L’Oreal Australia Speak Up Policy

Effective 1 January 2020
FOREWORD

At L’ORÉAL, we aim to be an exemplary company.

In particular, respect of the law and our Ethical Principles - Integrity, Respect, Courage and Transparency - is essential.

We recognise that from time to time there may be things which go wrong or room for improvement. The quicker we know, the quicker we can take corrective measures.

The present policy aims to clarify when and how L’ORÉAL Australia Employees, external staff as well as our other stakeholders, as defined hereafter, can speak up and make a whistleblowing (Speak Up) report.

The present policy also explains how such whistleblowing reports are handled within a reasonable time frame in order to take appropriate action, if necessary, regardless of the people involved.

There may be instances where the present policy is at variance with the local laws of a particular country. Where possible, these are pointed out in the present policy. Where local law imposes higher standards than those set out in the present policy, local law will apply. If by contrast the present policy provides for a higher standard, it will prevail unless this results in illegal activity.

The present policy will be made available to all L’ORÉAL Australia Employees and is available on the L’ORÉAL Ethics SPEAK UP secure website: www.lorealspeakup.com.

The handling of a whistleblowing report gives rise to the processing of personal data. All information about the processing of personal data is available on L’ORÉAL Ethics SPEAK UP secure website: www.lorealspeakup.com.

“L’ORÉAL” means L’ORÉAL Australia.
1- WHISTLEBLOWING BY L’ORÉAL EMPLOYEES AND EX-EMPLOYEES

“Employees” means:
- all employees, officers or directors of L’ORÉAL, whether working full-time or part-time, for an indefinite-term or fixed-term, and
- subject to statute of limitation requirements of local legislation, employee having left L’ORÉAL subject to their making their whistleblowing report at the latest within 2 months of their last day of work

1. DISTINCTION BETWEEN RAISING A CONCERN/GRIEVANCE AND A WHISTLEBLOWING REPORT

Any Employee who wants to make a whistleblowing report can follow the process described hereafter.

The use of L’ORÉAL’s whistleblowing system is not mandatory. Alternative avenues exist for raising concerns/grievances (eg. management, HR, staff representatives, etc). Employees can continue to use these avenues if they so wish. However, concerns/grievances raised via the avenues described above, and namely under L’Oréal Australia’s Grievance policy, will not qualify as whistleblowing reports made under the present policy.

Please note that even if raised using the procedures in the present policy, disclosures of personal work-related grievances do not qualify as Qualifying Disclosures under Australian legislation. They may however qualify as a Speak Up report under the present policy.

A whistleblowing report consists of revealing/reporting, selflessly and in good faith:
- misconduct or a serious or improper state of affairs or circumstances, or
- without limiting the above, contraventions of the Corporations Act and other legislation regulating the corporate, financial, superannuation, insurance, credit and not-for-profit sectors, and Commonwealth law offences that carry prison terms of at least 12 months, or
- criminal activity (felony or misdemeanour), or
- a serious and apparent violation of the law or regulations,
- a situation which could present a threat or cause serious harm to public interest (relating to public health, safety or welfare, and the natural environment), or
- behaviour or situations contrary to the Code of Ethics or Group Ethical Policies, or
- potential or actual serious violation relating to human rights or fundamental freedom violation, or
- potential or actual serious violation relating to health and safety or to the environment, or
- the deliberate concealment of any of the above matters, or
- retaliation for making a whistleblowing report or participating in its handling, or
- of which an Employee has personal knowledge, which has happened, is happening or is likely to happen, and relating to L’ORÉAL, one of its Employees, External Staff or its business partners.

An Employee is considered “in good faith, when they provide information which they believe is comprehensive, fair and accurate, allowing them to reasonably believe in the truthfulness of the information given, even if it later appears that they were mistaken.

If an Employee realises, after having made a whistleblowing report, that they were mistaken, they must immediately inform the person to whom they made their whistleblowing report.

An Employee is considered as acting “selflessly”, when they make a whistleblowing report without any expectations of financial compensation or gain.

Group Ethical Policies are all policies signed by the SVP & Chief Ethics Officer, (hereafter “CETHO”), who is the Group’s permanent referent appointed by the Chief Executive Officer, as well as the “The Way We Prevent Corruption” guide.

