



# Whistleblower Policy

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## 1. Purpose of the Policy

Kimberly-Clark recognises that our willingness to speak up is critical to our heritage of honesty, integrity, and courageously doing the right thing, as well as to ensuring we operate with the highest standards of integrity. Around the world, Kimberly-Clark employees are actively encouraged to speak up or ask questions through Kimberly-Clark’s internal **Code of Conduct** and **Compliance HelpLine Reporting Policy**. This Policy operates in addition to this process; however where there is overlap, this Policy will apply.

This Policy explains how eligible employees and stakeholders of Kimberly-Clark Australia Pty Limited (**Kimberly-Clark Australia**) can make a disclosure to Kimberly-Clark Australia about concerns which qualify for protection under the *Corporations Act 2001* (Cth) (**Corporations Act**) and *Tax Administration Act 1953* (Cth) (**Tax Act**) (together, the **Whistleblower Laws**).

## 2. Application

Concerns raised by Kimberly-Clark Australia employees will be covered by this Policy and protected under the Whistleblower Laws where the employee:

- is an **eligible whistleblower**;



- discloses information about an **eligible type of conduct**;
- to an **eligible recipient**; and
- has **reasonable grounds** to suspect their information indicates an eligible type of conduct, with such disclosures referred to as “**Disclosures**” in this Policy. Kimberly-Clark employees are encouraged to speak up about other concerns directly with their Team Leader, to a Legal or HR Business Partner, or via the **Compliance HelpLine**.

### 3. Who is an **eligible whistleblower**?

The Policy applies to all of the following (referred to as **Whistleblowers**):

- current and former officers (including directors) of Kimberly-Clark Australia;
- current and former employees, temporary staff (including secondees) and contractors of Kimberly-Clark Australia;
- individuals who are associates of Kimberly-Clark Australia;
- current and former service providers and suppliers to Kimberly-Clark Australia (whether paid or unpaid);
- current and former employees of these service providers/suppliers; and
- relatives, spouses, dependants (or dependants of spouses) of any of the individuals identified above.

### 4. What are the **eligible types of conduct** that may be disclosed?

A Whistleblower may make a Disclosure where they have information which:

- (**breaches of certain laws / danger to the public or financial system**) indicates that Kimberly-Clark Australia, one of its related entities, or an employee or director of one of these entities, has engaged in conduct which constitutes one or more of the following:
  - an offence against, or a contravention of, a provision of any of the following: (i) the Corporations Act; (ii) the Australian Securities and Investments Commission Act 2001; (iii) the Banking Act 1959; (iv) the Financial Sector (Collection of Data) Act 2001; (v) the Insurance Act 1973; (vi) the Life Insurance Act 1995; (vii) the National Consumer Credit Protection Act 2009; (viii) the SIS Act; or (ix) an instrument made under any of the previously mentioned acts;
  - an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
  - a danger to the public or the financial system;
  - an act which is otherwise prescribed by regulation; or
- (**misconduct / improper state of affairs**) concerns misconduct (including fraud, negligence, default, breach of trust or breach of duty) or an improper state of affairs or circumstances relating to Kimberly-Clark Australia or one of its related entities (noting that for Tax related Disclosures, the Whistleblower must have reasonable grounds to suspect their information relates to the tax affairs of the entity); or
- (**disclosable tax matters**) is disclosable under s14ZZT of the Tax Act,



even if the concerns turn out to be unfounded, provided the Whistleblower has reasonable grounds to suspect the conduct has occurred and makes the Disclosure to an eligible recipient identified in [Section 6](#) below.

Eligible conduct will not necessarily constitute a contravention of a particular law. For example, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is also a disclosable matter even if it does not breach a particular law.

Examples of eligible conduct include where a Kimberly-Clark Australia employee has:

- engaged in illegal conduct, such as theft, dealing in, or use of illicit drugs, violence or threatened violence, and criminal damage against property;
- committed fraud, money laundering or misappropriation of funds, offering or accepting a bribe;
- engaged in conduct which has led to, or which has been designed to conceal, financial irregularities;
- failed to comply with, or has breached, legal or regulatory requirements; or
- engaged in or threatened 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.

A Whistleblower can still qualify for protection under the Whistleblower Laws, even if their Disclosure turns out to be incorrect.

## 5. What types of disclosures are not covered by this Policy?

This Policy does not apply to concerns which involve a breach of Kimberly-Clark's **Code of Conduct** or other Kimberly-Clark policies that are not covered by [Section 4](#) above. Concerns in respect of these matters should be raised with the employee's Team Leader, to a Legal or HR Business Partner, or via the **Compliance HelpLine**.

