



# MODERN SLAVERY STATEMENT & Sustainability Commitments 2024



A RETAILER WITH AN ENVIRONMENTAL PLAN



# AUSTRALIAN ICON SINCE 1898

## MANAGING DIRECTOR DIRECTOR

Mrs Linda Penn  
Mr Jeffrey Mueller

## SENIOR LEADERSHIP MANAGING DIRECTOR / CEO

Chief Advisor  
Chief Advisor  
Chief Financial Officer  
Head of People  
Head of Property

**MRS LINDA PENN**  
Lucy Gibson  
Sarann Ryan  
Jim Kondonis  
Jason Heap  
David Johnston

## LOWES PANEL FOR MODERN SLAVERY COMPLIANCE

Chief Advisor  
Head of Schoolwear  
Head of People  
Head of Merchandise

Sarann Ryan  
Matthew Hunt  
Jason Heap  
Elizabeth Dornan

## CONTINUOUS IMPROVEMENT COMMITTEE

Environmental Social Governance  
Manager  
Chief Advisor  
Head of Schoolwear  
Head of Merchandise  
Product Developer Schoolwear

Tim Zhu  
Sarann Ryan  
Matthew Hunt  
Elizabeth Dornan  
Debra Vo

This Document is approved by the principal governing body of the entity Mrs Linda Penn set out in the Modern Slavery 2018 (the Act) as per section 31(2).

**MRS LINDA PENN**  
CEO/ MANAGING DIRECTOR





# CONTENTS

Identify the reporting entity

## ENTITY

- 3 Directors | Leadership
- 6 Modern Slavery statement**
- 8 Reporting entity
- 9 Structure | Turnover
- 10 Menwear Finance Company

Describe the structure, operations and supply chains

## STRUCTURE | OPERATIONS

- 11 Supply Chains
- 14 Our Store Locations
- 16 Our Brands
- 18 Lowes Schoolwear

Describe the risks of modern slavery practices in the operations and supply chains

## RISK

- 26 Identifying, Mitigating & Remediating risk of Modern Slavery
- 27 Consultation with Controlled Entities
- 28 List of Suppliers and Risk
- 32 Schedule of Audits
- 32 2024 Commitments
- 34 Risk Management Stream

The reporting entity consulted on its statement with any entities it owns or controls

Describe what actions the reporting entity is taking to assess and address the risks of modern slavery practices occurring

## ACTIONS

- 36 Addressing Modern Slavery | Timeline
- 40 Continuous Improvement | Lowes Panel
- 42 Packaging & Plastic
- 44 Moments that Shape our History
- 46 RFID Inventory Management and Traceability
- 48 Designing for Circularity Workshop
- 50 Lowes Gateway process
- 53 Apparel Development process
- 54 Circularity | Donations

Include information that you think is relevant, but that is not covered by the other six mandatory criteria

## ANNEXURE

- 59 RFID Standard
- 60 Lowes Supplier Code of Conduct Policy
- 64 Lowes Supplier Survey
- 67 Lowes Trading Terms
- 70 Lowes Whistle-blower policy

# LOWES MODERN SLAVERY STATEMENT

As a trusted and leading retail chain dedicated to providing quality schoolwear, menswear and unisex clothing, Lowes - Manhattan Pty Ltd is committed to upholding its ethical, social and legal responsibilities, including those that apply to human rights and fair working conditions.

Lowes is part of a small group of companies which have been in business for 125 years and is still 100% Australian owned. We acknowledge the risk of modern slavery in our business and supply chains, particularly as a result of using overseas manufacturing facilities, and are committed to meeting our obligations under the Modern Slavery Act 2018 (Cth).

We have a zero-tolerance approach to modern slavery in our own business and throughout our supply chains.

This Modern Slavery Statement is prepared in accordance with the requirements of section 14 of the Modern Slavery Act 2018 (Cth).

We have a range of measures in place that form our responsible sourcing guidelines. All employees of Lowes, or agents working for Lowes, must always comply with these guidelines. They must ensure that any supplier, either local or offshore, must always fully comply.

The following represents the minimum requirements Lowes requires in regard to all our suppliers.

All suppliers, either local or offshore, must comply with all laws, regulations, building

codes, and industrial regulations of the country or countries in which they operate, always.

Every factory that produces garments for Lowes must provide Lowes or its agents with their annual compliance certificate.

Work conducted for Lowes cannot be subcontracted to another supplier. To ensure this every production run is checked both during manufacturing and at the time of shipping to ensure compliance as part of our quality assurance process.

Lowes staff members conduct inspections of the facilities and working conditions for all suppliers in the countries we source from.

Additional to this, Lowes has engaged third party provider 'Intertek' whom is a globally recognised leader in governance and assurance to conduct Audits of our factories and validation on previously obtained audit assessments.

Lowes will not accept, under any circumstances, any of the following practices from the suppliers we deal with:

- Child labour
- Unsafe working conditions
- Illegal conduct
- Corruption
- Excessive work hours
- Discrimination

- Forced labour of any kind
- Denial of the right of freedom of association and of collective bargaining.
- Inhumane treatment

Lowes' goal is to only engage suppliers who operate under acceptable human rights conditions and protect workers' human rights. To monitor this, every supplier is subject to an independent audit on an annual basis. Audits conducted under the Business Social Compliance initiative (BSCI) which is an initiative of the Foreign Trade Association (FTA) are an example.

The audit covers the following areas.

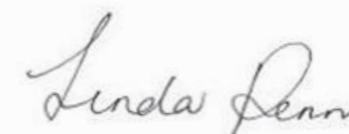
- Producer's background
- Management practice
- Health and social facilities
- Occupational Health and Safety
- Dormitories (if applicable)
- Environment
- Documentation
- Working hours
- Compensation
- Child labour
- Young Workers
- Forced labour
- Disciplinary measures
- Prison labour
- Freedom of association
- Collective bargaining
- Discrimination/harassment and abuse
- Working conditions.

Lowes will not source from a manufacturer who fails one of these annual audits.

Lowes seeks to form close, long-term relationships with its providers to better enable us to ensure that these guidelines are enacted.

This statement is made pursuant to section 11 (2) of the Modern Slavery Act 2018 and constitutes the Lowes - Manhattan Pty Ltd's slavery and human trafficking statement for the financial year ending 2023 and was approved by the CEO on 30<sup>th</sup> of November 2023 .

**SIGNED: MRS LINDA PENN**



# REPORTING ENTITY

## ENTITY: LOWES - MANHATTAN PTY LTD

ABN: 31 000 307 666

The reporting entity preparing this statement is Lowes - Manhattan Pty Limited ACN 000 307 666 of Level 2, 240-242 Princes Highway, Arncliffe NSW 2205.

This Modern Slavery Statement covers the following entities, each of who are reporting entities:

- Lowes - Manhattan Pty Limited ACN 000 307 666; and
- Menswear Finance Co Pty Ltd ACN 002 677 778

We have an annual consolidated revenue of \$230-260 million and process approximately 6 million transactions per year.

As a family-owned business, Lowes is part of a small but elite group of companies, which have been in business for 125 years and still 100% Australian owned.

## HEAD OFFICE

HEAD OFFICE: 240 Princes Highway Arncliffe 2205  
 State Office QLD Unit 2/56-58 Burchill St Loganhome 4129  
 State Office VIC Unit 29/350 Settlement Rd Thomastown 3074  
 State Office WA 28A Teddington Road Burswood, 6100

For over a century, the company has been built on integrity, forward planning and financial success. Today, with 196 stores nationwide, it continues to expand steadily as it has for many years.

In a brand conscious society, while many outfitters have paid dearly to charge more for a somewhat pretentious, upmarket image, Lowes have maintained a simple, down to earth integrity in the way they have conducted business for over a century. Since it was founded in 1898, it has grown from a traditional "value for money" menswear store to become a well-known Australian icon in its own right.

# OUR STRUCTURE



## QUICK STATS

EMPLOYEES : 1210

SENIOR LEADERSHIP : 6

EXECUTIVE EMPLOYEES 126

STORE EMPLOYEES 1078

STORES 196

NSW 81

QLD 54

VIC 26

WA 17

SA 11

TAS 3

ACT 4

NT 2

SCHOOLS: 726

ONLINE ONLY 2

NSW 440

ACT 61

QLD 76

SA 23

WA 52

VIC 62

TAS 8

NT 2

SUPPLIERS: 219

See pg 24

SUPPLY CHAIN | FREIGHT

3PL's 2

ROAD FREIGHT 3

FREIGHT FORWARD 1

CALL CENTRE 1

Lowes has a combination of employees comprising of permanent, part-time and casual store staff and head office support.

The head office support has two separate divisions Menswear and Schoolwear. With field support comprising of Area and State Managers for the store network and Account Managers for the school network.

Our parent company is Evertone Beaver Distributors Pty Ltd, with its head office at Level 2, 240-242 Princes Highway, Arncliffe NSW 2205.

We have over 1200 employees and over 80 contractors and suppliers worldwide. We have 196 stores Australia-wide.

Lowes' key trading names are "Lowes", "Lowes Schoolwear", "Manhattan Menswear", and "Beare & Ley".

Lowes was granted compliant with the Workplace Gender Equality Act 2012 and met all the EOCGE assessment criteria.

The criteria for the citation cover seven focus areas. These reflect findings from the latest academic research into drivers of improved gender equality outcomes and consultation with gender equality experts and practitioners, industry groups and employers.

- Leadership, strategy and accountability
- Developing a gender-balanced workforce
- Gender pay equity
- Support for caring
- Mainstreaming flexible work
- Driving change beyond your workplace



# MENSWEAR FINANCE COMPANY (MFC)

## ZERO | EZYWAY

**MENSWEAR FINANCE COMPANY (MFC)**  
ABN: 21002677778

MFC is a wholly owned entity that provides an in-store finance card for customers of Lowes menswear operating under the business name "Lowes Zero". It operates out of Lowes-Menswear Arncliffe Head office and provides services solely for Lowes Menswear.

**ACTIVE USERS: 192K**

**AVERAGE APPLICATIONS PER YEAR: 49.6K**

Established in the early 1950's by Hans Mueller as one of the first credit providers in Australia, his mantra 'pay as you wear' was an instant success. It was relaunched in 2016 under the new product 'ZERO' managed by ezyway.

## COMPLIANCE

The Lowes credit facility is highly compliant and governed by responsible lending criteria, Lowes adheres to the strict NCCP legislation to maintain its credit lending license.

## DATA SECURITY

Beginning of financial year 2023, Lowes embarked on a risk management review and strategy to minimize cyber-attacks on its business infrastructure. The first action taken, was to establish an Internal Integrity Unit (IIU) made up of critical members of the business including, the Chief Financial Officer, Chief Advisor, Credit Manager, Senior IT architects and developers, representatives of Digital Marketing and our off site IT support team at BDE.

The aim of the team is conduct regular reviews, looking at vulnerabilities and total disruption possibilities in the event of a cyber-attack. Areas of risk identified include provisions to minimise identity theft and any other threats to potential database victims. In addition, the team will simulate attacks to cross check the programs and to test the framework. Our cyber response would take a multi-faceted approach which is in the form of an ongoing review to maximise and iterate any new marketplace nuances.

The team meets up once a quarter and will work hard to ensure Lowes remains market safe with robust systems and penetration tests.



## PAY AS YOU WEAR!

Flatten your expense curve by paying off your Lowes purchases over 12 months with your Zero card.

**Plus EXTRA 5% OFF your purchases**

[Click here to find out more about our Zero card >](#)

# SUPPLY CHAINS | Outsourced Logistics

**5.5 MILLION UNITS PER ANNUM SERVICING SCHOOLWEAR & MENSWEAR FROM IWS MINTO LOCATION TO OUR STORE NETWORK**



\* Image of our 3PL Minto | IWS.

**3PL INDEPENDENT WAREHOUSE SOLUTIONS**  
**LOCATION: SYDNEY, AUSTRALIA**  
**ABN: 51 611 960 297**



IWS is a Sydney-based third-party logistics (3PL) services company committed to consistent and continuous improvement within the warehousing and distribution operations industry.

Extensive range of value-add services at 3 Western Sydney facilities with over 21,000 sqm, Wetherill Park, Kemps creek, and a dedicated site exclusive for Lowes, located at Minto consisting of 11, 000 sqm.

Implementing best practices throughout supply chain, state of the art technological EDI solutions and system integration promotes efficiency and accuracy and reduces manual handling and cost.

Employing 40 permanent employees and 70 casual staff. All non executive employees are covered by the Australian award scheme.

Two Lowes employees are permanently situated at the Minto facility working in collaboration with the IWS team.

# SUPPLY CHAINS

**FREIGHT DEAN WORLD CARGO 4PL**  
**LOCATION: PORT MELBOURNE**  
**ABN: 794 399 118 49**



## OUTSOURCED LOGISTICS

DEAN World Cargo consists of 24 staff located in our head office in Port Melbourne, we handle all operational and customer functions Australia wide from a centralised office (we have just hired a full time senior customer service executive in Sydney, hence we will be officially branding as another branch in Sydney in 2022)

DEAN World Cargo is a proudly 100% Australian owned business that has been operating for almost 40 years, established in 1983. Some of our key values consist of respect, integrity and a commitment to the community locally and abroad hence we take our responsibilities on ensuring that our supply chain via our strategic partners abroad do not condone or support in anyway modern slavery.

Modern slavery and child labor are crimes and violations of fundamental human rights. They take various forms, such as slavery, servitude, forced and compulsory labor and human trafficking.

DEAN World Cargo and our partners have a zero-tolerance approach to modern slavery and we are committed to acting ethically and with integrity in all our business dealings protecting those most vulnerable in the global supply chain.

Providing services for over 300 clients, Handling freight to and from 6 continents across over 100 ports globally, our largest trade lanes are that of China, South East Asia, Sub continent and the USA. With the main ports shipped from being in mainland China Shanghai, Qingdao, Ningbo to name a few with Ho Chi Minh, Jakarta and Port Klang being major trade ports in South East Asia. Chittagong and Nhava Sheva in Bangladesh and India respectively are growing trade lanes.

Servicing approx 20,000 TEU per annum handling 500 TEU for Lowes.

## TOLL

See Tolls Modern Slavery statement

<https://www.tollgroup.com/about/policies-procedures/modern-slavery-act-statement>



## AUSPOST | STARTRACK

See Australia Post Modern Slavery statement

[https://auspost.com.au/content/dam/auspost\\_corp/media/documents/publications/2019-australia-post-annual-report.pdf](https://auspost.com.au/content/dam/auspost_corp/media/documents/publications/2019-australia-post-annual-report.pdf)



**CALL CENTRE BDE GROUP**  
**LOCATION: FIJI SUVA**  
**ABN 68 601 293 403**

20 Lowes dedicated agents

47k inbound calls from Australia per Annually

110k outbound calls from Fiji Annually

The call centre assist in taking calls for the ZERO card, customer care for our online division and service our auditing and accounts payable component.

BDE supply telephone system, IT Development, Applications software, Provide Australian support and management of outsourcing to Vavala in Fiji.

Lowes staff inspect the working conditions in Fiji 4 times per year to ensure working conditions and standards.

In October DBE head office moved to a new facility.

BDE has star rating in Fiji with their employees getting paid 10-15% above award.

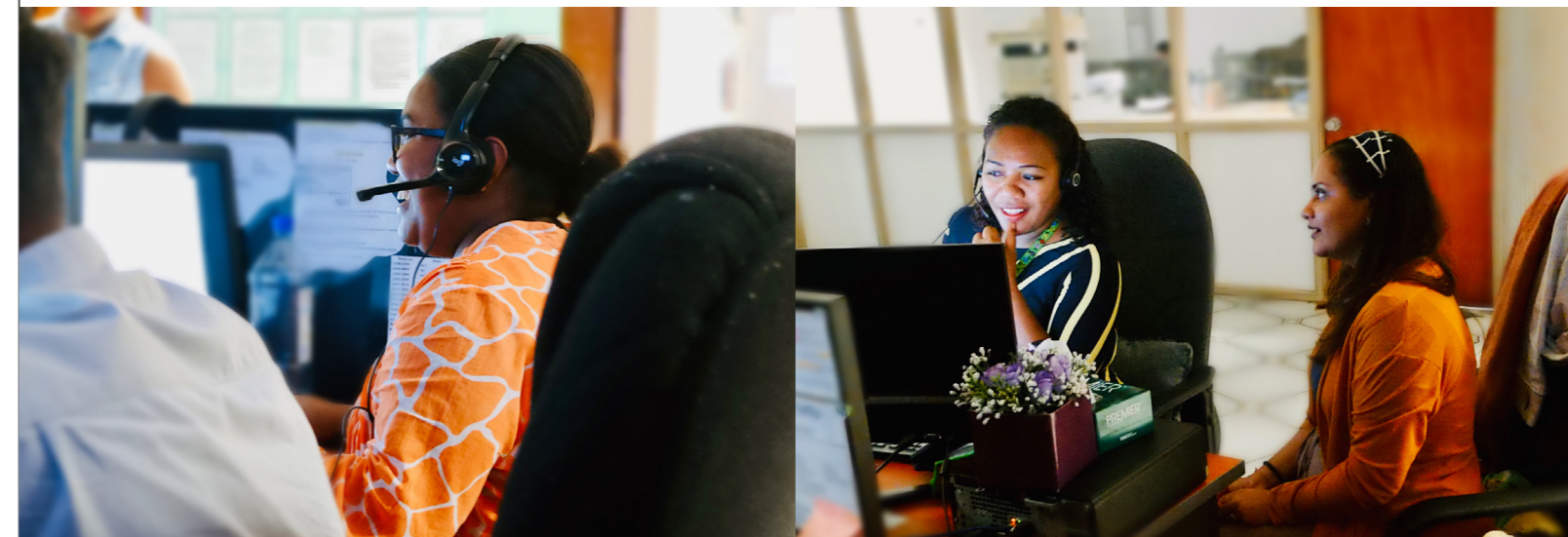
The call centre also has a drop off policy where all staff are driven home after their shift or a taxi is provided.

A Security guard stands watch after 6.00pm every day and monitors all activity.

All staff have a Rostered Day off and have the 10 day sick leave per year as well as 4 weeks annual leave.

BDE is an equal opportunity employer and employs indigenous Fijians, Fijian Indians and other nationalities.

BDE have escalation procedures to raise any workplace issues.



\* Image of our Fijian call Centre in Suva, Viti levu.