“Retaliation” means excluding a person from a recruitment process or access to an internship or professional training program as well as disciplining, dismissing or threatening them, subjecting them to other unfavourable treatment or taking discriminatory measures against them with regard to nature of duties, compensation, profit-sharing, share allocation, training, redeployment, qualifications, classification, promotions, transfers or renewal of employment or temporary work contract. Harassment and bullying actions can also, depending on the facts and circumstances, be
Please note that your whistleblowing report, in addition to qualifying as a Speak Up report under the present policy, may also qualify as a protected disclosure under the Corporations Act 2001 (Cth) (Corporations Act) or Taxation Administration Act 1953 (Cth) (Taxation Act) (see Schedules 1 and 2). Certain reports may not qualify as a Speak Up report but still qualify as a protected disclosure under Australia law.

2. MAKING A WHISTLEBLOWING REPORT

2.1 The reporter makes their whistleblowing report to:

• an officer or senior manager of L’ORÉAL or a related company of L’ORÉAL hereby defined as “Authorised Person”, i.e. a member of a Group, Zone or Country Management Committee in their management line or their Ethics Correspondent, or
• an auditor, or member of an audit team conducting an audit, of L’ORÉAL or a related company of L’ORÉAL, or
• an actuary of L’ORÉAL or a related company of L’ORÉAL, or
• ASIC, APRA or a prescribed Commonwealth authority.

It is strongly recommended to make a whistleblowing report in writing or to confirm in writing a whistleblowing report first made orally: this will facilitate its handling.

The contact details of L’Oréal’s Ethics Correspondents are available on https://ethics.loreal.wans. Employees can make their whistleblowing report to the CETHO via:

• the secure L’ORÉAL Ethics SPEAK UP website: www.loreal speakup.com. This website is hosted with an external provider bound by a strict confidentiality obligation
• by mail: Mr. Emmanuel LULIN, SVP & Chief Ethics Officer, L’ORÉAL, 41 rue Martre, 92110 Clichy, France (please indicate on the envelope “To be opened only by the recipient”)

For confidentiality reasons, sending whistleblowing reports by email, fax and telephone is not advised.

2.2 In their whistleblowing report to an Authorised Person, the reporter describes, as objectively as possible and in detail, their concern. They should:

• indicate when and how they became aware of the matter
• to the extent of possible, provide all facts, information or documents (regardless of format or support) which can help substantiate the whistleblowing report. If they are not sure that a particular fact is true, they specify that it is an alleged fact
• indicate how they can be contacted (see 2.5/ below with regards anonymous reports)
• when making the whistleblowing report and during the time it is being handled, indicate if, to their knowledge, internal or legal proceedings or equivalent (grievance, arbitration, injunction, mediation, complaint, etc…) are impending or ongoing.

If it appears that internal or legal proceedings or equivalent (grievance, arbitration, injunction, mediation, complaint, etc…) are impending or ongoing, in principle the whistleblowing report is not admissible and its handling is suspended or terminated. L’ORÉAL however reserves the right to nevertheless investigate and take remedial action if necessary.

2.3 The reporter must not reveal facts, information or documents, regardless of format, nature or support, covered by national security, medical confidentiality or lawyer-client privilege unless the information belongs to the reporter such as their privileged communications with their lawyer or personal medical information.

2.4 Where a report is made to an Authorised Person, the reporter will be required to confirm that they have read and agree to comply with the present policy and that they have also been informed of the rules applicable to the processing of their personal data.

2.5 The secure L’ORÉAL Ethics SPEAK UP website: www.loreal speakup.com allows anonymous whistleblowing reports.

Although whistleblowing reports may be made anonymously, it may be more difficult and sometimes impossible to examine anonymous whistleblowing reports or to establish whether the allegations are substantiated. Reporters who are concerned about possible retaliation if their identity is revealed should read articles 5 and 7 below. They can also contact the CETHO.

Employees choosing to remain anonymous should use the L’ORÉAL Ethics SPEAK UP website:
In case of an anonymous whistleblowing report, the assessment of its admissibility and the appropriateness of its circulation within the present system will depend namely on the seriousness of the facts mentioned in the whistleblowing report and the level of detail of the factual information provided.

If the anonymity renders it impossible to handle the whistleblowing report, the reporter will be informed namely via the anonymous dialogue box on the L’ORÉAL Ethics SPEAK UP website: www.lorealspeakup.com.

