

Whistleblowing Policy (Australia)

1. What is the purpose of this policy?

The purpose of lululemon australia Pty Ltd (“lululemon Australia”)’s Whistleblowing Policy (**Policy**) is to empower all of our people to act in an ethical and responsible manner, and in compliance with the law. We expect our people to operate with integrity and behave in a professional manner consistent with the high standards we set for our business conduct.

To ensure that we are all living up to these standards, each of us has a personal responsibility to speak up when someone is not so living up. This Policy provides an overview of the protections that may be available to you should you disclose certain wrongdoing through lululemon Australia’s safe and secure processes which are designed to protect and support you.

We encourage our people to disclose wrongdoing as soon as possible in accordance with this Policy. This Policy sets out how you may raise a concern about improper conduct or wrongdoing within lululemon Australia’s business or the business of our related bodies corporate (each a **Group Company**) and describes how we will respond to such reports in accordance with our legal obligations.

Please note that this Policy does not form part of your employment contract, and does not constitute terms and conditions of your employment with lululemon Australia or give rise to any contractual rights or entitlements. We may amend or replace this Policy from time to time in our sole discretion.

Any capitalised terms undefined hereafter shall have the same meaning as defined in the *Corporations Act 2001* (Cth).

2. Who does this policy apply to?

This Policy applies to any individual who is, or has been, any of the following:

- (a) an Officer or employee of lululemon Australia;
- (b) an individual who supplies services or goods to lululemon Australia (whether paid or unpaid);
- (c) an employee of a person who supplies services or goods to lululemon Australia (whether paid or unpaid);
- (d) an individual who is an Associate of lululemon Australia; or
- (e) a Relative or dependent of the above individuals (together, **Eligible Persons**).

3. When will a disclosure be protected under this policy?

A disclosure made by an Eligible Person will be protected where it is:

- (a) made to one of the recipients identified in response to Question 4 below; and
- (b) the disclosure relates to wrongdoing of the types identified in response to Question 5 below.

When both of these criteria are satisfied, the disclosure will be a Protected Disclosure.

Such a disclosure may be made in accordance with this Policy at any time, including outside of business hours. However, it is important to note that a disclosure which does not satisfy the criteria of a Protected Disclosure may not be covered or protected by this Policy. If it is not a Protected Disclosure, we will deal with such through Integrity Line (See below).

4. Who can I make a disclosure to?

We encourage you to use lululemon Australia's Integrity Line to make disclosures in accordance with this Policy. This Integrity Line is intentionally equipped to receive and manage Protected Disclosures.

For details of the Integrity Line, see Section 4 – Standards of Business Conduct in the latest lululemon Australia Employee Handbook, *pramana* or the Global Code of Business and Conduct Ethics (**Code**) section titled "Reporting a violation of the Code through the Integrity Line".

While we encourage you to make disclosures via lululemon Australia's Integrity Line, you may also make a disclosure to (or seek further information regarding the making of a disclosure from) the following recipients (each being an **Eligible Recipient**):

- (a) an Officer of lululemon Australia or a Group Company;
- (b) a person who makes decisions that affect the whole, or a substantial part of lululemon Australia's business, or who has the capacity to significantly affect lululemon Australia's financial standing, including:
 - (i) Managing Director of lululemon Australia;
 - (ii) People & Culture Manager via emailing whistleblowerau@lululemon.com (each a **Senior Manager**);
- (c) an external auditor, or a member of an external audit team conducting an audit of lululemon Australia or a Group Company;
- (d) an actuary of lululemon Australia or a Group Company (should such a person be employed or engaged by lululemon Australia or a Group Company at any time);
- (e) a legal practitioner, who may be external to lululemon Australia, for the purpose of obtaining legal advice or legal representation in relation to whistleblowing legislation, including as set out in this Policy; or
- (f) one of the following regulatory bodies:
 - (i) the Australian Securities and Investments Commissions;
 - (ii) the Australian Prudential Regulation Authority;
 - (iii) the Australian Tax Office; or
 - (iv) any other regulatory body prescribed under legislation (each a **Regulatory Body**).