# OUR STORE LOCATIONS

- |                 |                  |                  |
|-----------------|------------------|------------------|
| ROCKDALE        | LOGANHOLME       | KNOX OZONE       |
| LEICHHARDT      | PENRITH          | BALLARAT CENTRAL |
| COFFS HARBOUR   | ROSELANDS        | CORIO VILLAGE    |
| LISMORE         | ELANORA          | BURWOOD PLAZA    |
| WA STATE OFFICE | WOODRIDGE        | RAYMOND TERRACE  |
| SEVEN HILLS     | WOLLONGONG       | AIRPORT WEST     |
| GREEN HILLS     | GOSFORD          | MUSWELLBROOK     |
| LIVERPOOL       | CARLINGFORD      | WOY WOI          |
| TWEED CITY      | CESSNOCK         | MACKAY           |
| PAGEWOOD        | MINTO            | NARELLAN         |
| NOWRA           | CARINDALE        | ORANGE           |
| FIGTREE         | MT GRAVATT       | DARWIN           |
| SHELLHARBOUR    | SOUTHPORT        | MARYBOROUGH      |
| JESMOND         | BRISBANE         | INALA            |
| KOTARA          | TAREE            | CAIRNS EXPRESS   |
| WARRAWONG       | ALBURY           | WAGGA            |
| CASTLE TOWERS   | PORT MACQUARIE   | MAROOCHYDORE     |
| TUGGERAH        | CHERMSIDE        | TAMWORTH         |
| GLENDALE        | BUNDEBERG        | MORAYFIELD       |
| BELMONT         | REDBANK          | TAIGUM           |
| MT DRUITT       | WODEN            | SALAMANDER BAY   |
| MIRANDA         | BELCONNEN        |                  |
| WARRINGAH MALL  | TUGGERANONG      |                  |
| MACARTHUR       | QUEANBEYAN       |                  |
| MARRICKVILLE    | CAPALABA         |                  |
| PARRAMATTA      | GRAFTON          |                  |
| ARMIDALE        | STAFFORD CITY    |                  |
| BANKSTOWN       | KIPPA RING       |                  |
| BLACKTOWN       | CLIFFORD GARDENS |                  |
| GRIFFITH        | ST MARYS         |                  |
| CENTENARY       | ROBINA           |                  |
| CHARLESTOWN     | LAKE HAVEN       |                  |
| CAMPBELLTOWN    | BROWNS PLAINS    |                  |
| CHATSWOOD       | MENAI            |                  |
| RICHMOND        | TOORMINA         |                  |
| DUBBO           | TOWNSVILLE       |                  |
| KAWANA          | CAIRNS           |                  |
| HORNSBY         | ROCKHAMPTON      |                  |
| HURSTVILLE      | SMITHFIELD       |                  |
| ERINA           | STRATHPINE       |                  |
| MAITLAND        | GRANDCENTRAL     |                  |
| MERRYLANDS      | WARWICK          |                  |
| WARRIEWOOD      | HIGHPOINT        |                  |
| MACQUARIE       |                  |                  |



- |                     |                 |
|---------------------|-----------------|
| KIRWAN              | MT PLEASANT     |
| BROADMEADOWS        | INGLE FARM      |
| FORSTER             | ROSNY PARK      |
| BATHURST            | TOP RYDE        |
| MENAI               | MOUNT GAMBIER   |
| MILDURA             | SPRINGFIELD     |
| FAIRFIELD NEETA     | GLENORCHY       |
| NOOSA               | DALBY           |
| GOULBURN            | LILYDALE        |
| KARINGAL            | MELTON          |
| BATEAU BAY          | MORWELL         |
| SHEPPARTON          | LITHGOW         |
| RIVERLINK           | CALOUNDRA       |
| GYMPIE              | BEENLEIGH       |
| BENDIGO             | HORSHAM         |
| ROUSE HILL          | WEST LAKES      |
| DAPTO               | CRANBOURNE PARK |
| NORTHLAKES          | BOOVAL          |
| PLENTY VALLEY       | JOONDALUP       |
| CAMPASIE            | MURRAY BRIDGE   |
| KINGARROY           | FOUNTAIN GATE   |
| BENDIGO MARKETPLACE | RUNAWAYBAY      |
| WYNNUM              | GUNGAHLIN       |
| HERVEY BAY          | VICTORIA POINT  |
| CASTLETOWN          | SINGLETON       |
| WARRNAMBOOL         | PALMERSTON      |
| BELMONT FORUM       | TEATREE         |
| MIRRAMOOKA          | ROCKINGHAM      |
| YEPPON              | COOMERA         |
| BATEMANS BAY        | MIDLAND GATE WA |
| HELENSVALE          | KARRATHA        |
| ELLENBROOK          | KALGOORLIE      |
| ELIZABETH           | BEGA            |
| CASTLE PLAZA        | EASTLAND        |
| OAKLEIGH            | BROOKSIDE       |
| PARABANKS           | BRISBANE DFO    |
| KARDINYA PARK       | WODONGA         |
| MANDURAH            | WHYALLA         |
| ARMADALE-WA         | GERALDTON       |
| COLONNADES          | BUSSELTON       |
| ARNDALE             | WENDOUREE       |
| OCEAN KEYS          | BUNBURY         |
| MADDINGTON          | MUDGEE          |
| NORTHLAND           | WATERGARDENS    |





# OUR BRANDS

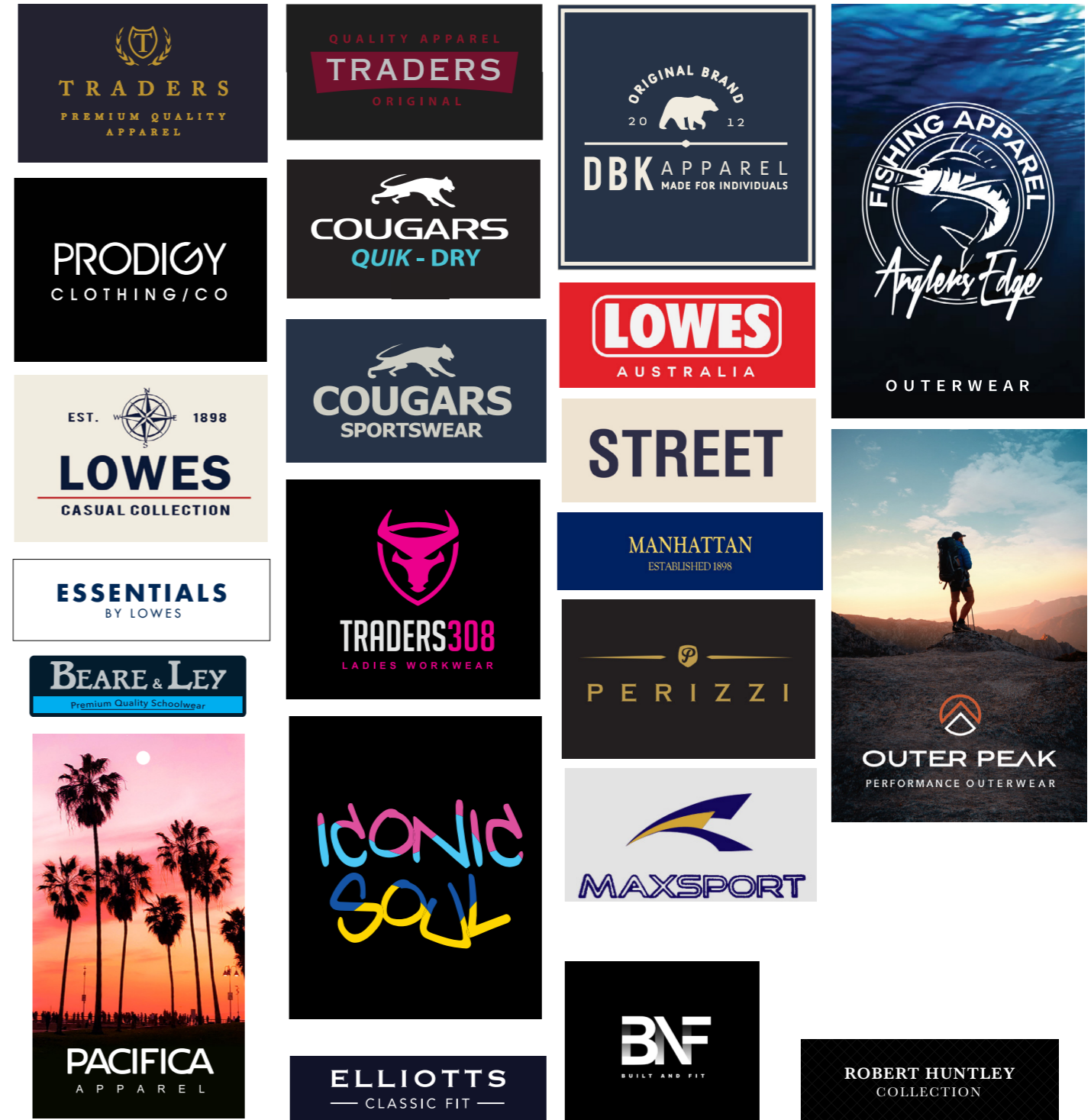
**LOWES**  
**LOWES KIDSWEAR**  
**DBK**  
**COUGARS**  
**ELLIOTT'S**  
**TRADERS**  
**PRODIGY**  
**MANHATTAN**  
**ICONIC SOUL**  
**BEARE & LEY**  
**BOTANY BAY TRADERS**  
**ROBERT HUNTLEY**  
**OUTER PEAK**  
**ANGLERS EDGE**  
**TRADERS 308**  
**TRADERS**  
**PERIZZI**  
**MAXSPORT**  
**STREET**  
**PACIFICA ACCESSORIES**  
**BNF**

## OUR CATEGORIES

Big Mens  
 Work-wear  
 First Nations Apparel  
 Unisex  
 Hawaiian  
 Outdoor-wear  
 Formal Wear  
 School-wear  
 Sportswear  
 Swimwear  
 Matchy Matchy  
 Business Wear  
 Underwear Socks & PJ's  
 Shoes & Accessories

## APPAREL TYPES

Shirts  
 Tops  
 T-Shirts  
 Tanks  
 Polos  
 Blazers  
 Shorts  
 Trousers  
 Jeans  
 Chinos  
 Overalls  
 Suits  
 Work Boots  
 Training Shoes  
 Socks  
 Jackets  
 Jumpers  
 Hats  
 Business shirts  
 Underwear Socks & PJ's  
 Rashies  
 Swimwear  
 Towels  
 Tunics  
 Skorts  
 Blouses  
 Womens Business Skirts  
 Sports Representative  
 Leavers bespoke t shirts / jersey



“LOWES PROVIDING A PREMIUM CONVENIENCE TO LOCAL SCHOOL COMMUNITIES ALL OVER AUSTRALIA, SELLING TO SCHOOLS FOR OVER 100 YEARS!”



## LOWES SCHOOLS

Lowes Schoolwear is the largest provider of school uniforms around Australia. As part of the process in securing and retaining business, Lowes participates in tenders for schools and request for tenders with procurement departments, including various religious archdiocese and state governments around Australia. Lowes submissions are required to satisfy criteria as set out in the tender documentation with past performance taken into consideration. Successful candidates must provide evidence and satisfy contractual terms and conditions during tenure. Terms and conditions are established to not only serve community expectations, but to satisfy requirements with applicable regulations and regulatory frameworks.

Lowes is and has been in contact with schools facilitating the supply of uniforms for over half a century. Procurement for schools focuses on ensuring suitable practices regarding ethical employment practices, environmental impacts and workplace health and safety.

Lowes Schoolwear has qualified under these arrangements based on our experience and performance with initiatives in place to ensure

compliance and continual improvement, including with the following governing bodies:

- Queensland Government DETSOA 78764 Standing Offer of Arrangement for provision of school uniforms and accessories Western Australian Government ED19088 Supply of School Uniforms and Specialty School Apparel – Panel
- Catholic Education Department, Parramatta Archdiocese -Uniform Supply panel of preferred suppliers
- Catholic Education Department, Wollongong Uniform Supply panel of preferred suppliers
- Sydney Catholic Schools - Uniform Supply panel of preferred suppliers

Additionally, Lowes is currently tenured with various schools under Department of Education NSW, ACT, Victoria and Tasmania contracts.

‘The greatest risk of waste is transitioning uniforms, our contracts uphold a bi-lateral waste management agreement that shares equal responsibility between retailer and the school.’

## LIST OF SCHOOLS

- |                                       |                                   |                                    |
|---------------------------------------|-----------------------------------|------------------------------------|
| Aberdeen PS                           | Big Hill PS                       | Casino Christian School            |
| Abermain PS                           | Black Mountain School             | Cathedral CPS Bathurst             |
| Albion Park HS                        | Blacktown Boys HS                 | Catherine McAuley Orange           |
| Albury HS                             | Blair SS                          | Caves Beach PS                     |
| Albury North PS                       | Blakehurst HS                     | Cessnock West PS                   |
| Albury PS                             | Blessed Sacrament Clifton Gardens | Charles Conder PS (WS)             |
| All Saints CC Liverpool               | Bletchington PS                   | Charlestown PS                     |
| All Saints Seaford                    | Blue Haven PS                     | Charlestown South PS               |
| Amaroo School                         | Bohlevale State School            | Chatham HS                         |
| Ambarvale HS                          | Bonython PS                       | Cherrybrook Technology HS          |
| Anna Bay PS                           | Border Christian College          | Chifley College Bidwill            |
| Anne Hamersley PS                     | Bossley Park HS                   | Chifley College Dunheved           |
| Antonio Catholic School Morphett Vale | Brandon Park PS                   | Chifley College Mt Druitt          |
| Aquinas CC Menai                      | Branyan Road State School         | Chifley College Shalvey            |
| Aranda PS                             | Brighton Primary School           | Churchill State School             |
| Arbor Grove PS                        | Broadmeadows PS                   | Cobbitty PS                        |
| Armidale City PS                      | Broadmeadows Valley PS            | Coburg HS                          |
| Armidale SC                           | Buninyong PS                      | Colyton PS                         |
| Arncliffe PS                          | Burrowes State School             | Coodanup College                   |
| Arthur Phillip HS                     | Burwood Girls HS                  | Coolamon Central School            |
| Ashfield Boys High School             | Butler PS                         | Coomealla High School              |
| Ashmont Public School                 | Byford John Calvin School         | Coomera State School               |
| Ashtonfield PS                        | Calare PS                         | Coorparoo Secondary College        |
| Asquith Boys HS                       | Callaghan College Jesmond         | Corpus Christi College Maroubra    |
| Aveley North PS                       | Calvary Lutheran PS               | Cronulla HS                        |
| Aveley PS                             | Calwell PS                        | Cronulla PS                        |
| Avondale PS                           | Cambridge Park HS                 | Crusoe College                     |
| Ballajura Community College           | Camden South PS                   | Cundletown PS                      |
| Bambara PS                            | Campbelltown North PS             | Dallas Brooks Community PS         |
| Barraba Central School                | Campbelltown Performing Arts HS   | Dapto PS                           |
| Bathurst PS                           | Campsie PS                        | De La Salle CC Revesby Heights     |
| Bathurst West PS                      | Canberra HS                       | Dubbo PS                           |
| Baulkham Hills North PS               | Canley Vale PS                    | Dubbo West PS                      |
| Beaconsfield State School             | Canterbury Boys HS                | Dulwich HS of Visual Arts & Design |
| Beelbangera Public School             | Canterbury Girls HS               | Durack SS                          |
| Belconnen HS                          | Cardijn College Galilee           | Eaglehawk North PS                 |
| Bellingen HS                          | Cardijn College Noarlunga Downs   | Eaglehawk PS                       |
| Belmont HS                            | Cardijn College Marcellin         | East Butler PS                     |
| Belmore Boys HS                       | Carlingford HS                    | East Hills Boys HS                 |
| Ben Venue PS                          | Caroline Chisholm CC              | East Hills Girls Technology HS     |
| Bethany CPS Glenmore                  | Caroline Chisholm PS              | East Maddington PS                 |
| Bethel CC Mount Druitt                | Caroll CC Broulee                 | East Maitland PS                   |
| Beverly Hills North PS                | Casimir CC Marrickville           | East Waikiki PS                    |

Edney PS  
 Eleebana PS  
 Elernmore Vale PS  
 Ellen Stirling PS  
 Ellenbrook SC  
 Emmaus Catholic School Woodcroft  
 Emmaus CC Vermont South  
 Emmaus Christian School Canberra  
 Emmaus College Rockhampton  
 Emu Plains PS  
 Endeavour Sports HS  
 Epping SC  
 Erina Heights PS  
 Erina HS  
 Estella PS  
 Evatt PS  
 Fadden PS  
 Fairfield Heights PS  
 Fairview Heights SS  
 Fern Bay PS  
 Figtree Heights PS  
 Figtree HS  
 Figtree PS  
 Fitzgerald SS  
 Floraville PS  
 Florey PS  
 Forest Street PS  
 Fort Street PS  
 Fraser PS  
 Freeman CC Bonnyrigg Heights  
 Georges River College Hurstville

Georges River College Oatley  
 Georges River College Peakhurst  
 Georges River College Penhurst  
 Gladstone Park SC  
 Glenala State High School  
 Glendale Technology HS  
 Glenfield PS  
 Glengarry PS  
 Glenroy College  
 Glenroy West PS  
 Gold Creek School  
 Golden Square PS  
 Good Samaritan CC Hinchinbrook  
 Good Shepherd CPS Amaroo  
 Good Shepherd CPS Plumpton  
 Good Shepherd Hoxton Park  
 Good Shepherd Springfield  
 Goodna Special School  
 Goodna State School  
 Gooseberry Hill PS  
 Gordon PS (WS)  
 Gosford PS  
 Goulburn East PS  
 Goulburn West PS  
 Gowrie SS  
 Grafton Public School  
 Grahamstown PS  
 Grandis PS  
 Griffith East Public School  
 Griffith North Public School  
 Griffith Public School

Gungahlin College  
 Gwandalan PS  
 Gwynneville PS  
 Gynea Technology HS  
 Halls Head College  
 Hamilton South PS  
 Harrison School  
 Hassall Grove PS  
 Hawker PS  
 Hayes Park PS  
 Heathcote HS  
 Heatley SC  
 Heatley State School  
 Helensvale State School  
 Hendon Primary School  
 Henry Kendall HS  
 Henschke Primary School  
 Heritage Christian School  
 Highfields Prep & Kindy School  
 Hill Top PS  
 Hillarys PS  
 Hillston Central School  
 Hillvue PS  
 Holgate PS  
 Holy Cross Glendale  
 Holy Cross School Trinity Park  
 Holy Family CPS Gowrie  
 Holy Family CPS Luddenham  
 Holy Family ELC Gowrie  
 Holy Family Emerton  
 Holy Family Ingleburn

Holy Family Menai  
 Holy Spirit Carnes Hill  
 Holy Spirit Lavington  
 Holy Spirit Nicholls  
 Holy Trinity Curtin  
 Holy Trinity Wagga  
 Homebush Boys HS  
 Homebush PS  
 Horsham College  
 Horsham PS  
 Horsham West & Haven PS  
 Howrah PS  
 Hoxton Park HS  
 Hoxton Park PS  
 Hughes PS  
 Hume Central SC  
 Hunter Christian School  
 Hunter River HS  
 Hunter Sports HS  
 Huntly PS  
 Illawarra Sports HS  
 Immaculate Heart College  
 Ipswich East SS  
 Irrawang HS  
 Irrawang PS  
 Islamic College of Brisbane  
 James Cook Boys Technology HS  
 James Fallon HS  
 Jerrabomberra PS  
 Jewells PS  
 John the Baptist CPS Bonnyrigg

John Therry CC Rosemeadow  
 Jones Hill State School  
 Jubilee Primary School Pacific Pines  
 Kahibah PS  
 Kalamunda Senior HS  
 Kalgoorlie-Boulder Community HS  
 Kanahooka HS  
 Kangaroo Flat PS  
 Kanwal PS  
 Karabar HS  
 Karangi Public School  
 Karratha Senior HS  
 Kearsley PS  
 Keilor Heights PS  
 Keilor PS  
 Keira HS  
 Kelso State School  
 Kennington PS  
 Kingaroy SS  
 Kingaroy State High School  
 Kingsford Smith School  
 Kingsgrove HS  
 Kingsgrove PS  
 Kirwan SHS  
 Kirwan SS  
 Kitchener PS  
 Kogarah HS  
 Koorngal High School  
 Koorngal Public School  
 Kotara HS  
 Kurnai College