2.6 For the purpose of good governance, Authorised Persons immediately inform the CETHO of any situations, allegations or whistleblowing reports of which they are aware implicating a member of the Group Executive Committee, of the Conjuncture Meeting, a member of a Group or Zone Management Committee, a Country General Manager or an Ethics Correspondent.

2.7 Moreover, because of the seriousness of the facts mentioned, Authorised Persons immediately inform the CETHO of any situations, allegations or whistleblowing reports of which they are aware relating to:
- money-laundering, or
- private or public corruption, or
- influence peddling, or
- internal or external fraud, or
- any serious human rights or fundamental freedom violations (including but not limited to child labour, forced labour including modern slavery, sexual harassment, bullying, discrimination, violence, etc...), or
- any allegations which could significantly affect L’ORÉAL’s reputation (including but not limited to any criminal proceedings by or against a L’ORÉAL entity, any situation which could require self-disclosure to the local authorities, any retaliation claims, etc...).

3. ADMISSIBILITY OF THE WHISTLEBLOWING REPORT

3.1 The following applies where a report is made to an Authorised Person.

3.2 The reporter is informed of the receipt of their whistleblowing report and of the expected time necessary to examine its admissibility within 20 working days. This time may be extended if the response to the reporter requires translation. The examination of the admissibility of the whistleblowing report aims to ascertain if it qualifies as a whistleblowing report under the present policy.

3.3 A preliminary analysis of the whistleblowing report or gathering of information can be carried out before ruling on its admissibility. The reporter may be asked to provide further information.

3.4 The reporter is informed if their whistleblowing report is admissible and they are also informed of the identity of the person appointed by the CETHO or the Authorised Person to handle their whistleblowing report and how they will be kept informed of the follow-up of their whistleblowing report.

3.5 If the whistleblowing report is not admissible because it falls outside the scope of the present policy, the reporter will be informed and, where possible, advised on possible alternate avenues allowing their concern/grievance to be addressed.

4. HANDLING THE WHISTLEBLOWING REPORT

4.1 L’ORÉAL is committed to ensuring the fair treatment of Employees who make, are mentioned in, or implicated by whistleblowing reports, by ensuring investigations will be conducted confidentially, fairly, objectively, without bias and in accordance with the process set out in the present policy and in compliance with the applicable legislation. Internal or external investigators may be appointed to investigate all reports. The length and complexity of the investigation will depend on the nature of the disclosure made but L’ORÉAL will endeavour to conclude the investigation as efficiently as possible.

4.2 Situations, allegations or whistleblowing reports set out in article 2.6/ are handled directly by the CETHO or the persons they appoint. The CETHO ensures, if necessary, that appropriate measures are taken by management.

4.3 The CETHO supervises situations, allegations or whistleblowing reports set out in article 2.7/ i.e. ensures that the handling of the whistleblowing report is carried out in line with the present policy.

4.4 For whistleblowing reports not set out in articles 2.6/ and 2.7/, they are handled by the entities concerned. The
4.5 The person implicated by the whistleblowing report will be informed of the nature of the allegations and of the name of the person handling the whistleblowing report. This information may not be provided immediately should it prove necessary, for example, to check facts, preserve evidence, protect individuals or contact the local authorities.

4.6 The reporter and the person implicated by the whistleblowing report are informed when the handling of the whistleblowing report is concluded. To the extent possible, they are informed of the conclusions. Sometimes the need for confidentiality or legal requirements or the protection of individuals may prevent specific details of the whistleblowing report, its handling or any measures taken as a result from being shared.

4.7 Employees, including employees mentioned in or implicated by a whistleblowing report, can discuss any queries arising out of the present policy with the CETHO [or L’Oréal to insert details any other relevant contact].

5. CONFIDENTIALITY

5.1 Authorised Persons, other persons to whom a whistleblowing report is made and persons handling a whistleblowing report are bound by a strict confidentiality obligation.

5.2 The identity of the reporter, or information that is likely to lead to the identification of the reporter cannot be disclosed without their consent, except where the disclosure is requested by the following people as permitted by law:

- the Australian Federal Police (AFP), or
- a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of whistleblower legislation, or
- the Commissioner of Taxation, if the report concerns tax matters, or
- the Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulatory Authority (APRA), if the report does not concern tax matters, or
- a person or body prescribed by the regulations, or
- a Commonwealth, State or Territory authority, if the disclosure is made by ASIC, APRA, or the AFP for the purpose of assisting the authority in the performance of the authority’s functions or duties.

