making a decision on where to report their concern.

Kirin Group have established an internal hotline for reporting compliance violations, corrupt practices, human rights issues (including harassment, etc.), and other acts that violate (or may violate) the Kirin [Group's Compliance Policy](#) and [Compliance Guidelines](#), with the aim of preventing serious problems associated with Kirin Group Holdings and any of their subsidiaries (such as Blackmores).

Kirin Group Global Compliance Line (whistle blowing system)

The following is the general process and procedure in handling whistleblower reports received via the hotline:

- a) A whistleblower reports an incident (anonymity is guaranteed).
- b) Prompt notification of receipt shall be made after receipt of the report.

¹ Employees means executives, permanent full time and part time employees, contract employees, temporary employees, and all other persons engaged in work at Kirin Group companies (this includes Blackmores) regardless of employment type.

- c) After confirming the content of the report, a decision on whether or not to conduct an investigation shall be made generally within 20 days of receipt of such report, and the whistleblower shall then be notified.
- d) Fact-finding and investigation shall be conducted.
- e) Information on the method and progress of the investigation shall be shared as appropriate in a manner that does not interfere with the progress of the investigation or with the privacy of the subject of the investigation.
- f) In case of serious violations as a result of the investigation, disciplinary action shall be considered.
- g) Feedback on survey results to be provided.
- h) Feedback of the results of the investigation shall be conducted in a manner that does not interfere with the privacy of the subject of the investigation.
- i) Prevention of retaliation, including confirmation that the whistleblower has not been treated disadvantageously because of his or her report.
- j) Kirin may need to liaise with an authorised Investigation Officer at Blackmores, to progress an investigation. This will only be done when needed and with the consent of the employee who made the report.

4) Accessing the Kirin Group Global Compliance Line (whistle blowing system)

You can access Kirin Group's Global Compliance Line via the following link:

<https://ml.helpline.jp/kirin-hotline/>

The username and password are the same for all employees and are not case sensitive.

Username: kirinhd

Password: compliance

Step 1: Click on this link <https://ml.helpline.jp/kirin-hotline/> which will bring you to the below page. Click on option 1.

Global compliance line (whistle blowing system)

English ▼



Kirin Holdings Company, Limited

This hotline is an external contact for the employees of Kirin Holdings and its affiliated companies to report and submit information about fraud and law violations.
All reports will remain strictly confidential and no employee will receive unfair treatment for contacting the hotline.

First, please click the address where your company is located.

1. [Asia/Oceania \(Singapore, India, China, Taiwan, Thailand, Vietnam, Australia, New Zealand \)](#)

←

2. [America \(USA\)](#)

3. [Europe \(Germany, Italy\)](#)

Step 2: Enter the following (lowercase) username and password as shown below.

Username: kirinhd

Password: compliance

Sign in to access this site

Authorisation required by <https://ml.helpline.jp>

Username

Password

Sign in

Cancel

Step 3: You will be taken to a landing page (shown on page 4) where you are prompted to agree with the conditions of use before progressing with reporting a concern.

Global compliance line (whistle blowing system)

Step 1

>

Step 2

>

Confirmation screen

KIRIN

Please read the following points before using the system.

1. Protection of personal information

This external desk is operated by D-Quest Co., Ltd., a third party entrusted by the company, which exercises sufficient care for protection of personal information.

2. System for reporting (provision of information)

1) At this external desk, the information input by a whistleblower gets translated if necessary and is handed over to the Kirin Holdings Company, Limited.

Please note that no message can be cancelled once sent.

2) Even if you provide your personal data such as real name, email address, position etc, Kirin Holdings Company, Limited, will receive the information with your personal data masked, and will then disclose it after obtaining your consent to provide your personal information.

3) In addition, in cases where it is based on laws and regulations or orders from the government / there is a risk of danger to the body or life, information that can identify the whistleblower may be disclosed to the whistleblower's affiliated company or a third party without the consent of the whistleblower.

3. Matters subject to whistleblowing

Events to be reported are limited to fraud and any legal or regulatory violation that has a significant impact on the company.

Actions to be reported: bribery, cartel activities, child labor, forced labor, accounting fraud, embezzlement, breach of trust, leakage of confidential information, etc.

Not accepted: reports regarding Human Resources related matters such as complaints about salary or employment conditions, problems with relations in the workplace, issues that can be resolved in-company. These issues are not handled by this hotline.

4. Who can use this service

regular employees, agency-dispatched employees, contract employees, temporary workers, etc.

* As a rule, we do not accept reports from employees other than those working for our group companies.

5. Handling of Personal Information

Disclosure or non-disclosure of the name of the department and the whistleblower's name, etc., at the time of reporting shall, in principle, be at the whistleblower's discretion. Even in the case of anonymous reporting, consideration will be given to sufficient investigation and protection of the informant.

The handling of personal information shall be in accordance with the following privacy policy.

<https://www.kirinholdings.com/en/privacypolicy/>

6. Before using!

Please check with the following items if you agree.

■ Will any of the following subjects be included in your report or consultation?

Required	☐ No false information or defamatory content.
Required	☐ No content intended for illegal purposes.
Required	☐ No information forbidden to take out of the country.
Required	☐ It does not cover any discontentment on personnel matter.

If you require any further information about how to use Kirin Group's Global Compliance Line (whistle blowing system), the landing page shown in step 3 includes a link to a [manual](#) for D-Quest, the service provider Kirin Group use.