The contact details for the above Regulatory Bodies can be found on their website.

A disclosure will not qualify as a Protected Disclosure unless it is made to one of the Eligible Recipients listed above.

5. What wrongdoing can be disclosed?

In order for a disclosure to be protected under this Policy, you must have reasonable grounds to suspect that the information you hold concerns a misconduct, an improper state of affairs or circumstances in relation to lululemon Australia or a Group Company.

In the event that the information you provide is incorrect, your disclosure may still qualify as a Protected Disclosure. However, the making of deliberately false statements may result in disciplinary action being taken against you up to, and including, summary termination of your employment without notice or payment in lieu of notice.

Examples of the wrongdoing described above may include, but are not limited to:

- (a) illegal conduct such as theft, drug use, violence or threatened violence;
- (b) negligence;
- (c) criminal damage to property;
- (d) fraud, money laundering or misappropriation of funds;
- (e) offering or accepting a bribe;
- (f) financial irregularities;
- (g) human rights abuses;
- (h) conduct which poses a serious risk to the health or safety of any person;
- (i) engaging in or threatening to engage in retaliatory conduct against a person who has made a Protected Disclosure, or is believed or suspected to have made, or be planning to make, such a disclosure; or
- (j) any deliberate concealment relating to the above.

In addition, this may also include conduct which:

- (a) represents a danger to the safety of the public or to the stability of, or confidence in, the financial system;
- (b) constitutes an offence against a law of the Commonwealth that carries a punishment of imprisonment for 12 months or more; or
- (c) constitutes an offence against, or contravention of:
 - (i) the *Corporations Act 2001* (Cth), such as a breach of officer's duties;
 - (ii) the *Tax Administration Act 1953* (Cth), such as a failure to comply with taxation requirements;
 - (iii) to the extent that such legislation is applicable to lululemon Australia's business, any other Commonwealth legislation prescribed under applicable whistleblowing legislation¹; or

¹ Other legislation prescribed under applicable whistleblowing legislation includes the *Australian Securities and Investments Commission Act 2001* (Cth), the *Banking Act 1959* (Cth), the *Financial Sector (Collection of Data) Act 2001* (Cth), the *Insurance*

- (iv) any instrument under any one of these laws.

A disclosure will not qualify as a Protected Disclosure if it relates to a personal work related grievance, this being a grievance relating to your employment which has implications for you personally, but not lululemon Australia or a Group Company.

However, such a grievance may qualify as a Protected Disclosure where it otherwise relates to any of the wrongdoing described above.

6. Can I remain anonymous?

We encourage you to identify yourself when making a disclosure in accordance with this Policy. By doing so, you will help us investigate the information contained in your disclosure more thoroughly and allow us to better support you through the disclosure and investigation process. Your identity will be kept confidential to the fullest extent required by law.

However, you can choose to remain anonymous while making a disclosure, over the course of any investigation and after such an investigation is finalised. Provided that you have made a Protected Disclosure, you will still qualify for protection under this Policy.

If you wish to make an anonymous disclosure, we recommend using our Integrity Line (see above) and asking to remain anonymous. Alternatively, you may choose to use an anonymised email address or pseudonym when making a disclosure.

We encourage you to remain available to participate in any investigation when making an anonymous disclosure. The reason for this is that we are only able to investigate a disclosure based on the information available to us and we may need to ask follow up questions in order to thoroughly investigate the information contained in a disclosure.

7. What protection would I be entitled to?

The following protections are available to you provided that you have made a Protected Disclosure in accordance with this Policy.

Protection of your identity

All Eligible Recipients are obliged to protect the confidentiality of your identity. No person is permitted to disclose your identity or any information that is likely to lead to your identification, unless otherwise permitted by law.