Kurri Kurri PS  
 Kyeemagh PS  
 La Salle CC Bankstown  
 Lake Albert PS  
 Lake Gwelup PS  
 Lake Illawarra HS  
 Lalor East PS  
 Lanyon HS (WS)  
 Lara SC  
 Lavalla CC  
 Lavington PS  
 Leda PS  
 Leonay PS  
 Lightning Reef PS  
 Lilydale HS  
 Lilydale PS  
 Lindisfarne North Primary School  
 Lindisfarne Primary School  
 Lisarow HS  
 Lutheran School Wagga  
 Lyneham PS  
 Mabel Park State School  
 Macgregor PS (WS)  
 Mackay Central State School  
 Mackay North SHS  
 MacKillop CC Bathurst  
 MacKillop CC Palmerston  
 Macquarie Fields HS  
 Maddington PS  
 Maida Vale PS  
 Maitland Christian School



Maitland PS  
 Majella CPS Balga  
 Malvern Springs PS  
 Manilla Central School  
 Manning Valley AC  
 Marian CC Kenthurst  
 Marist CC Kogara  
 Maronite College  
 Mary Help of Christians Sawtell  
 Mary Immaculate CPS Bossley Park  
 Mary Immaculate Eagle Vale  
 Masada College  
 Matraville Sports HS  
 McAuley Rose Bay  
 McCarthy CC Tamworth  
 Meadows PS  
 Medina PS  
 Melba Coland Secondary School  
 Melton West PS  
 Menai PS  
 Merewether Heights PS  
 Mernda PS  
 Merriwa PS  
 Merrylands HS  
 Metella Road PS  
 Middle Swan PS  
 Mildura West Primary School  
 Minchinbury PS  
 Mitchelton Special School  
 Moana PS  
 Monash PS  
 Moonee Ponds West PS  
 Moorefield Girls HS  
 Mortdale PS  
 Morwell Park PS  
 Mother Teresa School  
 Mount Annan HS  
 Mount Austin High School  
 Mount Austin PS  
 Mount Gambier High School  
 Mount Rowan SC  
 Mount Stromlo HS  
 Mount View HS  
 Mundingburra State School  
 Murray HS  
 Murrumbidgee Regional High School  
 Muswellbrook PS  
 Muswellbrook South PS  
 Namadgi School  
 Nambucca Heads HS  
 Nanango State High School  
 Nareena Hills PS

Nazareth Shellharbour City  
 Neville Bonner PS  
 New Lambton South PS  
 New Town PS  
 Ngunnawal PS  
 Normanhurst Boys HS  
 North Parmelia PS  
 Northern Beaches SHS  
 Northview SS  
 Nowra HS  
 Nulkaba PS  
 Nursery Road State Special School  
 Oak Flats HS  
 Oakey State School  
 Oran Park HS  
 Oran Park PS  
 Orange Grove PS  
 Orange HS  
 Orange PS  
 Osborne PS  
 Our Lady Help of Christians CPS Rosemeadow  
 Our Lady Help of Christians Warrnambool  
 Our Lady of Mt Carmel CPS Mt Pritchard  
 Our Lady of the Assumption Enoggera  
 Our Lady of the Rosary Fairfield  
 Our Lady of the Rosary Kensington  
 Our Lady of the Rosary St Marys  
 Our Lady of the Rosary Waitara  
 Our Lady of the Rosary Wyoming  
 Our Lady of the Sacred Heart Merbein  
 Our Lady of the Way Emu Plains  
 Our Lady of Victories Shortland  
 Our Lady Queen of Peace Albert Park  
 Our Lady Queen Of Peace Gladesville  
 Ourimbah PS  
 Oxley HS  
 Oxley Vale PS  
 Pacific Brook Christian School  
 Palmerston CC  
 Palmerston PS  
 Para Hills HS  
 Pascoe Vale Girls College  
 Patrician Brothers CC Fairfield  
 Pearsall PS  
 Peel HS  
 Penola CC Emu Plains  
 Perth Modern School  
 Phoenix P-12 Community College  
 Picnic Point HS  
 Picnic Point PS

Pioneer SHS  
 Pitt Town PS  
 Playford College  
 Pleasant Heights PS  
 Port Hacking High School  
 Porters Creek PS  
 Preston North East PS  
 Putney PS  
 Quarry Hill PS  
 Queanbeyan HS  
 Queanbeyan PS  
 Queanbeyan South PS  
 Queen of Apostles Stafford  
 Queens Park PS  
 Quinns Rocks PS  
 Raglan PS  
 Rainbow Street PS  
 Ramsgate PS  
 Randwick Boys HS  
 Rasmussen SS  
 Raymond Terrace PS  
 Red Hill Public School  
 Redbank SS  
 Redcliffe Special School  
 Richard Johnson Anglican School  
 Richmond PS  
 Riva PS  
 Riverstone PS  
 Riverview State School  
 Rockingham John Calvin School  
 Rosary PS  
 Rose Bay High School  
 Rosehill SC  
 Rosetta PS  
 Rosewood SHS  
 Roseworth PS  
 Runcorn Heights State School  
 Rutherford PS  
 Ryde SC  
 Sacred Heart CPS Cabramatt  
 Sacred Heart CPS Villawood  
 Sacred Heart Koorinal  
 Sacred Heart Matraville  
 Sacred Heart School Booval  
 Salisbury East HS  
 Salisbury HS  
 Sarah Redfern HS  
 Sarah Redfern PS  
 Sawtell PS  
 Seaforth PS  
 Secret Harbour PS  
 Seven Hills HS

Singleton HS  
 Singleton PS  
 Sir Joseph Banks HS  
 Southern Montessori School  
 Southern Vale Christian College  
 Spring Farm PS  
 Springfield Central SS  
 Springfield Lakes SS  
 St Aidan's CPS Rooty Hill  
 St Aidan's Maroubra  
 St Aloysius Chisholm  
 St Andrew's Christian College  
 St Andrew's Christian School  
 ST ANNES 11-12 TEMORA  
 St Anne's Central School  
 St Anne's North Albury  
 St Anne's Strathfield  
 St Ann's Redbank Plains  
 St Anthony's CPS Clovelly  
 St Anthony's CPS Wanniasassa  
 St Anthony's Kingscliff  
 St Anthony's Marsfield  
 St Bede's Red Hill  
 St Benedict's Narrabundah  
 St Benedict's PS Edgeworth  
 St Bernadette's Dundas Valley  
 St Brendan's CPS Annandale  
 St Brendan's CPS Bankstown  
 St Brendan's Northern Beaches  
 St Brigid's College Horsham  
 St Carthage's Primary School Lismore  
 St Catherine of Siena Prestons  
 St Cecilia's Wyong  
 St Christopher's CPS Panania  
 St Christopher's Holsworthy  
 St Clare of Assisi CPS Conder  
 St Clare's CC Griffith  
 St Columba's Mayfield  
 St Declan's Peshurst  
 St Edward's Tamworth  
 St Felix CPS Bankstown  
 St Fiacre's CPS Leichhardt  
 St Francis of Assisi Warrawong  
 St Francis of Assisi CPS Calwell  
 St Francis Xavier Arncliffe  
 St Francis Xavier Ashbury  
 St Francis Xavier College Florey  
 St Francis Xavier's Lurnea  
 St Francis Xavier's CPS Belmont  
 St Gerard's Westminster  
 St Gertrude's CPS Smithfield  
 St Gregory's Queanbeyan

St Helena's Ellenbrook  
 St Hurmizd Assyrian Greenfield Park  
 St James Kotara South  
 St Joachim's CPS Lidcombe  
 St Joan of Arc Haberfield  
 St John Paul II College Nicholls  
 St John the Apostle Florey  
 St John the Apostle Narraweena  
 St John the Apostle School Christies Beach  
 St John the Baptist PS Maitland  
 St John the Evangelist Campbelltown  
 St John the Evangelist Nowra  
 St John Vianney Morisset  
 St John Vianney's Doonside  
 St Johns College Dubbo  
 St John's CPS Dubbo  
 St John's Dapto  
 St John's Lambton  
 St John's Primary School Dennington  
 St John's Riverstone  
 St Joseph's Catholic Primary School Biloela  
 St Joseph's Primary School Warrnambool  
 St Joseph's Bulli  
 St Joseph's Catholic Primary School Mackay  
 St Joseph's Charlestown  
 St Joseph's College Tweed Heads  
 St Joseph's CPS Kingswood  
 St Joseph's Culcairn  
 St Joseph's East Maitland  
 St Joseph's Merewether  
 St Joseph's Moorebank  
 St Joseph's Nundah  
 St Joseph's PS Kilaben Bay  
 St Joseph's PS O'Connor  
 St Joseph's Rockdale  
 St Joseph's Tamworth  
 St Joseph's Tweed Heads  
 St Joseph's Wagga  
 St Justin's Oran Park  
 St Kevin's Eastwood  
 St Laurence's CPS Dubbo  
 St Luke's College Karratha  
 St Luke's Revesby  
 St Madeline's Kenthurst  
 St Margaret Mary's Merrylands  
 St Martha's Strathfield  
 St Mary Mackillop Catholic College Wagga  
 St Mary MacKillop CC Tuggeranong  
 St Mary MacKillop College Albury  
 St Mary MacKillop CPS South Penrith

St Mary Magdalene's School  
 St Mary St Joseph CPS Maroubra  
 St Mary's Wellington  
 St Mary's Armidale  
 St Mary's Bellingen  
 St Mary's Casino  
 St Mary's Catholic Primary School Mackay  
 St Mary's College Gunnedah  
 St Mary's CPS Dubbo  
 St Mary's CPS Georges Hall  
 St Marys District School  
 St Mary's Grafton  
 St Mary's PS Warners Bay  
 St Mary's Rydalmere  
 St Mary's School Warwick  
 St Mary's Star of the Sea Hurstville  
 St Mary's Star of the Sea Milton  
 St Matthew's Page  
 St Mel's CPS Campsie  
 St Michael's Blacktown  
 St Michael's Kaleen  
 St Michael's Nelson Bay  
 St Michael's Nowra  
 St Michael's School Gordonvale  
 St Michael's Thirroul  
 St Michael's Traralgon  
 St Monica's Footscray  
 St Monica's PS Evatt





- |                                      |                                   |  |
|--------------------------------------|-----------------------------------|--|
| St Narsai Assyrian CC Horsley Park   | Table Top PS                      | Wagga Wagga Public School                  |
| St Nicholas Tamworth                 | Tamworth HS                       | Walkerston State School                    |
| St Oliver's CPS Harris Park          | Tamworth PS                       | Walkervale SS                              |
| St Patrick's Albury                  | Tamworth South PS                 | Wamberal PS                                |
| St Patrick's Bundaberg               | Tamworth West PS                  | Waraburra SS                               |
| St Patrick's College Mackay          | Taree HS                          | Waratah PS                                 |
| St Patrick's Kogarah                 | Taree West PS                     | Warnervale PS                              |
| St Patrick's Marist College Dundas   | Taylor PS (WS)                    | Warriapendi PS                             |
| St Patrick's Primary School Griffith | Telopea Park School               | Warrnambool College                        |
| St Patrick's PS Blacktown            | Tempe HS                          | Warwick West SS                            |
| St Patrick's PS Cessnock             | Terrigal HS                       | Waverley CC Wantirna South                 |
| St Patrick's School Allora           | The Entrance PS                   | Wedge Park PS                              |
| St Patrick's Wallsend                | The Hills Sports HS               | Weetangera PS                              |
| St Paul of the Cross Dulwich Hill    | The Nature School                 | West Lakes Shore School                    |
| St Paul's Camden                     | Theodore PS                       | West Wallsend HS                           |
| St Paul's CC Booragul                | Thomas Reddall HS                 | Westdale PS                                |
| St Paul's PS Gateshead               | Thornlie PS                       | Western Suburbs State Special School       |
| St Paul's PS Rutherford              | Thornton PS                       | Westmead Christian Grammar School          |
| St Peter's Stockton                  | Thurgoona PS                      | Westport Primary School                    |
| St Philomena's CPS Bathurst          | Thuringowa SHS                    | Wheelers Hill SC                           |
| St Pius Banyo                        | Timboon P-12 School               | Whitefriars Catholic School Woodville Park |
| St Pius' Enmore                      | Timbumburi PS                     | William Ross State High School             |
| St Pius X Dubbo                      | TLSC - The Entrance Campus        | William Ruthven SC                         |
| St Pius X Unanderra                  | TLSC - Tumby Umbi Campus          | Wollondilly Anglican College               |
| St Therese CPS Denistone             | Tomaree HS                        | Wondai State School                        |
| St Therese Mascot                    | Tomaree PS                        | Woodport PS                                |
| St Therese Sadlier                   | Toormina PS                       | Woodridge North SS                         |
| St Therese West Wollongong           | Torrens PS                        | Woodridge SS                               |
| St Therese's New Lambton             | Toukley PS                        | Woongarrah PS                              |
| St Therese's School Bentley Park     | Townsville SHS                    | Woori Yallock PS                           |
| St Thomas Aquinas Charnwood          | Trinity PS Kemps Creek            | Wooroloo PS                                |
| St Thomas More's Brighton-Le-Sands   | TRSC Lismore Campus               | Wyoming PS                                 |
| St Thomas More's Campbell            | TRSC Richmond River Campus        | Wyong HS                                   |
| St Thomas More's CPS Ruse            | Tuggerah PS                       | Wyrallah Road PS                           |
| St Thomas the Apostle Kambah         | Turner School                     | Xavier HS                                  |
| St Vincent De Paul Morwell           | Turvey Park Public School         | Yale PS                                    |
| St Vincent's Aranda                  | Tweed Heads South PS              | Yarrilee State School                      |
| Stella Maris CPS Shellharbour        | Unanderra PS                      | Yeoval Central School                      |
| Strathfield Girls HS                 | Undercliffe PS                    | Yoogali Public School                      |
| Strathfield South HS                 | Upper Yarra SC                    |  |
| Sturt PS                             | Verity Christian College Griffith |  |
| Surveyors Creek PS                   | Villa Maria Hunters Hill          |  |
| Swansea HS                           | Vincentia PS                      |  |
| Sydney Technical HS                  | Wagga Wagga Christian College     |  |

# RISK

## IDENTIFYING, MITIGATING & REMEDIATING RISK OF MODERN SLAVERY

Risks of modern slavery in any international retail supply chains are dynamic and complex. We are constantly reviewing risks to prioritise our efforts where there is greatest impact to people in our operations and supply chain.

Since 2019, we have conducted risk assessments designed together with our advisor partner Intertek, a compliance and sustainability solutions provider. These assessments are informing our Responsible Sourcing Program and areas of focus. This year, we focused on supply chains. These assessments focused on the inherent risks of exploitation involved in producing the products in our supply chains.

Lowes Menswear acknowledges the following modern slavery risks as most salient in our supply chains.

The types included, forced labour, debt bondage, deceptive recruiting for labour, forms of child labour, restrictions of movement, intimidation, threats and human trafficking.

We do not directly employ any staff overseas so this lowers modern slavery risks within our direct team. Therefore, our operational risk assessment focused on the only areas of the business that use contracted labour or service providers whose workforce engaged with us in overseas locations. We have less direct visibility and control over these workers and their employment terms. We have visited these locations and undertaken assessments of the work environments to ensure they comply with local legal conditions and do not provide conditions for potential risks for modern slavery conditions. We are working on improving auditing in this area as it is new operational environment.

The products we sell in our stores and online are sourced from 9 countries. Each of these products and sourcing countries presents a different set of human rights challenges, including risks of modern slavery. We source products from suppliers that are both



vendor and non-vendor branded. With our own branded products we are more directly connected to these products because suppliers are producing and packing products directly for our business, which means we have greater connection to the workers and influence to remediate breaches.

Generic, wholesale or non regular suppliers will be subject to further risk assessment. Similarly where our suppliers themselves source their supplies from, such as cotton, provides additional levels of risk.

This risk assessment will allow us to “segment” suppliers into three groups: priority, moderate and minimum. Each segment will have different due diligence requirements based on associated risks. We are still developing our supplier segmentation methodology.

Mitigating and re-mediating risks of modern slavery is a high priority and we are developing new Policy frameworks to build upon our long standing practices of strict supplier agreements and regular 3rd party audits in the country of origin for our products.

We are enhancing our set of policies and procedures that articulate our values, ways of working and expectations of our suppliers that will be reviewed regularly. This policy framework will ensure that our suppliers clearly understand our expectations.

Strengthening supplier contracts is one of the key ways in which we articulate our human rights expectations and control the potential risk of modern slavery arising in our global supply chain is through our contracting process with our direct suppliers. Building on existing Responsible Sourcing provisions, modern slavery specific provisions have been incorporated in our many of our trade procurement contracts and Vendor Trading Terms. We have mandated to have these provisions in all ongoing agreements.

We use our Slavery Compliance Statement, which is a supplier modern slavery compliance confirmation. We request the supplier to sign and provide this statement to Lowes on the commencement date of an agreement and on

each anniversary of the commencement date during the agreement term.

Lowes recognises that it may contribute to a greater risk of slavery in our supply chain by placing pressure on suppliers by such means as asking for reduced costs or better quality. We will be factoring this into our future risk assessment profiles for suppliers

We recognise the importance of building greater understanding of modern slavery risks and our requirements with the team members who are responsible for supplier relationships and oversight so that they are equipped to provide guidance to our partners to comply. We have and will continue to raise awareness via training for all team members in this area.