Disclosures that relate solely to Personal Work-Related Grievances (defined below) are not protected under the Corporations Act. These matters should be raised directly with the discloser's Team Leader or HR Business Partner in accordance with Kimberly-Clark Australia's relevant HR policies.

"Personal Work-Related Grievances" are grievances which relate to the discloser's employment, such as:

- an interpersonal conflict between the discloser and another employee;
- a decision relating to the discloser's employment or a transfer or promotion;
- a complaint of bullying, harassment, discrimination or other unfair treatment;
- a decision relating to the terms and conditions of the discloser's employment including remuneration;
- a decision to suspend or terminate the discloser's employment; or
- disciplinary action taken against the discloser,

unless such matters have significant implications for Kimberly-Clark Australia, relate to matters covered by Section 4 above or relate to a Whistleblower suffering or being threatened with detriment for making a Disclosure.



## 6. Who are *eligible recipients* for a Disclosure?

Whistleblowers must make their Disclosure to one of the recipients listed in this Section or they will not have the benefit of the protections available under Whistleblower Laws.

**Note:** Disclosures can be made anonymously and still be protected under the Whistleblower Laws.

However, Whistleblowers may consider disclosing their identity so that Kimberly-Clark Australia can better monitor their wellbeing and protect the Whistleblower against personal disadvantage. It may also help with investigation of a Disclosure. At a minimum, Whistleblowers who want to remain anonymous are encouraged to provide contact details which do not disclose their identity, so that we can ask follow-up questions and provide feedback.

### **A. Disclosures to Kimberly-Clark Australia**

To ensure appropriate escalation and timely investigation, Kimberly-Clark Australia encourages Whistleblowers to make Disclosures to any of the General Counsel, the Finance Director or the Human Resources Director of Kimberly-Clark Australia (each being a **Whistleblower Officer**).

In addition, any of Kimberly-Clark Australia's: company directors; company secretary; Director-level employees; internal or external auditors; and actuaries are eligible to receive Disclosures under the Corporations Act (each being a **Kimberly-Clark Recipient**). Where the Disclosure relates to Kimberly-Clark Australia's tax affairs the Disclosure can be made to a member of the company's tax team or the company's registered tax agent.

Whistleblowers may also make Disclosures via the **K-C HelpLine**. The K-C HelpLine is an independently operated, confidential service available on the Kimberly-Clark Australia intranet to all current Kimberly-Clark employees or other Whistleblowers. Whistleblowers without intranet access can email: [KCHelpLine@kcc.com](mailto:KCHelpLine@kcc.com) or call the K-C HelpLine on: Australia free call: 1300 626 816; New Zealand free call: 0800 001352.

### **B. Disclosure to regulators, legal advisors, journalists or members of parliament**

Whistleblowers making Disclosures under the Corporations Act are also entitled to make their Disclosure to the Australian Securities and Investments Commission (**ASIC**), Australian Prudential Regulation Authority (**APRA**) or other Commonwealth authorities prescribed by regulation and still remain eligible for the protections available under Whistleblower Laws. While Whistleblowers making Disclosures under the Tax Act may instead make their Disclosure to the Tax Commissioner.

A Whistleblower may also share their Disclosure with a legal advisor to obtain legal advice or representation in relation to the Disclosure and still qualify for the protections under Whistleblower Laws.

There may also be circumstances in which it is permissible to make a Disclosure under the Corporations Act to a parliamentarian or journalist and remain protected under the Whistleblower Laws. These include where the matter is of significant public interest or relates to an emergency and the Disclosure has already been made to one of the Commonwealth bodies referred to in this Section at least 90 days before the Disclosure is made to



the parliamentarian or journalist. It is important to understand the criteria for making such Disclosures - Whistleblowers should consult a legal advisor before doing so.

## 7. What information should be included in the Disclosure?

For a Disclosure to be investigated, it must contain enough information to form a reasonable basis for investigation. It is important, therefore, that Whistleblowers provide as much information as possible. This includes but is not limited to:

- dates;
- times;
- locations;
- name(s) of person(s) involved;
- possible witnesses to the events;
- evidence of the events (e.g. documents, emails); and
- any steps taken to report or resolve the matter prior to this Disclosure

In addition, Whistleblowers should clearly state that the Disclosure is being made under this Policy.

If a Disclosure does not contain sufficient information to form a reasonable basis for investigation and additional information cannot be obtained, the investigation will be closed, and the Whistleblower will be informed if they have provided their contact details.