5.3 Further to article 5.2, if a reporter makes a disclosure which qualifies for protection under the Corporations Act or Taxation Act (see Schedule 1 and Schedule 2 below), there are limits on the circumstances in which their identity can be disclosed to a court or tribunal. The reporter, or any other person, is not required to provide the identity of the reporter, or information likely to lead to the identification of the reporter, to a court or tribunal except where it is necessary to give effect to the whistleblower protections under the Corporations Act or Taxation Act or the court or tribunal thinks it necessary in the interests of justice.

5.4 Information a reporter discloses which is not their identity but may be likely to lead to their identification may be disclosed without the reporter’s consent if it is reasonably necessary for the purposes of investigating the disclosure. All reasonable steps must be taken to reduce the risk that the reporter will be identified by the information disclosed.

5.5 Subject to the articles above, the identity of the reporter, the subject matter of the whistleblowing report and the identity of the persons implicated by the whistleblowing report can only be shared by the CETHO, Authorised Persons, other persons to whom a whistleblowing report is made or the persons handling the whistleblowing report with Employees or third parties to which they have recourse in order to handle the whistleblowing report or to take appropriate measures. These persons are bound by a strict confidentiality obligation.

5.6 The reporter, the person implicated by the whistleblowing report as well as all persons who participate in its handling are also bound by a strict confidentiality obligation.

5.7 Specific measures are taken to ensure confidentiality during the handling of the whistleblowing report (written reminder of confidentiality rules and possible sanctions in case of non-compliance, secure emails etc.).

5.8 Subject to document retention requirements of local legislation, the elements of the whistleblowing report will be deleted or archived within a maximum delay of 2 months from the non-admissibility decision or after the handling of the whistleblowing report is concluded (except if the whistleblowing report has resulted in disciplinary or legal proceedings).
6. COOPERATION AND ACCESS TO INFORMATION

6.1 The CETHO has access, upon first request, without delay and without restriction, to all facts, information and documents, regardless of format or support.

All persons, teams and resources of L’ORÉAL provide the CETHO with their full and complete cooperation upon first request.

6.2 The reporter and all persons who participate in the handling of the whistleblowing report must also provide their full and complete cooperation and provide, upon first request, without delay and without restriction all facts, information and documents, regardless of format or support, to the persons handling a whistleblowing report.

6.3 All cooperation request made by the CETHO or persons appointed by them or by a person handling a whistleblowing report is strictly confidential and must be treated accordingly.

6.4 If a person handling a whistleblowing report or a person whose cooperation is requested to enable its handling encounter difficulties, these are reported to the CETHO, who will decide as a last resort.

7. NON-RETAILATION

7.1 No Employee can suffer any form of retaliation for having made a whistleblowing report or participated in its handling.

7.2 All Employees who think they are retaliated against for having made a whistleblowing report or participated in its handling can contact the CETHO or an Authorised Person.

8. SUPPORT AND PROTECTION FOR WHISTLEBLOWERS

8.1 The Corporations Act and Taxation Act provide certain protections to reporters who make a “Qualifying Disclosure”. For guidance on Qualifying Disclosures, please consult Schedule 1 and Schedule 2 below.

8.2 The Corporations Act and Taxation Act contain a number of specific protections against causing detriment to a person making a Qualifying Disclosure (or a person proposing to make, or suspected of making, a Qualifying Disclosure). “Detriment” includes, but is not limited to, the matters described in Schedule 3.

8.3 Details of these statutory protections are set out in Schedule 3 below.

8.4 Where the disclosure is subject to the protections provided by legislation, any disclosure of the whistleblowing report and the protections provided to whistleblowers will be in conformance with those legislative provisions.

8.5 In addition to the protections provided under Australian law, the CETHO and Authorised Persons will take steps to ensure the reporter’s general welfare by:

- considering the reporter’s immediate welfare and protection needs, and
- providing information about the process and outcomes (as set out in article 4.6), and
- taking steps to ensure that, unless the reporter has consented to their identity being disclosed, their identity remains confidential to the extent permitted by law, and
- listening and responding reasonably to any concerns of retaliatory activity.