“Strengthening supplier contracts is one of the key ways in which we articulate our human rights expectations and control the potential risk of modern slavery”





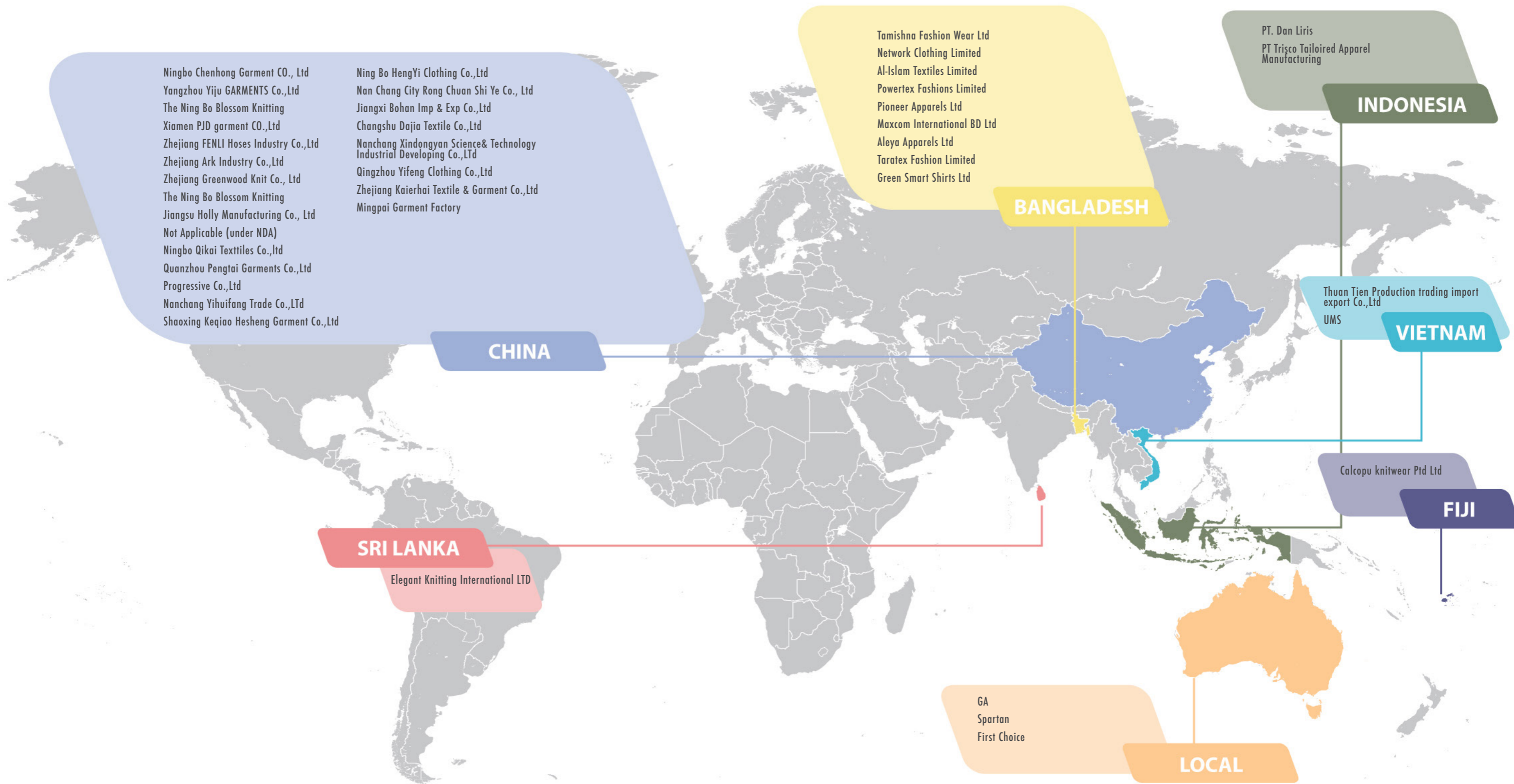
## CONSULTATION WITH CONTROLLED ENTITIES.

Where Lowes held a “controlling interest” in the entity Menswear Finance Company Pty Ltd we met with the entire team to educate, raise awareness and set our expectations in mitigating modern slavery risks. We provided documentation outlining our expectations and will provide a copy of this document upon its completion. Lowes does not have a controlling or any other equitable interest in any other entity.

Lowes undertakes that if we do in the future look to take a controlling interest in another entity, a full risk assessment and audit for risk of modern slavery will form of our assessment before we take control and based on that we will undertake the appropriate actions.



# OUR SUPPLIERS | ASSESSMENT OF RISK



\* REF: GLOBAL SLAVERY INDEX, INDEPENDENT PRIVATELY FUNDED INTERNATIONAL HUMAN RIGHTS, ORGANISATION FUNDED IN PERTH, AUSTRALIA BY ANDREW FORRESTER



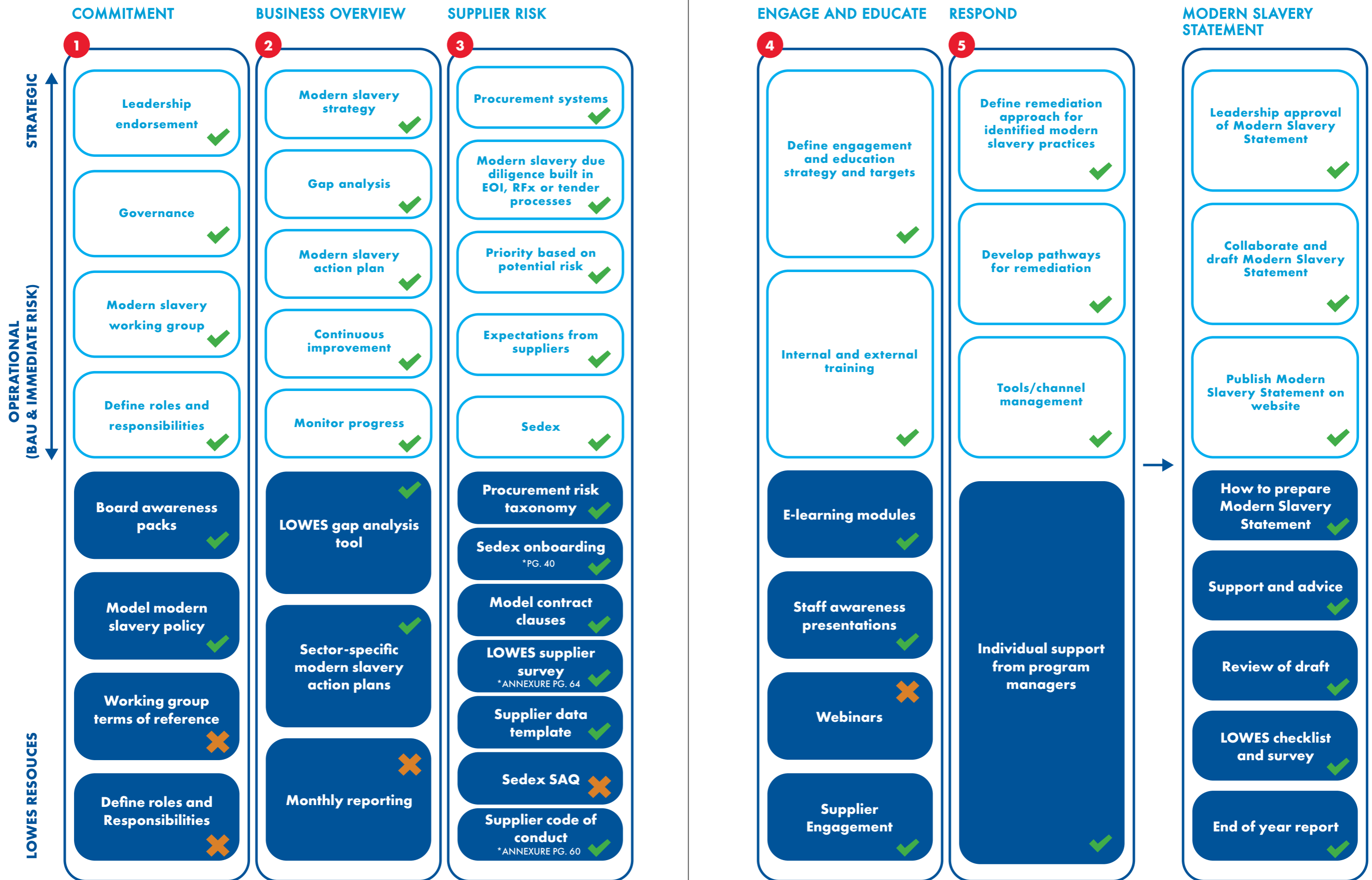
# 2023 SCHEDULE OF AUDITS-REPORTS

2023						
LOWES SUPPLIER	PRODUCTS	FACTORY NAME	FACTORY LOCATION	RECENT AUDIT REPORT	PASS AUDIT DATE	INTERTEK WCA SCORE
Sunshine	Apparel/Garments	Ningbo Chenhong Garment CO., Ltd	YinZhou District, Ningbo, ZheJiang, China	Qualspec	27/06/23	94
Elegant	Apparel/Knitwear	Elegant Knitting International LTD	Biyagama, Malwana, Sri Lanka	SMETA	09/06/22	100
AFW Pty Ltd. (Krieger Textiles)	Apparel/Garments	Yangzhou Yiju GARMENTS Co.,Ltd	A Hanjiang District, Yangzhou, JiangSu Prpvice, China	CSR	11/11/21	98
	Apparel/Garments	Thuan Tien Production trading import export Co.,Ltd	Hoc Mon DISTRICT, Ho Chi Minh City, Vietnam	SGS	08/07/22	89
Georges Apparel	Apparel/Garments	PT. Dan Liris	Kecamatan Grogol, Kabupaten Sukoharjo, Indonesia	SMETA	08/11/22	100
	Apparel/Garments	The Ning Bo Blossom Knitting	Fenghua Development Zone Ningbo, China	QIMA	23/03/23	94
Shiny	Apparel/Garments	Xiamen PJD garment CO.,Ltd	Jimei Area, Xiamen, China	BSCI	15/12/22	89
AZD Australia Pty. Ltd	Apparel/Garments	Jiangsu Sainity Trade Co. Ltd	Economic Development Zone, Hongze, Jiangsu, China	SMETA	02/11/22	96
Mitch Dowd	Socks	Zhejiang FENLI Hoses Industry Co., Ltd	Beiyuan Industrial Zone, Yiwu, Zhejiang, China	BSCI	22/11/22	84
	Socks	Zhuji Haoxing Knitting Co., Ltd	Zhuji City, Shaoxing, Zhejiang, China	BSCI	25/07/23	85
	Socks	Zhejiang Greenwood Knit Co., Ltd	Fotang Town, Yiwu, Zhejiang, China	BSCI	31/03/23	88
Noone	Apparel	PT Trisco Tailoired Apparel Manufacturing	Katapang, SOREANG, Bandung, Indonesia	BSCI	23/03/22	98
Midford	Apparel/Garments	PT. Dan Liris	Kecamatan Grogol, Kabupaten Sukoharjo, Indonesia	SMETA	08/11/22	100
	Apparel/Garments	The Ning Bo Blossom Knitting	Fenghua District, Ningbo, China	QIMA	23/03/23	94
Mackahat	Textiles & Apparel (hats)	Jiangsu Holly Manufacturing Co., Ltd	Dongxing Town, Jiangjiang Jiangsu, China	BSCI	19/05/23	86
Calcoup	Knitwear	Calcoup knitwear (Fiji) Ptd Ltd	Namaka Industrial Sub-division, Nadi, Fiji	SMETA	26/04/22	82
OnTrack Sportswear	Sportswear	N/A (Under NDA)	GuangDong Province, China	BSCI	14/01/22	88
Epicentre	Accessories (hats)	N/A (Under NDA)	N/A (Under NDA)	BSCI	08/10/21	100
Spartan	Bags/Hats/Accessories	N/A (Under NDA)	N/A (Under NDA)	SMETA	28/07/22	93
	Bags/Backpacks	N/A (Under NDA)	N/A (Under NDA)	SMETA	12/05/22	89
AGS	Apparel/Garments	Ningbo Qikai Textiles Co.,Ltd	Gulin town, haishu district, Ningbo, Zhejiang, China	SMETA	23/11/22	92
PNW (Bocini)	Apparel/Garments	Quanzhou Pengtai Garments Co.,Ltd	Jinshang Town, Shishi Area, Quanzhou city, Fujian China	SMETA	04/01/22	92
Kootex International Pty Ltd	Apparel/Garments	Anhui Yuetu knitting Tech Co.,Ltd	Economic Development Zone, Huangshan, Anhui	BSCI	05/05/22	89

# 2024 COMMITMENTS

2024				
LOWES SUPPLIER	PRODUCTS	FACTORY NAME	FACTORY LOCATION	EXPIRED & FOLLOW UP DATE
Sunshine	Apparel/Garments	Ningbo Chenhong Garment CO., Ltd	YinZhou District, Ningbo, ZheJiang, China	2023 JUL
Elegant	Apparel/Knitwear	Elegant Knitting International LTD	Biyagama, Malwana, Sri Lanka	2024 JUN
AFW Pty Ltd.	Apparel/Garments	Yangzhou Yiju GARMENTS Co.,Ltd	A Hanjiang District, Yangzhou, JiangSu Prpvice, China	2023 NOV
	Apparel/Garments	Thuan Tien Production trading import export Co.,Ltd	Hoc Mon DISTRICT, Ho Chi Minh City, Vietnam	2023 JUL
Georges Apparel	Apparel/Garments	PT. Dan Liris	Kecamatan Grogol, Kabupaten Sukoharjo, Indonesia	2023 AUG
	Apparel/Garments	The Ning Bo Blossom Knitting	Fenghua Development Zone Ningbo, China	2023 JUN
Shiny	Apparel/Garments	Xiamen PJD garment CO.,Ltd	Jimei Area, Xiamen, China	2022 DEC
Mitch Dowd	Socks	Zhejiang FENLI Hoses Industry Co., Ltd	Beiyuan Industrial Zone, Yiwu, Zhejiang, China	2022 DEC
	Socks	Zhejiang Ark Industry Co.,Ltd	Taozhu Street, Zhuji, Zhejiang, China	2023 JUL
	Socks	Zhejiang Greenwood Knit Co., Ltd	Fotang Town, Yiwu, Zhejiang, China	2023 APR
Noone	Apparel	PT Trisco Tailoired Apparel Manufacturing	Katapang, SOREANG, Bandung, Indonesia	2024 MAR
Midford	Apparel/Garments	PT. Dan Liris	Kecamatan Grogol, Kabupaten Sukoharjo, Indonesia	2023 AUG
	Apparel/Garments	The Ning Bo Blossom Knitting	Fenghua District, Ningbo, China	2023 JUN
Mackahat	Textiles & Apparel (hats)	Jiangsu Holly Manufacturing Co., Ltd	Dongxing Town, Jiangjiang Jiangsu, China	2023 JUN
Calcoup	Knitwear	Calcoup knitwear (Fiji) Ptd Ltd	Namaka Industrial Sub-division, Nadi, Fiji	2023 APR
OnTrack Sportswear	Sportswear	N/A (Under NDA)	GuangDong Province, China	2023 JAN
Epicentre	Accessories (hats)	N/A (Under NDA)	N/A (Under NDA)	2023 OCT
Spartan	Bags/Hats/Accessories	N/A (Under NDA)	DongGuan, GuangDong, China	2024 JUL
	Bags/Backpacks	N/A (Under NDA)	N/A (Under NDA)	2024 MAY
AGS	Apparel/Garments	Ningbo Qikai Textiles Co.,Ltd	Gulin town, haishu district, Ningbo, Zhejiang, China	2022 NOV
PNW (Bocini)	Apparel/Garments	Quanzhou Pengtai Garments Co.,Ltd	Jinshang Town, Shishi Area, Quanzhou city, Fujian China	2023 JAN
Kootex International Pty Ltd	Apparel/Garments	Anhui Yuetu knitting Tech Co.,Ltd	Economic Development Zone, Huangshan, Anhui	2023 MAY
King Gee & Stubbies - Workwear	Apparel/Garments	New audit to be followed up in 2023		
Koala Apparel Pty Ltd	Apparel/Garments	New audit to be followed up in 2023		

# LOWES RISK MANAGEMENT PROGRAM - MODERN SLAVERY STREAM



# ADDRESSING MODERN SLAVERY

## TIMELINE

- **OCT 2017** QLD (SOA) standard offer arrangement formalises Lowes responsible stock management plan, this becomes the base approach for all contracts signed by all school procurement officers and business managers. \* See pg16
- **JUN 2018** Donating to countries such as New Guinea, Fiji, Pakistan.
- **JUN 2019** Commonwealth Modern Slavery Act guide is distributed to Leadership group and key heads of departments for review. All groups are to report back on what their understanding is of 'Modern Slavery' and to determine and identify high risk in the business.
- **DEC 2019** CEO appoints a Select Group \* to establish 'Lowes Panel for Modern Slavery Compliance'. The Panel meets each Financial year quarter for 2 hours to deploy strategy for governance and outstanding actions. { \*See panel p3.}
- **FEB 2020** Lowes Panel engage Third part 'Intertek' to run 3-day workshop with all Panel members. Annual budget is set for Factory Audits and other waste management initiatives. Schedule of current audit conversions and list of factories servicing over 25% supply is deemed first to be audited using Intertek
- **MAR 2020** Covid 19 Global pandemic significantly halts all WCA conversions and planned Audits until Sept 2020. Lowes submits it's Modern slavery statement for review to green team. ( **Green team is leadership members NOT participating in Lowes Modern Slavery Panel known as red team** )
- **APR 2020** Lowes whistleblower policy \*See Annexure. is published and sent to all Lowes Staff. Creating an escalation pathway and providing an internal environment and a culture of safety.
- **MAY 2020** All (SOA) standard offer arrangement now include waste minimisation plan on distinctive uniforms, including using brokers 'active international' selling direct to public in exchange for advertising trade credits.
- **JUN 2020** Establishment of Continuous Improvement Committee. Tim Zhu prepares audit schedule for 2021. Kathy Adair onboards Manrags fashion recycle group, whose mission is to reduce the number of textiles that end up in landfill, due to massive garment overproduction and non-existent recycling.

"Mitigating and remediating risks of modern slavery is a high priority and we are developing new Policy frameworks to build upon our long standing practices"

## SEP 2020

- Statement moves to internal review with Leadership group\*

## OCT 2020

- Statement moves to review with intertek and awaits publication.

## NOV 2020

- Statement submitted and published

## FEB 2021

- 2021 Audit program finalises 16 factory audits complete over a 12 month program

## MAY 2021

- Sign agreement with Worn Up, to continue our sustainability and continuous improvement program

## JUN 2021

- Significant disruption in Australia, Covid sweeps the nation, most states move to working from home, snap lock downs in factories systemic over Asia.

## NOV 2021

- Audit commitments for 2022 published

## DEC 2021

- Submission to Australian Government

# TIMELINE CONTINUED

## FEB 2022

- Major vessel delays out of Shanghai and Ningbo, Dean World make provisions for alternative trade routes out of China. Major port disruptions and space allocations scarce for importers.

China factories move to electricity restrictions impacting Ex Factory commitments

## APR 2022

- Lowes completes its "Worn up" commitment and contribution, Anne Thompson and Sarann Ryan interviewed by AP Media for their contribution for the cycle economy, published by Ragtrader <https://www.ragtrader.com.au/news/sydney-textile-recycler-worn-up-has-glassons-on-board>

## JUL 2022

- 2022 Audit program: finalises factory audits completed over a 12 month program

## SEP 2022

- Continuous improvement committee meets to discuss new business, resulting in moving Menswear annual 11 million polybag slips into biodegradable material, commencing 2023

Schoolwear is deemed as not appropriate for a biodegradable solution. Given timelines and the weeks of cover required to manage school wear, a recyclable plastic is the direction the business confirmed starting 2023

## OCT 2022

- Data breaches on the rise Australia wide. Lowes establishes the internal integrity unit. Lowes understands multiple drivers assist in modern enslavement, not restricted to the supply chain but in fact new sectors create risk such as identity theft, these areas left unchecked can aid in funding nefarious activities abroad. Lowes develops a framework to minimize risk for all consumers of its financial products

## NOV 2023

- Partnership signed with Blocktexas, 9 tones identified for return into raw materials as part of continuous improvement framework.

## DEC 2022

- Submission to Australian Government for the 2022 year.

## FEB 2023

- CEO - Mrs Linda Penn, approves RFID - Project, Financial Business assessment completed and appoints team members to the project.

## MAR 2023

- RFID - Project team established, Project manager Sarann Ryan, ESG manager Tim Zhu, Geoff Paine Champion leader. Project team appoints look inventory consulting and Checkpoint Systems wins tender.

## APR 2023

- Lowes designs the wireframe for the Digital Product Passport, upgrades ERP to now include fabrication, materials, country of origin and carbon offset via freight forward API.

## JUL 2023

- Sarann Ryan & Tim Bryant are invited to attend Modern Slavery Conference (conference). The conference will be held at the Grand Hyatt Hotel in Melbourne, Australia from 27-29 June

## AUG 2023

- Sand Pit store "Plenty Vally" 12000 rfid tags applied and inventory Dashboard deployed.