## 8. How are Disclosures investigated?

Kimberly-Clark Australia will endeavour to ensure that investigations are carried out thoroughly, in a reasonable period of time, and that they are fair, objective and avoid any conflict of interest. During an investigation Kimberly-Clark will make every effort to ensure the fair treatment of all those involved. Kimberly-Clark Australia will keep information relating to Disclosures confidential, except as required by law and permitted under this Policy (see [Section 10](#)).

The following provides a general guideline on the steps that Kimberly-Clark Australia will follow (noting that individual investigations may require different approaches):

- assess whether the disclosure is covered by this Policy and qualifies for protection under the Whistleblower Laws;
- advise the Whistleblower of the protections and support available and consider whether any additional measures are appropriate in light of the risk of detriment to, or to address other challenges faced by, the Whistleblower;
- ask the Whistleblower if they will provide consent to their identity being disclosed to internal or external resources who are required to support the investigation or other relevant individuals;
- consider whether a formal, in-depth investigation is required;
- as necessary, undertake an investigation to substantiate or refute the matters disclosed;
- provide updates to the Whistleblower where the Whistleblower has provided contact details;



- generally provide Kimberly-Clark employees about whom Disclosures are made, the opportunity to respond to the relevant allegations; and
- keep secure records to document the steps taken to investigate the Disclosure.

## 9. Protection and support for Whistleblowers

Kimberly-Clark Australia will ensure Whistleblowers and other employees mentioned in a Disclosure are made aware of the support available to them and in addition, employees are encouraged to access Kimberly-Clark Australia's free, independent and confidential counselling service through the Employee Assistance Program.

Kimberly-Clark Australia does not tolerate victimisation of Whistleblowers or other employees mentioned in a Disclosure (including action designed to prevent a Disclosure from being made). Such behaviour may also breach Kimberly-Clark Australia's legal obligation to protect Whistleblowers from detriment that relates to their Disclosure. Detriment may include:

- dismissal, suspension, demotion, discrimination, being overlooked for future promotions and career opportunities or any other disadvantageous alteration of the Whistleblower's position or duties;
- any form of harassment, bullying, intimidation or threatening behaviour;
- current and future discrimination or bias;
- disciplinary action for making the Disclosure;
- harm or injury including psychological harm;
- damage to a person's property;
- damage to a person's reputation;
- damage to a person's business or financial position;
- any other damage; or
- threatening to carry out any of the above actions.

However, it would not include certain action in relation to Whistleblowers and other employees named in a Disclosure such as: administrative action that is reasonable for the purpose of protecting an employee from detriment (e.g. moving a Whistleblower who has made a Disclosure about their immediate work area to another office to prevent them from detriment); or managing an employee's unsatisfactory work performance, if the action is in line with Kimberly-Clark's performance management framework.

Anyone found to have victimised someone for making, or proposing to make, a Disclosure under this Policy will be subject to disciplinary action and may face penalties for breaching Whistleblower Laws.

Anyone covered by this Policy who is concerned with their safety or wellbeing may approach a Whistleblower Officer, the Ethics and Compliance Leader for Kimberly-Clark Asia Pacific, or any Kimberly-Clark Recipient before, during, or after making a Disclosure. If a Whistleblower or another employee mentioned in a Disclosure believes they have suffered personal disadvantage in violation of this Policy, they are encouraged to report this immediately through one of these channels. These concerns will be treated as Disclosures covered by this Policy.

Whistleblowers who have experienced disadvantage contrary to this Policy may also have rights to seek a court order to remedy such disadvantage. Please consult [Section 14](#) for further guidance.



## 10. Protection of Confidentiality

Kimberly-Clark Australia will keep the Whistleblower's identity (or information likely to lead to the Whistleblower being identified) confidential. Kimberly-Clark Australia may ask for the Whistleblower's consent to disclose his/her identity. The Whistleblower does not have to provide this consent. However, Kimberly-Clark Australia may need to disclose the Whistleblower's identity:

- to obtain legal advice and representation about applicable Whistleblower Laws; or
- where that is otherwise required or permitted by law.

Kimberly-Clark Australia may also need to disclose information that is likely to identify the Whistleblower, if this is reasonably necessary to investigate the Disclosure. In these circumstances, Kimberly-Clark Australia will take all reasonable steps to reduce the risk of the identity being disclosed.

It is a criminal offence, and may give rise to criminal, civil and disciplinary proceedings, for a person to disclose a Whistleblower's identity (or information likely to lead to their identification) to anyone unless: the information is being disclosed to the Federal Police; ASIC, APRA, or another prescribed regulator under the Corporations Act; the Tax Commissioner or another prescribed regulator under the Tax Act; to a legal practitioner (for the purposes of obtaining legal advice or legal representation in relation to the Disclosure); or the Whistleblower has given consent.