9. SANCTIONS

Because L’ORÉAL takes whistleblowing reports very seriously and to ensure they can be handled according to the present policy, the following actions can give rise to disciplinary sanctions, including dismissal:

- making a whistleblowing report (that does not relate to a Qualifying Disclosure) maliciously or with a view to financial compensation or gain, or
- making a whistleblowing report (that relates to a Qualifying Disclosure) without reasonable grounds to suspect that the concern was justified, or
- obstructing, by action or inaction, a whistleblowing report or its handling, or
- non-compliance with the strict confidentiality obligations related to receiving or handling a whistleblowing report, or
- retaliatory acts or threats.
2- WHISTLEBLOWING BY EXTERNAL STAFF

“External Staff” mean temporary staff, interns and employees of service providers or subcontractors.

L’ORÉAL offers to all its External Staff the possibility to reveal/report, selflessly and in good faith:

- misconduct or a serious or improper state of affairs or circumstances, or
- without limiting the above, contraventions of the Corporations Act and other legislation regulating the corporate, financial, superannuation, insurance, credit and not-for-profit sectors, and Commonwealth law

offences that carry prison terms of at least 12 months, or
- criminal activity (felony or misdemeanor), or
- a serious and apparent violation of the law or regulations or failure to comply with any legal obligations, or
- a situation which could present a threat or cause serious harm to public interest (relating to public health, safety or welfare, and the natural environment), or
- potential or actual serious human rights or fundamental freedom violation, or
- potential or actual serious violation relating to health and safety or to the environment, or
- the deliberate concealment of any of the above matters, or
- retaliation for making a whistleblowing report or handling a report which they have personal knowledge which has happened, is happening or is likely to happen and relating to L’ORÉAL, one of its Employees, External Staff or its business partners.

1. MAKING A WHISTLEBLOWING REPORT

Whistleblowing reports are reported:

- to an officer or senior manager of L’ORÉAL or a related company of L’ORÉAL hereby defined as an “Authorised Person”, i.e. a member of a Group, Zone or Country Management Committee in their management line or their Ethics Correspondent, or
- via the secure L’ORÉAL Ethics SPEAK UP website: www.lorealspeakup.com, or
- to an auditor, or member of an audit team conducting an audit, of L’ORÉAL or a related company of L’ORÉAL, or
- to an actuary of L’ORÉAL or a related company of L’ORÉAL, or
- to ASIC, APRA or a prescribed Commonwealth authority.

2. HANDLING THE WHISTLEBLOWING REPORT

L’ORÉAL, as far as possible, applies the same methodology as when handling a whistleblowing report from an Employee.

3. CONFIDENTIALITY

As far as possible, the same strict confidentiality obligations apply as when an Employee makes a whistleblowing report.

4. NON-RETAILIATION

4.1 No External Staff can suffer any form of retaliation from a L’ORÉAL Employee for having made a whistleblowing report or participated in its handling.

4.2 All External Staff who think they are retaliated against for having made a whistleblowing report or participated in its handling can contact the CETHO or an Authorised Person.

5. SUPPORT AND PROTECTION FOR WHISTLEBLOWERS
5.1 As far as possible, the same statutory protections apply as when an Employee makes a whistleblowing report. For guidance, please consult the schedules below.

5.2 In addition to the protections provided under Australian law, the CETHO and Authorised Persons will take steps to ensure the reporter’s general welfare by:

- considering the reporter’s immediate welfare and protection needs, and
- providing information about the process and outcomes (as set out in article 4.6 of Section 1), and
- taking steps to ensure that, unless the reporter has consented to their identity being disclosed, their identity remains confidential to the extent permitted by law, and
- listening and responding reasonably to any concerns of retaliatory activity.

6. SANCTIONS

Because L’ORÉAL takes whistleblowing reports very seriously and to ensure they can be handled according to the present policy, L’ORÉAL reserves the right to end its relationship with an External Staff in case of the following actions:

- making a whistleblowing report (that does not relate to a Qualifying Disclosure) maliciously or with a view to financial compensation or gain, or
- making a whistleblowing report (that relates to a Qualifying Disclosure) without reasonable grounds to suspect that the concern was justified, or
- obstructing, by action or inaction, a whistleblowing report or its handling, or
- non-compliance with the strict confidentiality obligation related to receiving or handling a whistleblowing report, or
- retaliatory acts or threats.
3- WHISTLEBLOWING BY L’ORÉAL

STAKEHOLDERS

“Stakeholders” mean:

- current and former suppliers of goods or services and their employees,
- clients, consumers, shareholders of L’ORÉAL and representatives of civil society,
- former Employees, External Staff and Stakeholders of L’ORÉAL,
- current and former associates of L’ORÉAL, and
- current and former relatives, dependents and spouses of current and former officers, employees, and associates of L’ORÉAL.