Tim Zhu appointed to Environmental Social Governance Manager ESG, as a response to the requirements for reporting criteria, including measuring the effectiveness of actions taken and demonstrating continuous improvement

## SEP 2023

- Tim Zhu visits China and switches on and delivers the Lowes Supply Survey and Lowes Code of Conduct.

## OCT 2023

- Arrival of first products from source into store, in the Polo category. QR code activated, sustainability look up feature available to consumers for traceability on fibers and materials.

## NOV 2023

- Lowes Western Australia distribution centre established. Completely RFID enabled.

Second Sand Pit store is switched on at Roselands.

Design for Circularity seminar, over 40 Lowes staff members completing workshops, consisting of Buyers, Product Developers, Heads of Divisions and Schoolwear Account managers.

## DEC 2023

- Submission to Australian Government for the 2023 year.



### LOWES PARTNERS WITH SEDEX

Sedex is a world leader in responsible sourcing and empowers companies to implement responsible business practices and policies in their business and supply chain to build responsible supply chains.

Sedex provides businesses with the tools, technology and insights needed to operate ethically, source responsibly and work with their suppliers to create fair working conditions for the people who make their products and services. Over 65,000 businesses use Sedex to manage business risk, meet compliance and drive positive impacts for people and the environment.

### LOWES FORMALLY ENGAGES INTERTEK TO FACILITATE ALL ACTIVITIES

The panel recognised the need to engage a third party to validate audits.

Lowes understood the need to consult with third party resources and databases, by utilising consultants and having them evaluate slavery this would broker an arrangement to remediate identified deficiencies and where necessary terminate supplier factories that refuse / fail to comply with procedures and guidelines

Intertek results yield several decision-making factors based on previous audits and how these dictate future frequency of audits. Audits are scheduled in advance with the suppliers in order to foster relationships of co-operation and trust, we only suggest unannounced audits when we suspect violations.

## CONTINUOUS IMPROVEMENT

Early 2020 Lowes embarked on a continuous improvement approach well before any sanctioned reporting and compliance. In order to officially report and demonstrate our commitment to respecting human rights, Lowes CEO, Mrs. Linda Penn developed a 'Lowes Panel' to formalise agreements with all sectors of our Supply Chain and goes to market to engage 'Intertek' to set strategic benchmarks to monitor activities in accordance with the Modern Slavery Act 2018

### LOWES PANEL FOR MODERN SLAVERY COMPLIANCE

Lowes is committed to bilateral long-term outcomes that benefit suppliers, schools and our consumers. We recognise robust negotiations are inevitable in business practice and contribute to innovation, efficiency and the long-term sustainability.

Lowes policy has always been for the suppliers to provide certification of factory audits as evidence of compliance.

These were usually in the forms of various certificates:

- BSCI
- SMETA
- QIMA
- ISO 14001 (Environmental management System)
- ISO 20400( Sustainable procurement)
- ISO 9001( Quality management systems)

2024 Commitments will Focus on not using Products not adhering to the (RSL) Restricted Substance List

The Panel consists of 4 leadership members whose areas govern Technical operations, **Sarann Ryan**, Merchandise Control, **Elizabeth Dornan**, ESG Manager **Tim Zhu** Human Resources, **Jason Heap** and Head of school Operations **Mathew Hunt** The panel meets every quarter to initiate, forecast and remediate on all supply chains.

This consists of;

- Reviewing and aligning all international standards and policies by communicating standards and requirements to our agents and business partners.
- Evaluating by continuing to monitor compliance by conducting a pre-sourcing assessment with our agents. All buyers and Merchant controllers submit any new supplier to the panel for review.
- Capturing the performance of our factories by reviewing the outcomes of all audits conducted by Intertek
- Schedule audits for the next fiscal year.

**LOWES JOINS SEDEX IN THE COMMITMENT TO SOCIAL AND ENVIRONMENTAL SUSTAINABILITY.**



## PACKAGING & PLASTICS

Plastic is a popular material used to make many products given its versatility and reasonable cost. Lowes recognises the large volumes and wide-spread use of plastic causes a big problem for our planet, sea life and wildlife when it's thrown away. We are committed to reducing the impact of our plastic products, product packaging, store and distribution centre waste on landfill.

We have a responsibility to eliminate the worst forms of plastic and to transition to recycled content, and recyclable or compostable options, where possible.

### COMMITMENTS

By January 2024, 25% of the plastic used in our own packaging will be made from Biodegradable, recycled or plant-based materials\*.

### OUR APPROACH

We are conducting a baseline assessment of our plastic usage and composition in our own brand products, as a first step in developing a roadmap to meet our target on problematic

plastics by 2025, and our 2026 targets in relation to recycled content.

We are also looking at hanger recycle programs to implement by late 2024.

### OUR PROGRESS

We are working to comply with new governments requirements in relation to single use plastic and minimum standards for reusability.

We have phased out single use plastic shopping bags in WA and QLD and ACT will continue this roll out across the country to have all replaced by December 2024.

- We will move to recycled polybags in all Schoolwear products by Sept 2024
- We will move to recycled polybags in all Menswear products by the December of 2025
- All e-Commerce shopper satchels will move into Biodegradable content by mid 2025

\*Plant-based plastics can be made from, for example, vegetable oils, corn starch, straw, woodchips, and food waste. They are an alternative to fossil-fuel based plastics, which are made from petroleum or natural gas.

Biodegradable / compostable plastics can be decomposed by the action of living organisms, usually microbes, into water, carbon dioxide, and biomass.

Lowes recognizes the harm of polybags. These Plastic bags are difficult and costly to recycle and most end up on landfill sites where they take around 300 years to biodegrade.

They break down into tiny toxic particles that contaminate the soil and waterways and enter the food chain when animals accidentally ingest them.

Lowes has been regulated by the State governments in an effort to move away from plastics and is committing to a full transition into biodegradable poly bags by the end of 2024.

Lowes will move to a compostable garment bag made from annually renewable plant crops like corn, sugarcane and potatoes. After use, they can be decomposed by microorganisms, through a process of industrial bio degradation, into biomass that can be used as fertilizer for plants.

Material PLA and PBAT

Degradation 6-12 months

Feature Biodegradable

## LOWES QUICK STATS:

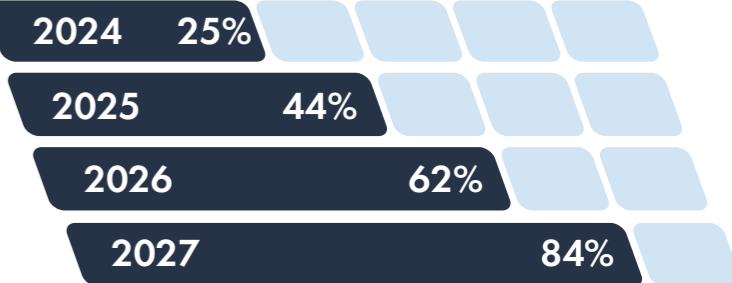
Polybags per annum: 5.5 million

Plastic GARMENT BAGS: per annum 3.2 million

e-Satchels : per annum 133k

Single use plastic bags: per annum:

Recyclable totes: per annum 150k



# MOMENTS THAT SHAPED OUR HISTORY

CEO LOWES MR MULLER, WITH THE NEW TECHNOLOGY OF ITS KIND - AUSDATA 1988: FIRST COMPUTERISED CASH REGISTER IN LOWES.



CEO LOWES MRS LINDA PENN IN 2023, WITH THE NEW RFID SCANNER TO BE ROLLED OUT ACROSS ALL OF HER IMPRESSIVE 196 STORES - BY 2024.



# RFID INVENTORY MANAGEMENT & TRACEABILITY

At Lowes, we've embraced the cutting-edge potential of RFID technology to revolutionize our business operations. The introduction of RFID marks a pivotal moment, propelling us toward a more efficient and connected future. With this innovative system, we're empowered to streamline inventory management, enhance customer experiences, and pave the way for unprecedented advancements. As we embark on this journey, we eagerly anticipate the transformative possibilities that RFID will bring.

## COMMITMENTS

March - April 2024, All 1200 Lowes staff commence RFID training and e-learning modules in preparation of RFID Roll out

By January 2025, full saturation of RFID tags on all Lowes products

By June 30, Digital Product Passport, QR CODE look up feature to report on all trackability of products.

## OUR APPROACH:

To bring about operational efficiencies to the the store network, by implementing RFID technology which allows us to track inventory

throughout the retail supply chain, from our factories overseas to our warehouse shelves all the way to the sales floor.

Unlike traditional barcode, RFID allows for the scanning of multiple items at once. This means faster and more accurate data collection, reducing the time and effort required for inventory management and asset tracking.

RFID technology minimizes the risk of human error in data entry and scanning, ensuring that our information is always up-to-date and accurate. This not only saves time but also prevents costly mistakes.

This also means we will have instant data updates; Head office can make informed decisions on stock levels, track the movement of goods, and respond quickly to changes in demand all with the swift wave of a RFID reader.



"Via the QR code consumers can now, see traceability on Lowes garments. From the factory to the Sales floor to the recyclability components."



"Setting up our RFID in our Western Australia office, shaping a brighter, more efficient tomorrow for Lowes and our valued customers."



# DESIGNING FOR CIRCULARITY - WORKSHOP

Lowes is dedicated to comprehensively and authentically enacting and demonstrating key modules from each tier of the Lowes Risk management program – Modern Slavery Streams pg.34

converged to explore the intricate aspects of circular design—a paradigm shift towards creating products and systems that prioritize sustainability, durability, and recyclability.

## THE ATTENDEES:

Head of Merchandise, ESG Manager, Buyers, Buyers Assistants, Product Developers, Head of Schoolwear, Schoolwear Account Managers, Head of B2B. 40 attendees.

## THE APPROACH:

To look at key products categories across the business and scrutinise fabrication, trims and hardware dyes and procurement processes and to make recommendations to remedy / tweak designs to fall within circular practise.

## THE KEY LEARNINGS:

We don't have to compromise on aesthetic or quality to bring about change in our products.

BlockTexx consultation with our Workwear Buyer.

## THE FOLLOWING METRICS APPLIED FOR THE SEMINAR:

- Continuous improvement
- Lowes Gap analysis tool
- Internal training
- Staff awareness presentation

## THE OBJECTIVE:

To bring in specialist textile designers to align our future commitments to circularity.

This November Lowes hosted an insightful workshop centred around the crucial concept of 'design for circularity.' This forward-thinking initiative underscores our commitment to sustainable practices and innovation within our industry. During this engaging event, industry experts, thought leaders, and innovators

## FOLLOW-UP REPORTING:

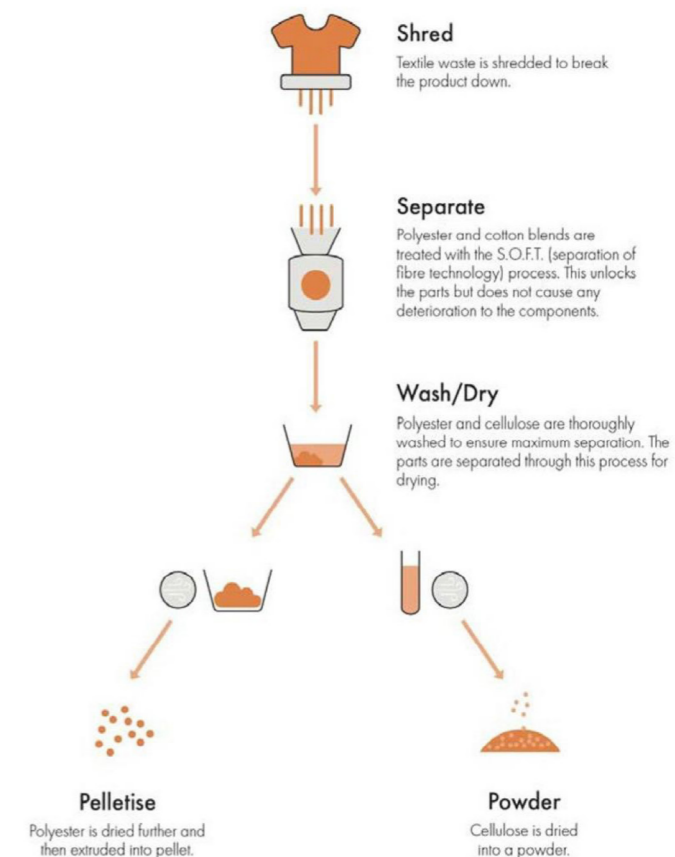
Quarterly assessment with Head of Merchandise & ESG Manager.

## CONTENT

Adopting the BlockTexx, Separation of Fiber technology process as a framework for Product development, we can pre-asses during the development phase of the garment, how we can design for end of use.

With Global textile consumption a focus for all retailers, Lowes will play its part addressing voluntarily. The Australian Federal Government has commenced transitioning the nation to a circular economy, with historic mandatory regulations issued this year to reduce the issue of waste in packaging with indicators that textiles will be in the near future.

## S.O.F.T. (separation of fibre technology) process



PELLETISE - POLYESTER IS DRIED FURTHER AND THE EXTRUDED INTO PELLETS.



POWDER - CELLULOSE IS DRIED INTO A POWDER.

# LOWES GATEWAY PROCESS

## MENSWEAR & SCHOOLWEAR PRODUCTION AND DEVELOPMENT TRAINING AND INTERNAL ACCOUNTABILITY

Our commitment to upholding global standards require that all areas liaising with external suppliers/ agents must adhere to company sanctioned policy. All staff at head office are required when onboarded into the company to review our core policies. Lowes has an extensive learning management system regulated by HR called the Lowes Academy.

### INTERNAL TRAINING

Lowes Academy is for all 1206 staff and is sectioned into core areas managed by our internal intranet called the Lowedown.

All staff here have individual user profiles that monitor the training modules and the timeframe for completion.

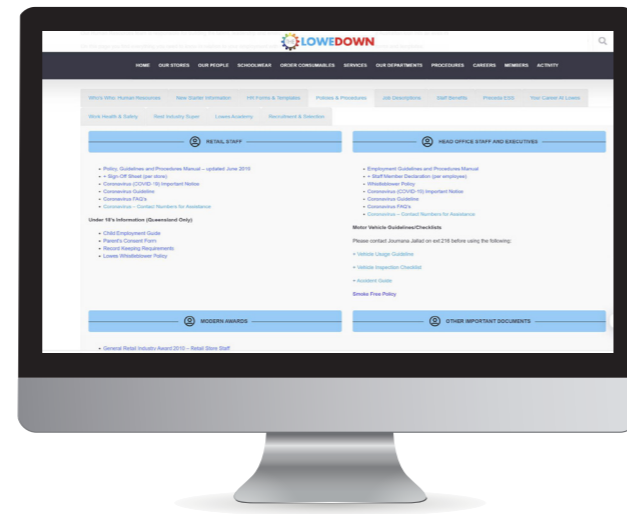
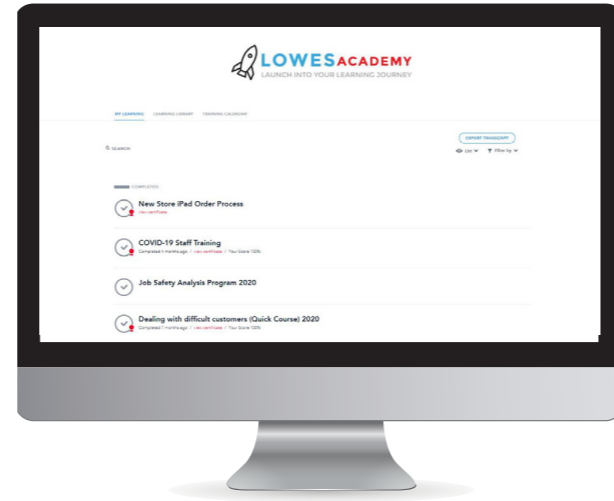
These modules include all work health and safety modules, compliance and ethics training, our company may take disciplinary action against any worker who violates our policy.

### WHISTLE-BLOWER

We have a whistle-blower hotline accessible on the Lowedown that is available to all staff and this has now been extended to agents and factories.

### GATE PROCESS

Lowes developed The "Gate Process" which is a project management technique to keep all buyers, product developers and planners accountable in the developing, sourcing and purchasing phases. The gateway is reinforced at the leadership level, it unpacks the process to make sustainability and waste management a key performance indicator for all personnel involved.



### The Gate way is divided over a few stages.

These stages are separated by 'gates'. Each stage is the decision point for whether or not to proceed to the next stage. This decision is made by a manager or steering committee. The quality of the idea, finances, timeframe and succession rate is all assessed at each of the gates. After each gate, one of the following decisions can be made:

- **Go – Concept is good enough to proceed to the next stage**
- **Kill – Concept is not good enough to develop further and is therefore shut down**
- **Hold – Concept is not good enough to continue with development at this time but has enough merit to not be shut down. It will be put on hold to possibly be resumed at a later date.**

The Gate Process consists of several stages, which are connected to each other by gates. Each stage is designed to collect specific information:

- **Stage 1: Scoping/Range Justification/ Feasibility**
- **Stage 2: Design**
- **Stage 3: Development & Wear Trial**
- **Stage 4: Final Sign Off/Launch**

### Gate 1: Scoping/ Range Justification/ Feasibility

- Concept – Describe idea and identify where it fits in core range/ our fashion demographic
- Design consideration - specify styles, colours, sizing, fit, features
- Proposed deletions – suggest any existing styles/SKUs for deletion (e.g., style it will replace or styles that are not selling)
- Rationale – specify/justify reason(s) for launching and how it will grow the business (sales, profits etc.)
- Competitor analysis – present any competitor styles that have similar products already in their range.
- Competitive advantages – list the point of differences between our product and competitor's product (e.g., features and benefits, price point etc.)
- Target financials – target price per unit,

proposed volume (per colour), proposed budget

- Agreed timing – to be discussed during Gate 1 (e.g. launched at the best time of year to ensure peak sales).

- Sign off

### Gate 2: Design

- Design – present to team: research, initial design sketches, fabric options, colour options and costings.

- Sign off

### Gate 3: Development & Wear Trial

- Create specifications
- Arrange 1st development samples of the design in selected fabrics (jump size set)
- Conduct fit and wear trials (on numerous body shapes and sizes)
- Assess fit and wear trial feedback
- Revise specifications and organise 2nd development samples (if required)

- Present to team

- Sign Off

### Gate 4: Final Sign Off/Launch

- Confirm styles, colours and order quantity
- Sign Off: price per unit, volume (per colour), total cost of order, GP%
- Issue final QC report to supplier
- Garment Set Up
- Raise Purchase order
- Lock in Ex/factory date



# APPAREL DEVELOPMENT PROCESS

## RECEIVE SAMPLE REQUEST

**Account Manager → Product Team**

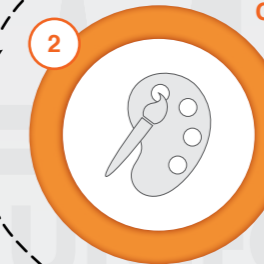
This is the brief. It includes everything from identifying the school, outlining their request and needs in detail, desired timeline, price point and size range. This can be accompanied by samples for reference to colour, fabrics and embroidery.