To the extent reasonably practicable and appropriate, Kimberly-Clark Australia will safeguard the identity of other Kimberly-Clark Australia employees who are mentioned in the Disclosure.

## 11. Protection from Liability

Under the Whistleblower Laws, a Whistleblower who makes a Disclosure:

- will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the Disclosure;
- may not have a contractual right or another remedy enforced against them on the basis of the Disclosure; and
- may not have the information they provided in the Disclosure admitted in evidence against them in criminal proceedings or proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

Whistleblowers should be aware that, other than as set out above, the fact that a Whistleblower has made a Disclosure will not grant them immunity for any misconduct they engaged in that is revealed in their Disclosure.

## 12. Outcomes of investigation

Potential outcomes are:

- the concern was substantiated, and appropriate action has been taken;
- the concern was not substantiated, and no further action will be taken unless further evidence becomes available; or



- a determination was not possible, and no further action will be taken unless further evidence becomes available.

The Whistleblower will be informed of the outcome of the investigation unless that is prohibited by law, where the Whistleblower has not provided contact details, or where it may not be otherwise appropriate to do so. The Whistleblower may be provided with further feedback, subject to the privacy and confidentiality rights of any individual under investigation and any other confidentiality requirements.

Where the investigation substantiates the Disclosure, Kimberly-Clark Australia will consider whether changes are required to reduce the likelihood of the disclosed conduct happening again. Where a person is found to have engaged in misconduct the matter will be dealt with in accordance with Kimberly-Clark Australia's disciplinary procedures. This may result in disciplinary action including dismissal. Kimberly-Clark Australia will report serious criminal matters to the police or other appropriate regulatory authorities.

### **13. Complaints about investigations or other matters associated with Disclosures**

Whistleblowers should contact the Ethics and Compliance Leader of Kimberly-Clark Asia Pacific to make a complaint if they:

- are concerned that there has been a breach of their confidentiality contrary to this Policy;
- consider that their Disclosure has not been dealt with in accordance with this Policy; or
- have a reasonable basis for being dissatisfied with the investigation outcome.

Any report of breaches under this Policy will be investigated. The Ethics and Compliance Leader of Kimberly-Clark Asia Pacific will be responsible for ensuring the report is investigated by a person who is independent of the administration of this Policy or the investigation process. If the report relates to conduct of the Ethics and Compliance Leader of Kimberly-Clark Asia Pacific, the General Counsel of Kimberly-Clark Australia will be responsible for ensuring the report is investigated accordingly.

### **14. Other compensation and remedies available**

A Whistleblower or any other person may seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a Disclosure, and Kimberly-Clark Australia (or a related entity) failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. Legal advice should be sought where a person thinks they may be entitled to redress under one of these avenues.

### **15. Consequences of breaches of the Policy**

A breach of this Policy may, in some circumstances, result in disciplinary action up to and including dismissal. In addition, a breach of this Policy may result in a breach of Whistleblower Laws which may carry significant penalties both for Kimberly-Clark Australia and individuals responsible for the breach.





## **Enquiries about this Policy**

In the first instance, the Legal team of Kimberly-Clark Australia is able to respond to general enquiries about this Policy, including how it works, what it covers and how a Disclosure can be handled. They are also responsible for ensuring Kimberly-Clark Australia employees receive appropriate information about making Disclosures under this Policy, and reviewing and updating the Policy.

## **Kimberly-Clark Australia's Board of Directors**

The Kimberly-Clark Australia Board of Directors, through the Kimberly-Clark Australia Control and Compliance Steering Committee, is responsible for monitoring: the number of Disclosures Kimberly-Clark Australia receives each year; the steps taken to protect and support Whistleblowers; the outcomes of investigations and follow up actions taken; as well as, to review and approve updates to the Policy.

## **All Kimberly-Clark Australia Employees**

All Kimberly-Clark Australia employees are responsible for informing themselves of the matters set out in this Policy and raising concerns in accordance with this Policy or the Kimberly-Clark Code of Conduct, when they become aware of conduct which is in breach of relevant laws or policies.

This Policy will be made available to Kimberly-Clark Australia employees, officers and the general public through a link on the Kimberly-Clark Australia intranet and external Kimberly-Clark Australia website.



*Kimberly-Clark reserves the right to withdraw or make changes to this Policy at any time and with immediate effect, including due to changes in law, policy or process. Please ensure that you consult the latest version of this Policy.*



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Approver: HR Director	Ian Flemington		20.12.19
Approver: Managing Director	Doug Cunningham		20.12.19
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