L’ORÉAL offers to all its stakeholders the possibility to reveal/report, selflessly and in good faith:

- misconduct or a serious or improper state of affairs or circumstances, or
- without limiting the above, contraventions of the Corporations Act and other legislation regulating the corporate, financial, superannuation, insurance, credit and not-for-profit sectors, and Commonwealth law offences that carry prison terms of at least 12 months, or
- criminal activity (felony or misdemeanour), or
- a serious and apparent violation of the law or regulations or failure to comply with any legal obligations, or
- a situation which could present a threat or cause serious harm to public interest (relating to public health, safety or welfare, and the natural environment), or
- potential or actual serious human rights or fundamental freedom violation, or
- potential or actual serious violation relating to health and safety or to the environment, or
- an act of public or private corruption or money-laundering, or
- a conflict of interests, or
- the deliberate concealment of any of the above matters, or
- retaliation for making a whistleblowing report or handling a report of which they have personal knowledge, which has happened, is happening or is likely to happen, resulting from L’ORÉAL’s activities or the activities of a subcontractor or suppliers with whom L’ORÉAL has an established relationship, when such activities are related to such relationship.

1. MAKING A WHISTLEBLOWING REPORT

Whistleblowing reports are reported:

- via the secure L’ORÉAL Ethics SPEAK UP website: www.lorealethics.com, or
- to an officer or senior manager of L’ORÉAL or a related company of L’ORÉAL, or
- to an auditor, or member of an audit team conducting an audit, of L’ORÉAL or a related company of L’ORÉAL, or
- to an actuary of L’ORÉAL or a related company of L’ORÉAL, or
- to ASIC, APRA or a prescribed Commonwealth authority.

2. HANDLING THE WHISTLEBLOWING REPORT

L’ORÉAL, as far as possible, applies the same methodology as when handling a whistleblowing report from an Employee.

In connection with Speak Up reports, L’Oréal Australia Pty Ltd may collect and handle personal information relating to the reporter and also relating to the person(s) involved in the report and/or the person(s) who could provide information necessary for the handling of the report. Such personal information includes the identity, function and contact details of the reporter and of other persons involved in the report, as well as any other information voluntarily communicated by the reporter or resulting from the handling of the Speak Up report. When dealing with the Speak Up report, L’Oréal may also collect personal data concerning person(s) who may provide information necessary for the handling of the Speak Up report (these persons may have been identified by the reporter or not).

L’Oréal collects and handles this personal information for the purposes of assessing the admissibility of the Speak Up report, checking facts and taking appropriate measures, if necessary. It also enables L’Oréal to comply with its legal
obligations and policies. Personal information in connection with the Speak Up report may be disclosed to L’Oréal’s related entities, and this may involve transferring your information outside of Australia including to NZ, USA, Singapore, Canada and the EU. Our privacy policy (available at www.loreal.com.au) contains information about making a complaint and accessing or correcting the information we hold about you. You can contact us (and opt-out from marketing) at the L’Oréal Consumer Affairs Department at 564 St Kilda Road, Melbourne, Victoria 3004, telephone 1300 659 359 or by email consumeraffairs@au.loreal.com.

3. CONFIDENTIALITY

As far as possible, the same strict confidentiality obligations apply as when an Employee makes a whistleblowing report.

3. NON-RETALIATION

3.1 No Stakeholder can suffer any form of retaliation from a L’ORÉAL Employee for having made a whistleblowing report or participated in its handling.

3.2 All Stakeholders who think they are retaliated against as a result of making a whistleblowing report or participating in its handling can contact the CETHO.

4. SUPPORT AND PROTECTION FOR WHISTLEBLOWERS

4.1 As far as possible, the same statutory protections apply as when an Employee makes a whistleblowing report. For guidance, please consult the schedules below.

4.2 In addition to the protections provided under Australian law, the CETHO and Authorised Persons will take steps to ensure the reporter’s general welfare by:
- considering the reporter’s immediate welfare and protection needs, and
- providing information about the process and outcomes (as set out in article 4.6 of Section 1), and
- taking steps to ensure that, unless the reporter has consented to their identity being disclosed, their identity remains confidential to the extent permitted by law, and
- listening and responding reasonably to any concerns of retaliatory activity.