## CREATE ARTWORK

**Product Team → Graphics → Account Manager**

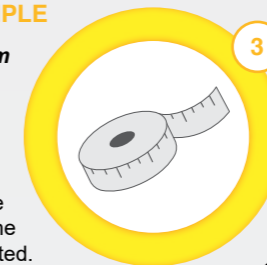
The concept is almost ready to come to life! This is the phase where sketches become interpreted. Storyboards are drawn up to show the design of the garment, trims, fabric, colours and logo details. This helps the school see the indent style or uniform range. Before the sampling stage begins, this is the time to make any design changes and get the schools tick of approval.



## DEVELOP TECH PACK & REQUEST SAMPLE

**Spec Technician → Product Team**

The tech pack is the blueprint for each piece of apparel. It has details ranging from the style's description, trims, fabrics, size range, placement of logos, packaging and manufacturing details. The tech pack is sent to the supplier and the first sample is requested.



## RECEIVE SAMPLE & OBTAIN APPROVAL

**Product Team → Account Manager**

Sample arrives and the QA/Spec Technician checks the sample against the tech pack, ensuring the product is made as initially requested. Sample is presented to the school and approval/sign off is acquired. Worst case scenario, the school rejects the sample. Repeat steps 3 & 4 until approval is obtained and the product is perfected.



## GARMENT SET UP

**Product → Spec Tech → Data Integrity Admin**

Garment request forms are completed. Final quality control comments are issued to the supplier and costings are confirmed. The style is set up in pronto and a 5-digit number is created.



## FORECASTING & ORDERING

**Planners → Stock Control Team**

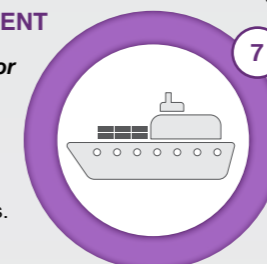
The style is quantified and units per size are determined. An official purchase order is raised and sent to the supplier. Bulk production is now underway.



## PRODUCTION & SHIPMENT

**Spec Technician → Production Co-ordinator**

Fabric is made. Pre-Production sample is sent for quality control and approval. Bulk production is completed and a shipment sample is sent for final sign off. The order is shipped to warehouse and delivered to stores.



# CIRCULARITY - TO DATE



## RECYCLE | UPCYCLE | DONATE

**Our waste Management approach is complicated comparative to regular fast fashion. Our garments are bespoke distinctive wear that cannot be resold or reused based on copyright and contractual obligations.**

Our continuous improvement committee join the Lowes Modern Slavery panel on request to pitch for new and improved methods to handle waste management and sustainability.

This paved way for an affiliate program monitored by our continuous improvement committee to have our textiles recycled and prevented from landfill.

## BLOCKTEXX

Lowes continuous improvement committee met with Adrian Jones Director/ Owner of BlockTexx, he concluded that our fabrications met all criteria for his facility.

85% of Schoolwear items contain polyester cotton, deeming it fit for resource, recycling and re-raw material handling.

### SEPARATION OF FIBER TECHNOLOGY

BlockTexx owns proprietary technology that separates polyester and cotton materials such as clothes, sheets and towels of any colour or condition back into their high value raw materials of PET and Cellulose for reuse as new products for all industries.

**The recovered PET is polymerised to create virgin-quality S.O.F.T. branded rPET plastic pellets and polyester fiber suitable for use in textiles, packaging, building products.**

The recovered cellulose is processed to create S.O.F.T. branded cellulose powder for use in many industries such as textile, pharmaceutical and food.

BlockTexx is leading a global movement toward a circular economy for our customers and production partners, by developing planet focused solutions that divert textile waste from landfill and into sustainable product

## DESIGNING FOR A SUSTAINABLE FUTURE

Lowes and BlockTexx are working in collaboration with our Head Product Development and Procurement Manager Debra Vo to design in mind with highly recyclable materials as part of the design and development process, with the first meeting to look at substituting nylon buttons for polyester buttons, this will aid block texx in the cycle economy.

Debra Vo is also in negotiations regarding our sublimated polos to use recycled ranges moving forward.



## WORN UP - UPCYCLING

ABN: 87 610 520 619

[HTTPS://WORNUP.COM/](https://wornup.com/)

Worn up grew out of Sustainable Schoolwear. Worn up which had been making school and corporate uniforms since 2016 decided to take back the uniforms they made so they didn't go to landfill. Worn up no longer produces uniforms but now exclusively collaborates with rag traders and big retailers to identify products that can be reconstituted into newer products, these products are categorized as "up-cycled" as they can be broken down and re purposed many times.

Worn Up and the Textile Rescue Program work with Schools, corporates, Councils and sports associations to keep as many uniforms out of landfill as possible and turn them into a raw material for new products.

Worn up and Lowes began collaborating July 2020 and was the first major retail school supplier to commit to a 30 carton per month minimum to reduce and donate fabric for the upcycle program.

Worn up as a collective have achieved the following to date.

**DIVERTED FROM LANDFILL: 50 TONNES  
M3 SAVED: 500 CUBIC METERS OF LAND SAVED**

**ROUGH CO2 KG/ DIVERTED: 3,750  
CO2/KG EQUIVALENT**



## UPPAREL - RECYCLE

ABN :626 450 815

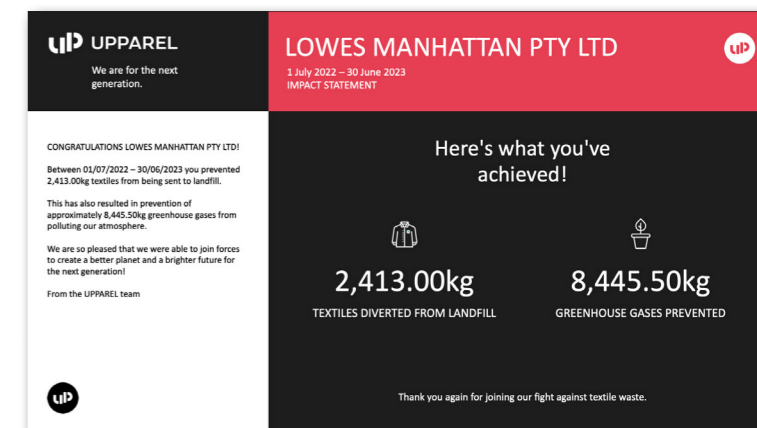
[HTTPS://UPPAREL.COM.AU/](https://upparel.com.au/)

Introducing the National Retail Association Sustainability Champion of the Year for 2020.

"As leaders within the circular economy, we believe that sustainability leads to success for everyone. We exist as change-makers, not only for our community but also for the next generation. As we continue to reduce waste in landfill and increase the life cycle of all textiles, we encourage others to join us through continued education and convenience."

Lowes has been in collaboration with Upparel - formerly known as Manrags for over two years committing to continuous bilateral waste management, making sure our school uniforms and basic apparel is not wasted and purposely managed through a sustainable mindful program.

**LOWES TOTAL TEXTILE DIVERTED FROM LANDFILL: 4.3 TONE  
LOWES TOTAL GAS PREVENTION: 17.4 TONE**



# COMMUNITY - DONATIONS



## RSPCA NSW - DONATION

ABN: 87 000 001 641

[HTTPS://WWW.RSPCA.ORG.AU](https://www.rspca.org.au)

Lowe's heartfelt contribution to the RSPCA by donating dog clothing reflects a commendable commitment to animal welfare. Their generous gesture not only provides warmth and comfort to our furry friends but also symbolizes a broader sense of social responsibility.

Through this act of kindness, Lowe's not only supports the RSPCA's mission but also sets an inspiring example for others to contribute positively to the well-being of animals in need.



## DONATIONS - VANNI HOPE

ABN: 196 146 75 231

[HTTPS://VANNIHOPE.ORG.AU/VANNI-HOPE-NON-PROFIT-ORGANIZATION/](https://vannihope.org.au/vanni-hope-non-profit-organization/)

Lowes recently made a meaningful contribution to Vanni Hope, a non-profit organization dedicated to supporting communities in need. The company generously donated uniforms, aiding Vanni Hope's mission to provide essential resources and support to those facing hardships. This collaboration reflects Lowes' commitment to making a positive impact and supporting organizations that strive to create a better world.



## ST VINCENT DE PAUL - DONATION

ABN: 46 472 591 335.

[HTTPS://WWW.VINNIES.ORG.AU/](https://www.vinnies.org.au/)

In August 2021, Lowes and Vinnies collaborated to get the Homeless men of Australia into clean shoes. Lowes Donated over a Million dollars worth of stock, in the form of men's shoes, to be distributed for free to the poor. Men are the least considered and most neglected group when donation distributions are allocated.



Martin Pottage State Logistics Manager Vinnies

<https://www.youtube.com/watch?v=qKNcTsCydbQ>



Lowes donated over 24,000 pairs of shoes to Vinnies's equating to more than a million dollars in sales.

In the last ten years, this has been the biggest shoe donation that I can remember. So well done to Lowes. These shoes and the funds raised have been able to help our centers such as Matthew Talbot Hostel in Sydney, Pete's Place in Coffs Harbor, and Edal Quinn in Wagga.



Spread the word by word of mouth or social media. If you are experiencing hardship and need assistance or know someone who is, please call Vinnies on 131812 or visit vinnies.org.au



Lowes donation of tens of thousands of pairs of shoes has helped immensely and is having a lasting impact on the lives, not just of men experiencing homelessness, but also people experiencing domestic violence and other forms of disadvantage.

# ANNEXURE | RFID Standard

<https://www.lowes.com.au/rfidstandards>

## What You Should Know About Lowes New RFID Policies

We're excited to announce Lowes RFID initiative is commencing in 2024. How do you get ready for it? Lowes is requiring their vendors to include an adhesive RFID label on their items. We've prepared some essential information to assist you in your preparation.

### Why is Lowes using RFID technology?

Radio-Frequency Identification, or RFID, is a technology that uses low-power radio waves to transmit information from an embedded microchip to a nearby RFID reader. One of the many well-established use cases for RFID technology is in retail ticketing, where product tags and labels are embedded with RFID microchips and encoded with product information. This allows for product information to be retrieved wirelessly, and without the need to have direct line-of-sight to a barcode, QR code, or another similar label.

RFID product tags may also be read more quickly, and when used appropriately, are more accurate than traditional inventory management systems.

In using RFID technology Lowes now requires use of RFID-encoded product tags. RFID-enabled ticketing is a critical advancement towards providing our customers with the best possible experience when shopping our brands. RFID-encoded product tags support better inventory visibility and more accurate, real-time views of our inventory so that we can anticipate and proactively address our customers' expectations.

### Who will benefit from UHF RFID?

Ultimately both you as a supplier and Lowes will be the beneficiaries of greater accuracy of stock and replenishment data which we envisage will lead to a higher frequency of items ordered from suppliers. Lowes wants all participating national, proprietary, supplier, and private brands to adhere to their RFID mandate with a view to enhanced customer experience within our stores, higher sales, and a greater ability to control our inventory.

### Specifications for RFID

Lowes requires its suppliers to use a Gen 2 UHF RFID tag with a frequency of 902-928 megahertz to tag their products.

RFID tags must be compliant with GS1 EPC Gen2v2 (ISO/IEC 18000-63) standard and SGTIN-96 encoding schema.

Checkpoint has been appointed as Lowes RFID label provider partner and will support with label supply, encoding, and printing via their proprietary Checknet platform. User guides and training in all geographies where Lowes and our vendors have production facilities will be provided.

### What is the Best Way to Encode the Tags?

A standardized label language was created by GS1, which means that an RFID label may be read anywhere, by any company. This allows our Lowes stores to receive your products in a more seamless manner and get them out on the floor sooner.

Your product's UPC barcode is combined with a unique serial number to create an EPC. This is a 12-digit barcode that identifies your company, product, and kind of product. Checkpoint will provide support and FAQ's for all label encoding queries.

### Important Deadlines

Lowes implementation schedule is rapidly approaching. These are the important dates to keep in mind.

**September 25th 2023** - Checkpoint training for Checknet users will be available either in person or via video link. Your Checkpoint contact will connect with you directly to set a training date and time.

**October 1st 2023** - Checkpoint Checknet RFID label ordering portal will be "live".

**March 1st 2024** - All production for Lowes merchandise March 1st onwards must comply with the RFID labeling specifications. Lowes will commence in-store testing after that date, followed by roll-out and implementation.

### Steps to Follow

Please contact Geoff Paine at Lowes via email if you have any concerns or would want to discuss your RFID requirements. We're here to assist you in achieving our combined goals.

GeoffPaine@lowes.com.au

For all enquiries related to Checkpoint RFID labeling for Lowes please contact Martelize Smit.

martelize.smit@checkpoint.com

# ANNEXURE | Supplier Code of Conduct Policy

<https://lowes.com.au/codeconduct>



## CODE OF CONDUCT

Last updated: 27 October 2023

### 1. Introduction

- 1.1 This is the Code of Conduct of Lowes – Manhattan Pty Ltd.
- 1.2 It applies to our own employees; and to all of our contractors, suppliers and supply chain participants, including (but not limited to) their employees, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners (**personnel**).
- 1.3 At Lowes, our policy is to promote high standards of integrity by conducting our affairs honestly, ethically and responsibly.
- 1.4 All personnel must act with integrity and observe the highest ethical standards of business conduct in their dealings with our customers, shareholders, suppliers, partners, service providers, competitors, employees and anyone else with whom they have contact in the course of performing their job. While this Code of Conduct does not, and cannot, deal with every situation that may arise, the principles outlined in the Code of Conduct provide a baseline for honest and ethical decision-making.
- 1.5 The purpose of this Code of Conduct is to:
  - (a) promote high standards of personal integrity and honest, ethical and responsible conduct, including the ethical handling of actual or apparent conflicts of interest;
  - (b) promote behaviour in accordance with the values and best interests of Lowes;
  - (c) ensure the protection of Lowes assets, including confidential information;
  - (d) promote fair dealing practices;
  - (e) deter wrongdoing;
  - (f) ensure there is transparency in our approach to tackling modern slavery in our own business and throughout our supply chains; and
  - (g) ensure accountability for adherence to this Code of Conduct.

- 1.6 We have a zero-tolerance approach to any form illegal conduct, including modern slavery. We are committed to:
  - (a) acting ethically and with integrity in all our business dealings and relationships;
  - (b) complying with applicable laws and regulations including the *Modern Slavery Act 2018* (Cth); and
  - (c) implementing and enforcing effective systems and controls to ensure compliance with this Code of Conduct and all applicable Australian laws.
- 1.7 We expect the same high standards and commitment from all of our contractors, suppliers and other business partners within our supply chains. As part of our contracting processes, our policy is now to include specific prohibitions against modern slavery and include due diligence processes to ensure modern slavery risk is identified, assessed, addressed and remediated. We expect that our suppliers will hold their own suppliers to the same high standards.
2. **Conflicts of interest**
  - 2.1 A conflict of interest occurs when an individual's private interest interferes, or appears to interfere, with the interests of Lowes. A conflict of interest can arise when you:
    - (a) take actions or have interests that may make it difficult for you to perform your work for us objectively and effectively;
    - (b) receive improper personal benefits as a result of your position; or
    - (c) have a material interest in an agreement or transaction involving Lowes.
  - 2.2 Conflicts of interest must be avoided.
  - 2.3 Whether or not a conflict of interest exists or will exist can be unclear. Conflicts of interest must be avoided unless specifically authorised in writing by Lowes' Chief Executive Officer.
  - 2.4 If you have questions about a potential conflict of interest or become aware of an actual or potential conflict, you must discuss the matter with, and seek a determination and prior written authorisation or approval from, Lowes' Chief Executive Officer. You may not authorise or approve conflict of interest matters or make determinations as to whether a problematic conflict of interest exists – all such matters are to be determined by Lowes' Chief Executive Officer.
3. **Proper use of Lowes' assets**
  - 3.1 You are required to protect Lowes' assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the environment and Lowes' profitability and reputation, and are prohibited.

2

# Supplier Code of Conduct Policy

- 3.2 All Lowes assets will be used only for legitimate business purposes. Any suspected incident of fraud or theft must be reported for investigation immediately and in accordance paragraph 10.
- 3.3 The obligation to protect Lowes assets includes Lowes' proprietary and confidential information. Proprietary information includes intellectual property such as trade secrets and confidential information, patents, trade marks, designs and copyright, as well as business and marketing plans, design and manufacturing ideas, databases, records and any non-public financial data or reports. Unauthorised use or distribution of this information is prohibited. The obligation to protect Lowes assets applies any assets or information (including confidential information) belonging to Lowes or Lowes' customers, clients, business partners and shareholders.
- 3.4 All transactions undertaken on behalf of Lowes using its assets, including proprietary or confidential information must be authorised in accordance with Lowes policies and must be documented accurately. Personnel responsible for record-keeping and accounting must ensure that Lowes' books and records are accurate, timely and fair in their description of the assets and transactions of Lowes.
4. **Misuse of corporate opportunities**
  - 4.1 All suppliers are prohibited from using opportunities that are discovered through the use of our assets, property, information or position for their personal benefit or for the benefit of another person.
5. **Privacy and confidentiality**
  - 5.1 All suppliers will maintain the confidentiality of information entrusted to them by us and by our customers, agents or partners, except when disclosure is expressly authorised or legally required. Confidential information includes all non-public information (regardless of its source) that might be of use to us or harmful to us or our customers, agents or partners if disclosed. The obligation to maintain the confidentiality of information remains even after a supplier ceases to be our supplier.
  - 5.2 Suppliers will collect, use hold and disclose personal information in accordance with the law and our Privacy Policy available at [www.lowes.com.au](http://www.lowes.com.au).
6. **Workplace Environment**
  - 6.1 All of our contractors, suppliers and supply chain participants are required to provide a safe, healthy and sanitary working environment and comply with all applicable laws relating to workplace health and safety and must ensure that their working environment is free of any form of harassment, bullying, and discrimination. We do not tolerate any form of discrimination, physical, verbal or sexual harassment, violence, abuse, offensive language or behaviour, or assault in the workplace and we expect our contractors, suppliers and supply chain participants to maintain respectful relations when engaging with us and any of our personnel.

3

- 6.2 All personnel must deal fairly with Lowes' shareholders, customers, suppliers, competitors, employees and anyone else with whom they have contact in the course of performing their work duties. No personnel may take unfair advantage of anyone through bribery or other corrupt practices, manipulation, concealment, abuse or by breaching privacy or confidentiality requirements, deception, misrepresentation of facts or any other illegal dealing practice.
7. **Minimum modern slavery standards**
  - 7.1 Slavery is a crime and a violation of fundamental human rights. It takes various forms, such as slavery, servitude, forced and compulsory labour, forced marriage, debt bondage and human trafficking, whether in respect of adults or children, all of which have in common the deprivation of a person's liberty by another in order to exploit them for personal or commercial gain (**modern slavery**).
  - 7.2 The minimum modern slavery standards expected within our own business, and of our contractors, suppliers and supply chain participants include:
    - (a) Compliance with relevant modern slavery laws, including the *Modern Slavery Act 2018* (Cth) and Divisions 270 and 271 of the *Criminal Code Act 1995* (Cth).
    - (b) Compliance with other relevant laws (for example, laws relating to minimum working age, employment conditions and wages).
    - (c) Ensuring workers have the right to freely choose employment and enjoy freedom of movement and association.
    - (d) Providing safe and clean working conditions.
    - (e) Providing a work environment free from discrimination, harassment and abuse.
    - (f) Implementing and participating in training, consultation and engagement to understand, identify and address modern slavery risks.
    - (g) Committing to provide remediation.
  - 7.3 To support this, we use an external platform known as Sedex (Supplier Ethical Data Exchange).
  - 7.4 As a member of Sedex, our Tier 1 suppliers are required to share information about their factories' ethical practices with us. All tier 1/CMT factories will need to be registered as a part of this mutual recognition process and share external ethical sourcing audits, non-conformances and corrective action plans.
8. **Responsibility for modern slavery**
  - 8.1 The board of directors of Lowes - Manhattan Pty Ltd is responsible for approving our annual modern slavery statement and ensuring that it complies with the *Modern Slavery Act 2018* (Cth), which we are required by law to comply with.