We will protect your identity by taking the following steps:

- (a) ensuring that any information, documentation or other records relating to the disclosure are redacted as appropriate and contain gender-neutral references;
- (b) disclosures will be handled and investigated by qualified persons;
- (c) information, documentation and other records relating to the disclosure are stored securely and only accessible by those directly involved in managing and investigating any disclosure; and

- (d) any persons directly involved in the management or investigation of any disclosure will be reminded about their confidentiality obligations and the consequences of a breach of confidentiality.

If you are concerned that your anonymity may be at risk, we encourage you to raise such concerns with us and you may refuse to answer any question that could reveal your identity. You can also lodge a complaint regarding a breach of confidentiality to a Regulatory Body.

Protection from retaliation

We are committed to providing support and protection in response to disclosures of wrongdoing in accordance with this Policy.

Our position in relation to retaliation is clearly outlined in Section 3 – Employment Policies of the Employee Handbook, *pramana* and the Code sections titled “We empower our co-workers” and “Reporting a violation of the Code and non-retaliation” (with the exception that a disclosure under this Policy is not required to be made in good faith).

These policies also provide examples of retaliatory conduct that is prohibited. Reasonable management actions based on reasonable grounds (including performance management or other administrative action) is not retaliatory conduct prohibited under this Policy.

We also have zero tolerance for retaliation against anyone who is believed to have made, suspected of having made, or is planning to make, a Protected Disclosure. We will protect you from retaliation by:

- (a) providing the protections and support services outlined in this Policy;
- (b) working with you to manage any risk of retaliation, including intervening where appropriate and making appropriate adjustments to your employment or engagement to manage such risks;
- (c) ensuring you have access to appropriate processes and reporting lines for lodging complaints or concerns that you may have suffered, or may suffer, from retaliation; and
- (d) subjecting any person found to have engaged in such behaviour to disciplinary action, up to and including summary termination of employment without notice or payment in lieu of notice.

If you have suffered, or believe you may suffer, from retaliation, you are encouraged to notify the appropriate person at lululemon Australia, or if you do not feel comfortable doing so, an appropriate person at another Group Company or a Regulatory Body.

Compensation and remedies

You may seek compensation and other remedies through the courts if you suffer loss, damage or injury because of a Protected Disclosure, where we have not taken reasonable precautions and exercised due diligence to prevent the retaliatory conduct.

Protection from civil, criminal and administrative liability

You will also be protected as follows:

- (a) from any civil, criminal or administrative liability (including disciplinary action by lululemon Australia) for making a Protected Disclosure;

- (b) no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against you on the basis of your Protected Disclosure; and
- (c) the information you have disclosed is not admissible in 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.

However, please note that you will not have any immunity with respect to any wrongdoing you have engaged in which is revealed in your disclosure.

8. How will investigations be conducted?

When we receive a disclosure in accordance with this Policy, our first step is to confirm whether this qualifies as a Protected Disclosure.

We will then decide whether to launch an investigation, and determine the scope of such an investigation, within seven (7) days of receiving a Protected Disclosure, so far as it is practicable for us to do so. Investigations will be conducted in accordance with the procedures described in Section 3 – Employment Policies of the Employee Handbook, *pramana*, specifically under the subsection titled “Step 3 – Make a formal complaint”.

Once an investigation is finalised, we will determine the appropriate outcome. Possible outcomes of such an investigation may include those outcomes described in Section 3 – Employment Policies of the Employee Handbook, *pramana*, specifically under the subsection titled “Possible Outcomes”. Once a final decision has been implemented, a matter will be closed.

We will attempt to investigate disclosures within sixty (60) days where possible. However, how quickly an investigation may be conducted will depend on the relevant disclosure. We will keep you informed of the status of an investigation as appropriate depending on the nature of the disclosure.

A record of each investigation conducted, the material collected as part of the investigation and its outcome, will be compiled in a report to be maintained by lululemon Australia. This report will be provided to the appropriate person with oversight and responsibility for complying with our obligations under this Policy.