5. SANCTIONS

Because L’OREAL takes whistleblowing reports very seriously and to ensure they can be handled according to the present policy, L’ORÉAL reserves the right to take legal action in case of the following actions:
- making a whistleblowing report (that does not relate to a Qualifying Disclosure) maliciously or with a view to financial compensation or gain, or
- making a whistleblowing report (that relates to a Qualifying Disclosure) without reasonable grounds to suspect that the concern was justified, or
- obstructing, by action or inaction, a whistleblowing report or its handling, or
- non-compliance with the strict confidentiality obligation related to receiving or handling a whistleblowing report, or
- retaliatory acts or threats.
### SCHEDULE 1 – QUALIFYING DISCLOSURES UNDER THE CORPORATIONS ACT

The table below summarises when a disclosure will qualify for statutory protection under the Corporations Act.

#### A. You must be, or have been, one of the following “Eligible Whistleblowers”

- An officer of L’ORÉAL
- An employee of L’ORÉAL
- An individual, or employee of an individual, who supplies goods or services to L’ORÉAL
- An individual who is an associate of L’ORÉAL
- A relative or dependent of one of the above, or of such person’s spouse

<table>
<thead>
<tr>
<th>The disclosure must be made to one of the following</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASIC, APRA, or a prescribed Commonwealth authority</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>You must have reasonable grounds to suspect that the disclosure</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Concerns misconduct, or an improper state of affairs or circumstances in relation to L’ORÉAL or related body corporate</td>
</tr>
<tr>
<td>- Indicates that L’ORÉAL or related body corporate or an officer or employee of L’ORÉAL or a related body corporate engaged in conduct that:</td>
</tr>
<tr>
<td>- constitutes an offence against the Corporations Act, ASIC 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), or an instrument made under any of these Acts, or</td>
</tr>
<tr>
<td>- an offence under any Commonwealth law, punishable by at least 12 months of imprisonment, or</td>
</tr>
<tr>
<td>- represents a danger to the public or the financial system, or</td>
</tr>
<tr>
<td>- is prescribed by the regulations</td>
</tr>
</tbody>
</table>

#### B. You must be, or have been, an “Eligible Whistleblower”

As per A above

<table>
<thead>
<tr>
<th>The disclosure must be made to one of the following “Eligible Recipients”</th>
</tr>
</thead>
<tbody>
<tr>
<td>An officer or senior manager of L’ORÉAL or a related body corporate</td>
</tr>
<tr>
<td>An auditor, or member of the audit team, of L’ORÉAL or a related body corporate</td>
</tr>
<tr>
<td>An actuary of L’ORÉAL or a related body corporate</td>
</tr>
<tr>
<td>A person authorised by L’ORÉAL to receive such disclosures</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>You must have reasonable grounds to suspect that the disclosure</th>
</tr>
</thead>
<tbody>
<tr>
<td>As per A above</td>
</tr>
</tbody>
</table>

#### C. You must be, or have been, an “Eligible Whistleblower”

As per A above

<table>
<thead>
<tr>
<th>The disclosure must be made to one of the following</th>
</tr>
</thead>
<tbody>
<tr>
<td>A legal practitioner</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purpose or content of the disclosure</th>
</tr>
</thead>
<tbody>
<tr>
<td>The disclosure must be made for the purpose of obtaining</td>
</tr>
</tbody>
</table>
### D. The following requirements must be met
- You previously made a disclosure that qualifies for protection pursuant to A above, and
- You are making a disclosure of the same information previously disclosed, and
- At least 90 days have passed since the previous disclosure was made, and
- You do not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related, and
- You have reasonable grounds to believe that making a further disclosure of the information would be in the public interest, and
- After the end of the period above, you gave the recipient of the original disclosure written notification that you intend to make a public interest disclosure and identified your previous disclosure, and
- The extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the relevant misconduct or improper state of affairs or circumstances

### E. The following requirements must be met
- A member of Parliament
- A journalist (being a person working in a professional capacity as a journalist for a newspaper or magazine or a radio or television broadcasting service, or an electronic service which is operated on a commercial basis (or by a body that provides a national broadcasting service) and is similar to a newspaper, magazine, radio or television broadcasting service)

### You must have reasonable grounds to suspect that the disclosure
- As per the disclosure made pursuant to A above
You previously made a disclosure that qualifies for protection pursuant to A above, and

You are making a disclosure of the same information previously disclosed, and

You have reasonable grounds to believe the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment, and

You have given the recipient of the original disclosure written notification that you intend to make an emergency disclosure and identified your previous disclosure, and

The extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger

As per D above

As per the disclosure made pursuant to A above
## Schedule 2 – Qualifying Disclosures Under the Taxation Act

The table below summarises when a disclosure will qualify for statutory protection under the Taxation Act.