4

# Supplier Code of Conduct Policy

- 8.2 Our ESG Manager has primary and day-to-day responsibility for implementing our modern slavery statement, monitoring its use and effectiveness and dealing with any queries about it. The ESG manager's responsibilities extend to:
- (a) monitoring and auditing internal controls and procedures, and consulting with relevant stakeholders to identify risks of modern slavery practices in our operations, including in our subsidiary organisations;
  - (b) monitoring, auditing and consulting with our supply chain participants to identify risks of modern slavery practices in our supply chains, ensuring suppliers complete relevant modern slavery questionnaires, and conduct either a BCI or SMETA audit, in line with the Sedex framework;
  - (c) developing measures to assess and address any risks of modern slavery, including through due diligence and contractual obligations;
  - (d) monitoring the effectiveness of those measures;
  - (e) developing or approving appropriate training materials and programs for our employees and suppliers to comply with this Code of Conduct including Sedex training;
  - (f) developing remediation programs and grievance mechanisms; and
  - (g) preparing our annual modern slavery statement in accordance with the requirements of the *Modern Slavery Act 2018* (Ch).
- 8.3 Management at all levels are responsible for ensuring those reporting to them understand and comply with this Code of Conduct and are given adequate and regular training.
- 8.4 All personnel must ensure that they understand this Code of Conduct, participate in training, follow this Code of Conduct into their day-to-day activities and report to us any non-compliance with the Code of Conduct and any risks of modern slavery they identify in our or their business or supply chains.
- 8.5 All contractors, suppliers and supply chain participants are responsible for ensuring their personnel and suppliers involved in the supply of goods or services to us understand and comply with this Code of Conduct and are given adequate and regular training.
- 8.6 You are invited to comment on this Code of Conduct and suggest ways in which it might be improved. Comments, suggestions and queries are encouraged and should be addressed to the ESG manager.
- 9. Compliance with this Code of Conduct**
- 9.1 You must ensure that you read, understand and comply with this Code of Conduct.
- 9.2 The prevention, detection and reporting of any unethical or illegal behaviour in any part of our business or supply chains is the responsibility of all those working for us

5

(for example, our employees and contractors), on our behalf (for example, our suppliers) or under our control. You are required to avoid any activity that might lead to a potential or actual breach of this Code of Conduct or relevant law.

- 9.3 You must notify the ESG manager as soon as possible if you believe or suspect that a breach of this Code of Conduct has occurred, or may occur in the future.
- 9.4 You are encouraged to raise concerns with the ESG manager about any issue or suspicion of modern slavery in any parts of our business or supply chains of any supplier tier at the earliest possible stage.
- 9.5 If you are unsure about whether a particular act, the treatment of workers more generally or their working conditions within our business or any tier of our supply chains constitutes any of the various forms of modern slavery, raise it with the ESG manager.
- 9.6** We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this Code of Conduct, even if they turn out to be mistaken. We are committed to ensuring no one suffers any detrimental treatment as a result of reporting in good faith their suspicion that any unethical or illegal behaviour may be taking place in any part of our own business or in any of our supply chains. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the ESG manager immediately.
- 10. Enforcement**
- 10.1 We will ensure prompt and consistent action against violations of this Code of Conduct.
- 10.2 If, after investigating a report of an alleged prohibited action by any personnel, the Chief Executive Officer determines that a violation of this Code of Conduct has occurred, the Chief Executive Officer will report such determination to the board of directors.
- 10.3 If, after investigating a report of an alleged prohibited action by any other person, the board of directors determines that a violation of this Code of Conduct has occurred, the board of directors will report such determination to Lowes' lawyers.
- 10.4 On receipt of a determination that there has been a violation of this Code of Conduct, the board of directors will take such preventative or disciplinary action as they deem appropriate, which may include, but not limited to, termination of contract with the supplier whose personnel have breach this Code of Conduct and, in the event of criminal conduct or other serious violations of the law, notification to appropriate governmental authorities or police.

6

# Supplier Code of Conduct Policy

## **11. Communication and awareness of this Code of Conduct**

- 11.1 We will provide training to our employees in respect of this Code of Conduct. This will include training on how to identify modern slavery practices and the particular parts of our business and supply chains which are subject to a greater risk of modern slavery practices. This training will also form part of the induction process for all employees who work for us.
- 11.2 Our zero-tolerance approach to unethical or illegal behaviour, or modern slavery in our business and supply chains must be communicated to all contractors and supply chain participants at the outset of our business relationships with them and reinforced as appropriate thereafter.

## **12. Breaches of this Code of Conduct**

- 12.1 Any personnel who breach this Code of Conduct may face disciplinary action, which could result in the contract with the appropriate supplier being terminated.

## **13. Review of this Code of Conduct**

- 13.1 This Code of Conduct will be reviewed at least once per year.
- 13.2 This Code of Conduct may be updated by us from time to time. Any updates to this Code of Conduct must be complied with.

7





## SUPPLIER QUESTIONNAIRE: MODERN SLAVERY

### 1. Purpose of the questionnaire

- 1.1 The purpose of this questionnaire is to help Lowes – Manhattan Pty Ltd with our due diligence procedures to assess the risk of modern slavery in our supply chain, in compliance with our obligations under the *Modern Slavery Act 2018* (Cth), our organisational values and ethics and our zero-tolerance approach to modern slavery.
- 1.2 When supplying copies of documents and other requested information, please comply with the following guidelines:
  - (a) provide the appropriate documents or information, or an appropriate negative statement, as soon as is practicable;
  - (b) where you are uncertain of the scope of any question, or the relevance of any information or document, please provide too much rather than too little information;
  - (c) where the same information and documents are to be supplied in response to two or more different questions, you need not repeat your response if all appropriate cross-references are made; and
  - (d) please contact us to update your responses as more information becomes available or if subsequent events make any earlier responses inaccurate.
- 1.3 We confirm that we will keep confidential all documents and information provided by you in response to this questionnaire, save to the extent that any disclosure is compelled by law.
- 1.4 To assist in our due diligence review, we may request to hold interviews with relevant employees, workers, sub-contractors and agents directly.
- 1.5 This is an initial request for information and we may ask for further information in due course. If there are any issues you would like to discuss with us or any questions you have, please contact Lowes' ESG Manager.
- 1.6 Your responses on behalf of the undersigned supplier to this questionnaire will help us to:
  - (a) confirm your compliance with our modern slavery policy and code of conduct;
  - (b) confirm your compliance with the *Modern Slavery Act 2018* (Cth);
  - (c) identify, assess and address the risk of modern slavery in our supply chains; and
  - (d) foster a collaborative relationship to help mitigate the risk of modern slavery and in appropriate circumstances remediate harm caused.

### 2. Instructions for completing the questionnaire

- 2.1 Please provide your responses to the questionnaire, including appropriate supporting documents by the date requested by Lowes.

- 2.2 This is an initial request for information and we may ask for further information in due course.
- 2.3 Include appropriate cross-references where the same information and documents are to be supplied in response to two or more different questions. You do not need to repeat your response.
- 2.4 Answer as openly as possible.
- 2.5 Where uncertain as to the scope of a question or the relevance of any information or document, provide more rather than less information, or contact us for clarification.
- 2.6 Notify us and update your responses as more information becomes available or if subsequent events make any earlier responses inaccurate.

### Please provide the following information and documents:

#### 3. Modern slavery laws

- 3.1 Are you a reporting entity for the purposes of the *Modern Slavery Act 2018* (Cth)?
- 3.2 If so, please provide a copy of your modern slavery statement(s) submitted in the last two years.
- 3.3 Has modern slavery occurred, or are risks of modern slavery present, in your business operations? If so, please provide details, including what steps you have (or are) taking to address the harm or risk.

#### 4. Sedex Membership

- 4.1 Are you a member of the Supplier Ethical Data Exchange platform (Sedex)? If yes, please provide us with evidence of your membership.
- 4.2 If not, please confirm the date by which you will become a member.

#### 5. Structure and operations

- 5.1 Provide details of the following in relation to your business:
  - (a) full company name and where applicable, ABN;
  - (b) any business name(s) or trading name(s);
  - (c) registered office address;
  - (d) contact person;
  - (e) email of contact person;
  - (f) any related or group entities;
  - (g) sector or industry in which the business operates;
  - (h) key business operations; and
  - (i) main countries of operations.
- 5.2 What sector is your primary business in? Do you have any ancillary business in additional sectors?
- 5.3 Do you supply goods and/or services directly or do you work with third party suppliers?
- 5.4 Do you have records of the other businesses and supply chains your company is connected to in relation to delivery of goods and/or services? If so, please provide as detailed a record as possible.

## 6. Workforce and worksites

- 6.1 Give an overview of workforce composition. For example:
  - (a) how many employees, subcontractors, labour hire or temporary workers are engaged by the business; and
  - (b) are there any vulnerable workers due to gender, language difficulties or poverty?
- 6.2 Provide details of any subcontractors involved in the supply of goods and services to us.
- 6.3 If you operate any worksites:
  - (a) where are these worksites located;
  - (b) what systems do you have onsite to tackle modern slavery;
  - (c) is there any union or other worker representation onsite; and
  - (d) are workers able to access grievance mechanisms or anonymously raise issues with respect to work conditions?

## 7. Policies

- 7.1 Do you agree to comply with our modern slavery policy?
- 7.2 If no, please provide details as to why and the extent of non-compliance.
- 7.3 If yes, please provide details as to how you will comply.
- 7.4 Does your organisation have any written policies and procedures relating to:
  - (a) modern slavery;
  - (b) responsible sourcing;
  - (c) codes of conduct including supplier and factory codes of conduct;
  - (d) grievance processes; or
  - (e) whistleblowing?
 If so, please provide copies or links to where these documents can be accessed.

- 7.5 Do any of your policies include reference to labour rights? If so, does it include reference to accepted international standards, such as the ILO Declaration on Fundamental Principles and Rights at Work?
- 7.6 Do any of your policies include grievance mechanisms and remediation processes? Do those processes cover your direct employees only or do they include those in your wider supply chain?
- 7.7 Is there any other document or values statement by the organisation that you wish to bring to our attention? If so, please provide copies or links to where these documents can be accessed.
- 7.8 How frequently are your modern slavery policies and procedures updated (if any)?
- 7.9 Is your organisation a signatory to, or a member of, any ethical trading or ethical working conditions initiatives, or modern slavery initiatives or charters? If so, please provide details.

## 8. Policies in practice

- 8.1 Has your company established due diligence processes to identify and understand any adverse impact of its operations (and those of its supply chain) on human rights, including labour rights?
- 8.2 Do you have any processes for prioritising and addressing the risks you identify?

- 8.3 Do you have monitoring and evaluation processes in place to monitor any modern slavery risks identified?
- 8.4 Do you have any programmes to ensure that forced labour does not exist in your operations? Do you have any such programmes for your supply chain?
- 8.5 Do you work with any third parties to identify the risks of slavery and human trafficking in your operations and/or supply chains?
- 8.6 Do you have any examples where your whistleblowing or other complaints processes or grievance mechanisms have been used, either generally or specifically to raise concerns about modern slavery?

## 9. Operations

- 9.1 Can you confirm your operations are in compliance with all national laws and regulations as well as other applicable standards (such as collective bargaining agreements or other Codes of Conduct) on modern slavery and labour laws?
- 9.2 Have you ever identified any incidents of modern slavery or human trafficking in your operations? If so, what steps did you take to address it?
- 9.3 Do you provide any modern slavery and human trafficking awareness training to your staff? If so, how, when and to whom is training provided?
- 9.4 Can you provide a breakdown of the workers at your site: gender, nationality, language spoken, number of permanent or temporary contracts?
- 9.5 Are any workers at your site on agency contracts or employed by other third party providers? If so, do you have visibility of their employment standards?
- 9.6 Is there trade union recognition on any of your sites? If so, please provide details including of any representatives on-site.
- 9.7 If not, is there any other form of worker representation on any of your sites?
- 9.8 Are workers able to access grievance mechanisms or generally make complaints about conditions? Are you able to share any examples (without sharing personal information) of this being successfully used?
- 9.9 What, if any, other steps do you take to ensure that workers know their employment rights?

## 10. Your supply chain

- 10.1 Do you have a Code of Conduct? Does it cover indirect suppliers, so those below your "first tier" or direct suppliers?
- 10.2 Do you place any contractual obligations on your suppliers to meet particular standards, such as compliance with the UN Guiding Principles on Business and Human Rights?
- 10.3 Who are your direct and indirect suppliers and subcontractors for the supply of goods and services by you to us, how many do you have, and in which countries and sectors do they primarily operate? You should include suppliers of raw materials or other component products here.
- 10.4 If your suppliers and contractors are overseas, have you done any risk-mapping of those countries and can you disclose any identified risks?
- 10.5 Do you have any restrictions on your own suppliers subcontracting or otherwise outsourcing the goods or services they provide to you?

- 10.6 Are you aware of any subcontracting or further tiers of suppliers from those direct suppliers? Which of those relate to goods or services you provide to us? You should include both formal sub-contracting and other temporary or seasonal work or outsourcing here.
- 10.7 Which relationships are critical for the supply of goods and services by you to us?
- 10.8 Who is responsible for managing these relationships?
- 10.9 How frequently do you review these relationships?
- 10.10 Which suppliers, if any, do you consider high risk for modern slavery?
- 10.11 What due diligence is conducted with respect to your direct and indirect suppliers and subcontractors to identify any risks of modern slavery?
- 10.12 How much visibility do you have over your direct and indirect suppliers and subcontractors?
- 10.13 Do you conduct modern slavery audits, site inspections or consult with relevant stakeholders with respect to your direct and indirect suppliers and subcontractors?
- 10.14 Has modern slavery occurred, or are risks of modern slavery present, in your supply chains? If so, please provide details, including what steps you have (or are) taking to address the harm or risk.
- 10.15 Please provide details of any steps you take to mitigate the risk of modern slavery affecting your supply chains, including any labour-related due diligence you conduct on your suppliers.
- 10.16 What contractual obligations do you place on your suppliers with respect to modern slavery?
- 11. Goods and services**
- 11.1 Where are raw materials or components for products sourced from?
- 11.2 Are you aware of any raised risk of modern slavery relating to the supply of raw material or products to us? If so, please provide details.
- 11.3 Is any part of the provision of services outsourced? If so, please provide details (including the location of outsourced services).
- 11.4 Are any services provided using migrant, contract, temporary or seasonal workers? If so, please provide details.
- 11.5 Are you aware of any:
- (a) recruitment practices (such as use of contract or seasonal workers);
  - (b) business practices (such as downward pressure on pricing or tight deadlines); or
  - (c) other factors (such as location or industry),
- relevant to the supply of goods and services that contribute to a risk of modern slavery? If so, please provide details.
- 12. Compliance**
- 12.1 Who has oversight of your modern slavery and human trafficking policies and your due diligence processes? What level of the company do they report to?
- 12.2 How is compliance with your modern slavery policies and procedures monitored?

- 12.3 Is senior management involved in enforcing your modern slavery policies? What actions follow from a breach of the policy?
- 12.4 Have there been any reports of, or concerns raised regarding, modern slavery in your business or supply chains? If so, please provide details.
- 12.5 Is there a grievance mechanism or whistleblowing process to encourage reporting of modern slavery concerns?
- 12.6 Has your business or any of your employees, subcontractors, agents or suppliers involved in the supply of goods and services to us, been investigated or charged in relation to breaches of legislation relating to modern slavery or human rights generally (in Australia or internationally)? If so, please provide details.
- 12.7 How do you respond to the risk, or occurrence, of modern slavery in your business operations or supply chains (for example, consequences for non-compliance or remediation programs)?
- 13. Training**
- 13.1 Has your business (or an external provider engaged by your business) provided any modern slavery training to your employees, subcontractors or suppliers? If so, what is the content of the training, and how, when and to who is training provided?
- 13.2 Is tailored or further training given to higher risk groups, such as your procurement teams?
- 13.3 How frequently is training provided?
- 14. Lowes Terms of Trade and Code of Conduct**
- Do you agree to the Lowes Terms of Trade at <https://lowes.com.au/tradingterms> and the Lowes Code of Conduct at <https://lowes.com.au/codeconduct>?
- 15. Further information**
- Is there any further information you wish to provide that is relevant to modern slavery? If so, please provide details and attach a copy of any relevant documents.
- 16. Supplier details**
- .....  
[NAME OF SUPPLIER]
- .....  
[NAME AND POSITION OF PERSON COMPLETING THIS QUESTIONNAIRE]
- .....  
[CONTACT EMAIL AND PHONE NUMBER]
- .....  
[DATE QUESTIONNAIRE COMPLETED]

<https://lowes.com.au/tradingterms>



## TERMS OF TRADE

### 1. About these Terms of Trade

1.1 These Terms of Trade apply to every contract that you enter into with us for the supply of products to us, and take precedence over any conflicting terms or conditions mentioned elsewhere, whether implied by law, trade, in your correspondence or otherwise.

### 2. Entering into contracts with Lowes

2.1 Before a contract can be entered into, you need to first send us a quotation. Each quotation is an offer from you to supply the products listed in the quotation to Lowes.

2.2 A contract will only be considered formed when:

- Lowes sends a purchase order to you referencing the quotation;
- Both parties agree on the specifications for the products; and
- Lowes provides you with a tech pack for the products, unless we inform you that a tech pack isn't necessary.

2.3 Once a contract is formed, you agree to sell to us, and we agree to purchase from you, the products as per the contract, free of encumbrances.

2.4 After a contract is entered into, the contract cannot be varied unless the variation is in writing and signed by you and us.

2.5 To the extent of any inconsistency between these Terms of Trade, a quotation, purchase order, the specifications or tech pack, the document listed first in this sentence will prevail.

### 3. Lowes policies

When performing your obligations under contracts, you must comply with all applicable Modern Slavery Laws, the [Lowes Code of Conduct](#), the [Lowes RFID Technology Policy](#) and all other Lowes policies that we notify you of, in each case as amended by us from time to time.

### 4. Quality requirements

4.1 You guarantee that, in respect of each contract, upon delivery and at all other relevant times:

- The products will meet the specified quality and description in the contract;
- They will match all approved samples, designs, and descriptions provided to Lowes;
- They will adhere to the specifications (subject to any allowances described in the specifications);
- They will meet all applicable Australian and New Zealand standards;
- They will be free from any legal claims or encumbrances;
- They will be of good quality, suitable for their intended use, and without defects in materials or workmanship;

- They will comply with all applicable consumer protection laws;
- They will meet all relevant statutory and regulatory requirements; and
- They will be of such quality and in a form that will allow Lowes to supply the products (without modification) to consumers in full compliance with the Australian Consumer Law.

4.2 If any product does not comply with the above guarantee (in whole or part), Lowes may, in addition to pursuing any other rights or remedies:

- Return the non-compliant product to you at your sole cost and risk; or
- Require you to provide us with a credit for the non-compliant product.