You will only be provided with the outcome of any investigation, and details of any actions taken in response to that outcome, if appropriate. However, you will not be provided with the final report or any material collected as part of the investigation.

9. What support is available to me?

We understand that making a Protected Disclosure can be challenging. For lululemon Australia employees, we will take appropriate steps to support your health and wellbeing when making a Protected Disclosure. This support may include, but is not limited to:

- (a) the Employee Assistance Program for lululemon Australia’s employees, details of which can be found in Section 8 – Company Policies of the Employee Handbook, *pramana*, specifically under the subsection titled “Rehabilitation”;
- (b) considering whether you can, or should, be allocated alternative duties;
- (c) considering whether you can, or should, be permitted paid time off work outside of your statutory entitlements;

- (d) any other support services available to you as outlined in the Employee Handbook, *pramana*; and
- (e) the Integrity Line (which is also available for non-lululemon Australia employees).

10. What happens if I am named in a disclosure?

We will take reasonable steps to ensure you are treated appropriately, including by:

- (a) ensuring that any investigation is conducted in an objective, fair and independent manner by an appropriate investigator;
- (b) keeping the matter of the disclosure and any investigation as confidential as possible;
- (c) ensuring that the objective of any investigation is to determine whether there is sufficient evidence to substantiate or refute the matters raised in any disclosure;
- (d) informing investigators, managers and officers only on a need-to-know basis;
- (e) ensuring that you are advised about the subject matter of the disclosure and afforded procedural fairness prior to any disciplinary action being taken;
- (f) ensuring that you have access to appropriate support services (including those described in this Policy); and
- (g) ensuring that you are also protected from retaliation in accordance with this Policy.

11. Can I make any other types of disclosure?

We encourage you to make use of the procedures described in this Policy in the first instance. In the event that you have any concerns regarding our treatment of your Protected Disclosure, we encourage you to raise this with us in the first instance.

However, we understand that in some circumstances, it may be necessary for you to make an emergency disclosure or a public interest disclosure. We will comply with this Policy and our legal obligations with respect to disclosures of this nature.

The criteria for making such disclosures are described in the table below. You are welcome to ask questions, or seek independent legal advice in relation to this criteria at any time as it is important to understand this criteria.

Emergency Disclosure	<ul style="list-style-type: none"> (a) You must have previously made a Protected Disclosure. (b) You must have reasonable grounds to believe that the information contained in your Protected Disclosure concerns a substantial and imminent danger to the health and safety of one or more persons or to the natural environment. (c) You provided the Eligible Recipient of your Protected Disclosure with a notification in writing which includes sufficient information to identify the previous Protected
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	<p>Disclosure and states that you intend to make an emergency disclosure.</p> <p>(d) The emergency disclosure is made to a member of federal parliament or a journalist.</p> <p>(e) The extent of the information disclosed in the emergency disclosure is no greater than necessary to inform the above recipient of the substantial and imminent danger.</p>
Public Interest Disclosure	<ol style="list-style-type: none"> 1. You must have previously made a Protected Disclosure. 2. At least 90 days have passed since the previous Protected Disclosure. 3. You must have reasonable grounds to believe that no action is being taken in relation to the previous Protected Disclosure. 4. You must have reasonable grounds to believe that making a further disclosure is in the public interest. 5. Following 90 days, you provided the Eligible Recipient of your Protected Disclosure with a notification in writing which includes sufficient information to identify the previous Protected Disclosure and states that you intend to make a public interest disclosure. 6. The public interest disclosure is made to a member of federal parliament or a journalist. 7. The extent of the information disclosed in the public interest disclosure is no greater than necessary to inform the above recipient of the misconduct or the relevant information.

12. Where will I be able to find a copy of this document?

You can access this Policy through www.lululemon.com.au or youlu.

Please ensure that you have the most recent version of this Policy prior to making any disclosure in accordance with this Policy.

This Policy was last reviewed on 20 July 2020 and will be reviewed annually and updated as necessary in accordance with our legal obligations.