<table>
<thead>
<tr>
<th>A.</th>
<th>You must be, or have been, one of the following “Eligible Whistleblowers”</th>
<th>The disclosure must be made to one of the following</th>
<th>Purpose or content of the disclosure</th>
</tr>
</thead>
</table>
|    | • An officer of L’ORÉAL  
    | • An employee of L’ORÉAL  
    | • An individual, or employee of an individual, who supplies goods or services to L’ORÉAL  
    | • An individual who is an associate of L’ORÉAL  
    | • A relative or dependent of one of the above, or of such person’s spouse | The Commissioner of Taxation | You consider the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to L’ORÉAL or an associate of L’ORÉAL |

<table>
<thead>
<tr>
<th>B.</th>
<th>You must be, or have been, an “Eligible Whistleblower”</th>
<th>The disclosure must be made to one of the following “Eligible Recipients”</th>
<th>Purpose or content of the disclosure</th>
</tr>
</thead>
</table>
|    | As per A above                                       | • An auditor, or member of the audit team, of L’ORÉAL or a related body corporate  
    |                                                       | • An registered tax agent who provides tax agent services to L’ORÉAL  
    |                                                       | • An registered BAS agent who provides tax agent services to L’ORÉAL  
    |                                                       | • A person authorised by L’ORÉAL to receive such disclosures  
    |                                                       | • A director of L’ORÉAL  
    |                                                       | • A secretary of L’ORÉAL  
    |                                                       | • A senior manager of L’ORÉAL  
    |                                                       | • Any other employee or officer of L’ORÉAL who has functions or duties that relate to the tax affairs of L’ORÉAL | • You have reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances in relation to the tax affairs L’ORÉAL or an associate of L’ORÉAL, and  
    |                                                       | • You consider that the information may assist the recipient to perform functions or duties in relation to the tax affairs of L’ORÉAL or an associate of L’ORÉAL |

<table>
<thead>
<tr>
<th>C.</th>
<th>You must be, or have been, an “Eligible Whistleblower”</th>
<th>The disclosure must be made to one of the following</th>
<th>Purpose or content of the disclosure</th>
</tr>
</thead>
<tbody>
<tr>
<td>As per A above</td>
<td>A legal practitioner</td>
<td>The disclosure must be made for the purpose of obtaining legal advice or legal representation in relation to the protections provided to whistleblowers under the Taxation Act</td>
<td></td>
</tr>
</tbody>
</table>
SCHEDULE 3 – PROTECTIONS FOR PERSONS MAKING QUALIFYING DISCLOSURES

Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Act:

- protect you from being subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure, and
- protect you from enforcement or exercise of any contractual or other remedy or right on the basis of the disclosure, and
- prevent the use of the information you disclosed as evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information (if the disclosure was made to a government authority or was an emergency disclosure or public interest disclosure), and
- give you qualified privilege in respect of the information disclosed, and
- prevent a contract to which you are a party from being terminated on the basis that the disclosure is a breach of that contract, and
- make it an offence for a person to engage in conduct that causes any detriment to you or another person, if that person does so because he or she believes or suspects that you or any other person made, may have made, proposes to make or could make a disclosure that qualifies for protection under the Corporations Act or Taxation Act, and
- make it an offence for a person to threaten to cause detriment to you or another person with the intention for you to fear (or recklessness as to causing you to fear) that the threat will be carried out if that person does so because you or any other person makes, or may make, a disclosure that qualifies for protection under the Corporations Act or Taxation Act.

“Detriment” includes, but is not limited to:

- dismissal of an employee, and
- injury to an employee in their employment, and
- alteration of an employee’s position or duties to their disadvantage, and
- discrimination between an employee and other employees of the same employer, and
- harassment or intimidation of a person, and
- harm or injury to a person, including psychological harm, and
- damage to a person’s property, and
- damage to a person’s reputation, and
- damage to a person’s business or financial position, and
- any other damage to a person.