### 5. Quantity requirements

5.1 You must deliver the correct quantity of products as stated in the purchase order, undersupplied or oversupplied by up to 5% (except for contracts for the supply of quantities of more than 200 items of any school wear products: the undersupply/oversupply limit is 10%). If you otherwise deliver too much or too little, in addition to exercising any other rights available to it, Lowes can reject the incomplete deliveries and send back any excess items at your sole cost and risk.

5.2 We may give you estimates of how many products we think we'll need in the future. These estimates aren't a promise to buy that exact amount, but if we provide a written estimate of how many products we might need and agrees on a price with you for those products:

- You need to make sure that you have enough stock to fulfill orders for that estimated quantity for the 18 month period commencing on the date of the first order; and
- If we don't actually order at least 80% of that stock set out in the written estimate ("Minimum Order Threshold"), you can require us to place more orders until they together reach the Minimum Order Threshold.

### 6. Your inspection, warehousing and delivery obligations

6.1 You must store products in your warehouse for the period specified by us but in no event for more than 18 months, and we may draw down on such stock, by requiring you to deliver it to the delivery location specified in the relevant contract, unless otherwise agreed.

6.2 Before delivering, or making any products available, to us under any contract:

- You need to carefully check them to make sure they meet all of the requirements of the contract and do not have any defects;
- You must pack and secure the products so that they arrive in good condition at the destination and meet our packing requirements (including in relation to weight distribution).
- You must provide us with a sample of each product for our approval and any additional samples we require, before delivering the order and only send the order when we have approved all relevant samples (we won't unreasonably withhold approval of any samples);
- You must provide us with a packing list;
- You must tell us in writing if you can't deliver any products as per the contract;

6.3 You and we agree that:

- Where a purchase order specifies 'FIS', you must deliver the products in the purchase order within 10 days of the agreed delivery date;



# Trading Terms

- Where a purchase order specifies "FOB", you must ensure the products in the purchase order reach the shipping company by the agreed ex-factory date; and
  - In all other circumstances, you must deliver the products in a purchase order by any agreed delivery date and ensure they reach the shipping company by any agreed ex-factory date.
- 6.4 If you fail to deliver products to us, or if you fail to ensure they reach the shipping company, by any applicable date referred to in clause 6.3, without limiting any of our other rights and remedies, we may:
- In respect of the 28 day period after the applicable date referred to in clause 6.3, impose a late fee on you for late delivery equivalent to 5% of the price payable by us for the products under the contract, for each 7-day period that expires after the agreed delivery date or agreed ex-factory date (as applicable) before the products are delivered (where a delivery date was agreed) or reach the shipping company (where an ex-factory date was agreed). You agree:
    - That the late fee is a reasonable pre-estimate of the loss, or an amount less than the loss, that we will suffer as a result of late delivery in respect of each such 7-day period; and
    - To pay the late fee to us within 30 days from the date of any invoice for the late fee that we issue to you; or
  - Terminate the contract for your breach of the contract, without complying with clause 10.1.
- 6.5 If we terminate a contract under clause 6.4:
- You must on demand by us compensate us for all and any loss and damage that we suffer as a result of the late delivery and termination of the contract, including for our lost profits; and
  - You must attend a meeting with us at any time and location reasonably requested by us, to discuss the compensation payable to us.
7. Risk and property
- Except where otherwise agreed in writing by you and us in respect of any contract:
- You are responsible for the products until delivery to the delivery location specified in the purchase order.
  - Where required by us, you must unload the products at the delivery location, using all reasonable care and as instructed by us.
  - At all times, we exclusively own all intellectual property rights in the products, including in any designs, drawings, logos, patterns and other elements of the products and in any improvements ("Loves IP") and to the extent you own any Loves IP, by entering into the contract you assign all Loves IP in the products to us.
  - Before entering into any contract, you must get written permission from the authors of any intellectual property rights associated with the products to transfer all intellectual property rights owned by them to Loves and permission for Loves to exercise all moral rights they may have that are associated with the products. You must provide us with evidence, upon request, of your compliance with this paragraph.
  - Other than as set out above in relation to intellectual property rights, we become the owner of the products, once delivered, except where we pay for them before delivery, in which case ownership transfers to us when payment is made.
  - You must not disclose Loves IP to anyone, and you may only use Loves IP to fulfil the contract and not for any other purpose.

3

## 8. Payment for the products

- 8.1 Product prices are stated in the purchase order. All such prices exclude Goods and Services Tax (GST), are fixed and are inclusive of delivery, packaging, shipping, carriage, insurance and duties, except as set out otherwise in the purchase order.
- 8.2 You must pay us an advertising contribution in an amount equivalent to 4% of the prices payable by Loves under each purchase order, in the form of a credit note. This will apply each time a contract is entered into, but you only need to provide us with the credit notes within 30 days of our request. We will request the credit notes on a bi-annual basis.
- 8.3 We will pay the product prices within the 60 day period commencing on the date we receive a statement from you, for products that have been delivered and invoiced to us. Invoices must comply with applicable laws.
- 8.4 We will be entitled to:
- A discount of 3% off the prices payable under any contract where we make payment between 31 - 60 days from the date we receive a statement from you, for products that have been delivered and invoiced to us;
  - A discount of 4% off the prices payable under any contract where we make payment between 1 - 30 days from the date we receive a statement from you, for products that have been delivered and invoiced to us; and
  - Such other discounts for early payment as may be agreed by you and us from time to time – please contact us if you would like to discuss this.
- 8.5 We may also set-off any amount owing by you to us from any amount payable to you.

## 9. Indemnification

You must indemnify and hold us harmless from all claims and all liabilities, costs, proceedings, damages and expenses (including legal and other professional fees and expenses) awarded against, or incurred or paid by, us as a result or in connection with:

- Any alleged or actual infringement, whether or not under Australian law, of any third party's copyright, trademark, moral rights or other intellectual property rights or other rights arising out of the use, manufacture, sale, resale, supply or re-supply of the products (except in respect of intellectual property in designs that we provide to you);
- Defective workmanship, quality or materials in or in relation to the products;
- Any claim (including any claim arising out of the design, quality and regulatory compliance (or lack thereof) of any products) made against us in respect of any liability, loss, damage, injury, death, cost or expense sustained by us or our officers, employees or agents or by any customer or third party to the extent that such liability, loss, damage, injury, cost or expense was caused by, relates to or arises from the products as a consequence of a direct or indirect breach or negligent performance or failure or delay in performance of a contract by you howsoever arising;
- Any wilful misconduct or unlawful act or negligent act or omission by you or your employees, subcontractors or suppliers; and/or
- Any breach by you of the Loves Code of Conduct.

4

# Trading Terms

## 10. Termination of a contract

- 10.1 A contract may only be terminated in accordance with an express provision of this clause 10 or another provision of these Terms of Trade.
- 10.2 If you or we have breached a contract ("Defaulting Party") the other party ("Non-Defaulting Party") can terminate the contract by written notice to the Defaulting Party:
- If the breach cannot be remedied; or
  - If the breach can be remedied, but is not remedied within 14 days of the Defaulting Party's receipt of a written notice from the Non-Defaulting Party requiring the Defaulting Party to remedy the breach.
- 10.3 Either party can also terminate a contract if the other party suffers an insolvency event.
- 10.4 Termination of a contract doesn't change any rights, responsibilities, or liabilities that the parties had before termination, including the right to claim damages for any breaches that occurred before the contract ended.
11. General
- 11.1 Each contract and written variations agreed to in writing by you and us represent the whole agreement between you and us relating to the subject matter of the contract. A contract supersedes all oral and written negotiations, communications and agreements made by and on behalf of either of the parties relating to the subject matter of the contract. The United Nations Convention on Contracts for the International Sale of Goods is excluded from each contract in its entirety.
- 11.2 If the whole or any part of a provision of a contract is or becomes invalid or unenforceable under the law of any jurisdiction, it is severed in that jurisdiction to the extent that it is invalid or unenforceable and whether it is in severable terms or not, except where the severance would materially affect or alter the nature or effect of either party's obligations under the contract.
- 11.3 No party may rely on the words or conduct of the other party as being a waiver of any right, power or remedy arising under or in connection with a contract unless the other party expressly grants a waiver of the right, power or remedy. Any waiver must be in writing, signed by the party granting the waiver and is only effective to the extent set out in that waiver.
- 11.4 Any clause of a contract which by its nature is intended to survive termination of the contract shall so survive.
- 11.5 The rights and obligations under a contract cannot be assigned or novated by a party without the prior written consent of the other party.
- 11.6 You are an independent contractor and no relationship of agency, partnership or joint venture is formed under any contract.
- 11.7 You are wholly responsible for all acts and omissions of your employees, officers, subcontractors and suppliers as if they were your acts and omissions; and you and we expressly contract out of any common law and legislation that would otherwise permit you to apportion or exclude liability for the acts and omissions of your employees, officers, subcontractors and suppliers.
- 11.8 Each contract is governed by the laws in force in the State of New South Wales and the courts of appeal therefrom. Each party irrevocably submits to the non-exclusive jurisdiction of the courts of that state in relation to any dispute between the parties or proceedings commenced by either party concerning a contract and waives any right it has to object to the venue of any legal process in those courts on the basis that the process has been brought in an inconvenient forum or that those courts do not have jurisdiction.

5

## 12. Definitions and interpretation

- 12.1 In these Terms of Trade, the following definitions apply (whether used in lowercase or uppercase):
- Australian Consumer Law:** Schedule 2 of the *Competition and Consumer Act 2010* (Cth).
- Contract:** the Quotation, Specifications, Tech Pack, these Terms of Trade and any other documents, terms and conditions incorporated by reference therein by these Terms of Trade.
- Encumbrance:** in relation to any asset or property, any right, interest or power in favour of a person other than the owner of that asset or property that has the effect of restricting or limiting the way in which the owner may deal with or use that asset or property, including:
- any Security Interest;
  - any right or interest arising as a consequence of the enforcement of a judgment; or
  - any agreement or arrangement (whether legally binding or not) to grant, create, or allow to exist, anything referred to in paragraphs (a) or (b).
- Improvement:** any improvement, development, adaptation, enhancement, modification or derivative of a Product, or its design or manufacturing process, whether or not it would make the Product cheaper, more effective, more useful or more valuable, or would in any other way render the Product more commercially competitive.
- Insolvency Event:** means the occurrence of any of the following events in relation to a party (in each case, the relevant party): (A) the relevant party ceases to (or is unable to) pay its creditors (or any class of them) in the ordinary course of business, or announces its intention to do so; (B) a receiver, receiver and manager, administrator, liquidator or similar officer is appointed to the relevant party or any of its assets; (C) the relevant party enters into, or resolves to, enter into, a scheme or arrangement, compromise or composition with any class of creditors; (D) a resolution is passed or an application to a Court is taken for the winding up, dissolution, official management or administration of the relevant party; (E) any liquidator, receiver or manager enters into possession of any of the assets of the relevant party; (F) a mortgagee, chargee or other holder of security, by itself or by or through an agent, enters into possession of all or any part of the assets of the relevant party; (G) the relevant party applies for, consents to, or acquiesces in the appointment of a trustee or receiver in respect of the party or any of its property; (H) except to reconstruct or amalgamate while solvent, the relevant party enters into or resolves to enter into a scheme of arrangement, compromise or re-construction with its creditors (or any class of them) or with its members (or any class of them) or proposes a reorganisation, re-arrangement, moratorium or other administration of the party's affairs; or (I) anything having a substantially similar effect to any of the events specified above happens with respect to the relevant party under the law of any applicable jurisdiction.
- Intellectual Property Rights:** all intellectual property rights of any kind, in any jurisdiction, subsisting at any time whether at the time a contract is entered into or in the future (including business, company or trade names, domain names, patents, inventions, copyright, design rights, know-how, trade marks, the right to sue for passing off and rights to use, and protect the confidentiality of, confidential information), whether registered or unregistered, and including the rights to apply for or renew the registration of any such rights and any rights the subject of any lapsed application or registration.
- Late Delivery:** failure to deliver products to us or to ensure they reach the shipping company, by any applicable date referred to in clause 6.2.
- Loves, we, us, our:** Loves - Manhattan Pty Ltd ABN 31 000 307 666
- Modern Slavery:** has the same meaning as defined in section 4 of the *Modern Slavery Act 2018* (Cth).
- Moral Rights:** has the meaning given to it in the *Copyright Act 1968* (Cth).

6

# ANNEXURE | Whistleblower Policy

- Be satisfied that action taken in response to the inquiry/investigation is appropriate to the circumstances
- Provide governance oversight over any inquiry/investigation into retaliatory action taken against the Whistleblower

Alternatively, if the disclosure contains allegations against any Lowes Manhattan Pty Ltd executive or where the Whistleblower has a reasonable belief that the Whistleblower Governance Officers are not sufficiently independent a report may be made to the Managing Director of Lowes Manhattan Pty Ltd.

## 1.5 Protected Disclosures Coordinator

The Protected Disclosures Coordinator is the Head of People. The Head of People will receive all information about all whistleblower events and performs the following functions:

- Support the welfare of disclosers
- Arranges for an inquiry/investigation into the disclosures made by the Whistleblower
- Ensures appropriate government agencies are notified about Whistleblower events where required
- Maintains a Whistleblower Register for trend analysis and to identify systemic issues requiring attention

## 1.6 Investigator

Lowes Manhattan Pty Ltd will investigate all matters reported under this policy as soon as practicable after the matter has been reported. The Protected Disclosures Coordinator who is the Head of People will appoint either an internal or external investigator to investigate the matter. Lowes Manhattan Pty Ltd may not be able to undertake an investigation if it is not able to contact the discloser. An example is if a disclosure has refused to provide, or has not provided, a means of contacting them.

The internal investigator may be the Governance Officer and/or an appropriate person as appointed by the Governance Officer.

## 1.7 Investigation

The investigation will be conducted in an objective and fair manner, and as is appropriate having regard to the nature of the disclosure and circumstances. Where a report and/or matter is submitted anonymously, Lowes Manhattan Pty Ltd will conduct the investigation and its enquiries based on the information provided. Further, anonymity can at times prevent the business from taking the issue further if Lowes Manhattan Pty Ltd is not able to obtain further information from the source of the report.

## 1.8 Managers and Line Supervisors

All managers and line supervisors who receive a disclosure about wrongdoing must notify the governance officer and provide particulars and maintain confidentiality at all times.

## 1.9 Protection from detrimental acts or omissions

Lowes Manhattan Pty Ltd may refer to the following measures and mechanisms for protecting disclosers from detrimental acts or omissions (where applicable):

- processes for assessing the risk of detriment against a discloser and other persons (e.g. other staff who might be suspected to have made a disclosure), which will commence as soon as possible after receiving a disclosure;
- support services (including counselling or other professional or legal services) that are available to disclosers;

5 | Page

- strategies to help a discloser minimise and manage stress, time or performance impacts, or other challenges resulting from the disclosure or its investigation;
- actions for protecting a discloser from risk of detriment—for example, the business could allow the discloser to perform their duties from another location, reassign the discloser to another role at the same level, make other modifications to the discloser's workplace or the way they perform their work duties, or reassign or relocate other staff involved in the disclosable matter;

## 1.10 Reporting a Disclosure

Lowes Manhattan Pty Ltd will need to assess each disclosure to determine whether:

- Disclosures will be handled confidentially,
- Each disclosure will be assessed and may be subject of an investigation;
- When an investigation needs to be undertaken, the process will be objective, fair and independent;
- It qualifies for protection; and
- A formal, in-depth investigation is required.

### (a) Internal Whistleblowers

(Current or former employees, directors, contractors or consultants)

Internal Whistleblowers are encouraged to report their concerns to the Whistleblower Governance Officer to seek an immediate response. Where the internal Whistleblower believes this is not appropriate, then an alternative reporting mechanism is to report the matter to the Whistleblower Protection Officer.

### (b) External Whistleblowers

(These individuals include: clients, customers, suppliers)

Where an external Whistleblower is reluctant to report it to the Governance Officer or the Protections Officer, they can report their concerns to the Managing Director of Lowes Manhattan Pty Ltd.

### (c) Anonymous Reporting

Anonymous reports of wrongdoing are accepted under this policy. Anonymous reports have significant limitations that may inhibit a proper and appropriate inquiry or investigation. These limitations include the inability to provide feedback on the outcome and/or to gather additional particulars to assist the inquiry/investigation. Specific protection mechanisms may be difficult to enforce if you choose to remain confidential.

## 1.11 Protection

Lowes Manhattan Pty Ltd will adopt the principle of protection of the identity of internal and external Whistleblowers.

## 1.12 Confidentiality

Lowes Manhattan Pty Ltd will not disclose a whistleblower's identity unless:

- The disclosure is required or authorised by law; and
- It is necessary to further an investigation and the Whistleblower consents to the disclosure.

6 | Page

Lowes Manhattan Pty Ltd will take reasonable precautions to store any records relating to a report of wrongdoing securely and to restrict access to authorised persons only.

## 1.13 Retaliation

Lowes Manhattan Pty Ltd will not tolerate any retaliatory action or threats of retaliatory action against a Whistleblower or against a Whistleblower's colleagues, employer (if a contractor, consultant or supplier) or relatives. Any retaliation in reprisal for a disclosure made under this policy will be treated as a breach of serious misconduct and will result in disciplinary action.

A Whistleblower must not be disadvantaged or victimised for having made the report by:

- Dismissal or termination of employment, services or contracts
- Demotion of contract
- Discrimination, victimisation, bullying and harassment
- Aforementioned matters above.

## 1.14 Disclosure Management

Lowes Manhattan Pty Ltd recognises that individuals against whom a report is made must also be supported during the handling and investigation of the wrongdoing report. The business takes reasonable steps to treat fairly any person who is the subject of a report, particularly during the assessment and investigation process in accordance with an established support protocol which may be extended to include appointing an executive member of the leadership group to provide support.

Where a person is identified as being suspected of possible wrongdoing, but preliminary inquiries determine that the suspicion is baseless, no evidence or unfounded and that no formal investigation is warranted, then the Whistleblower will be informed of this outcome and the matter laid to rest.

Lowes Manhattan Pty Ltd will give its full support to a person who is the subject of a report where the allegations contained in the report are clearly wrong

Therefore, where an investigation does not substantiate the report, the fact that the investigation has been carried out, the results of the investigation and the identity of the person who is the subject of the report must be handled confidentially.

Further, where an investigation is conducted and the investigator finds there may be a case for an individual to respond, the Investigator must ensure that a person who is the subject of a disclosure:

- Is informed of the substance of the allegations;
- Is given a fair and reasonable opportunity to answer the allegations before the investigation is finalised;
- Has their response set out fairly in the Investigator's report; and
- Is informed about the substance of any adverse conclusions in the investigator's report that affects them.

## 1.15 Failure to Comply

Any breach of this policy may result in disciplinary action that could result in severance from Lowes Manhattan Pty Ltd.

7 | Page

## Current Officials for this Policy

Officers		
Whistleblower Protections Officer	WHS/RTW Officer	Jason Heap
Whistleblower Governance Officer	Head of People	Jason Heap
Protected Disclosures Coordinator	Head of People	Jason Heap

8 | Page

Tim Zhu, Lowes Production Manager and leader of the continuous improvement committee is fluent in Chinese and is used as a mandatory reporter for any suspicious activity. He communicates frequently with our factories in China and lets workers know discreetly that they can escalate any issues directly to him.



**LOWES**

[www.lowes.com.au](http://www.lowes.com.au)