

2025

MODERN SLAVERY STATEMENT

Fifth Annual Edition | Financial Edition



REUSE



REDUCE



RECYCLE

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CEO

Message from Mrs Linda Penn

At Lowes, our mission to serve our customers and communities goes hand in hand with our commitment to sustainability and social responsibility. As an iconic 126-year-old business, I am proud to lead with purpose, ensuring that our actions today contribute to a better tomorrow. This year, our focus on the principles of **Reuse, Reduce, and Recycle** has driven meaningful progress across our operations, reflecting our values and vision across both our Schoolwear and Menswear Business.

Our commitment extends beyond our walls, through our gold-standard partnerships with in-country recycling plants. These collaborations ensure that we responsibly manage waste while supporting local economies and fostering sustainable practices on a broader scale.

As we look ahead, Lowes remains steadfast in its mission to be the great retailer that balances excellence in business with philanthropy and social responsibility. Together with our customers, associates, and partners, we are building a more sustainable future—one that reflects the values at the heart of our company.

Thank you for joining us on this journey.

Sincerely,

Linda Penn

CEO / Owner Lowes-Manhattan



Key Progress of 2024

One of our stand out achievements has been identifying product categories that can be reimaged and reused. This initiative not only extends the life cycle of materials but also demonstrates our innovative approach to reducing waste. Additionally, the implementation of our new RFID traceability initiative has revolutionized how we manage inventory and reordering. By optimizing our supply chain, we've achieved significant reductions in surplus inventory and unnecessary shipments—directly lowering our carbon footprint and enhancing operational efficiency.

OUR VISION YOUR FUTURE

SECTION 1

OUR STRUCTURE, OPERATIONS & SUPPLY CHAIN



LOWES MODERN SLAVERY

REPORTING ENTITY

The reporting entity preparing this statement is Lowes – Manhattan Pty Limited

ABN 31 000 307 666 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**
ABN 31 000 307 666; 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 126 years and still 100% Australian owned.

For over a century, the company has been built on integrity, forward planning and financial success. Today, with 202 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.

Head office

240 Princes Highway Arncliffe 2205

QLD State Office

Unit 2/56-58 Burchill St Loganhome 4129

VIC State Office

Unit 29/350 Settlement Rd Thomastown

WA State Office

28A Teddington Road Burswood, 6100

01 DIRECTORS & LEADERSHIP

MANDATORY REPORTING CRITERIA

This Statement was prepared to meet the mandatory reporting criteria set out under the Act. The table below identifies where each criterion of the Act is disclosed within sections of this Statement

IDENTIFY THE REPORTING ENTITY FRONT PAGE	- page 9
DESCRIBE THE REPORTING ENTITY'S STRUCTURE, OPERATIONS AND SUPPLY CHAINS	Pages 10 - 29
DESCRIBE THE RISKS OF MODERN SLAVERY PRACTICES IN THE OPERATIONS AND SUPPLY CHAINS OF THE REPORTING ENTITY AND ANY ENTITIES IT OWNS OR CONTROLS	Pages 30 - 35
DESCRIBE THE ACTIONS TAKEN BY THE REPORTING ENTITY AND ANY ENTITY IT OWNS OR CONTROLS TO ASSESS AND ADDRESS THOSE RISKS, INCLUDING DUE DILIGENCE AND RE MEDIATION PROCESSES	Pages 36 - 41
DESCRIBE HOW THE REPORTING ENTITY ASSESSES THE EFFEC- TIVENESS OF THESE ACTIONS	Page 42 - 51
DESCRIBE THE PROCESS OF CONSULTATION WITH ANY ENTITIES THAT THE REPORTING ENTITY OWNS OR CONTROLS (A JOINT STATEMENT MUST ALSO DESCRIBE CONSULTATION WITH THE ENTITY GIVING THE STATEMENT)	Page 52 - 53
PROVIDE ANY OTHER RELEVANT INFORMATION	Pages 54 - 95

Managing Director	Mrs Linda Penn
Director / Secretary	Mr Jeffery Mueller
Secretary	James Kondonis

Senior Leadership

Managing Director / CEO	Mrs Linda Penn
Chief Operating Officer	Lucy Gibson
Chief Information Officer	Sarann Ryan
Chief Financial Officer	James Kondonis
Head of People	Jason Heap
Head of Property	David Johnston

Lowes Panel For Modern Slavery Compliance

Chief Information Officer	Sarann Ryan
Head of Buying	Neelima Pagare
Head of Schoolwear	Matthew Hunt
ESG Manager	Tim Zhu
Head of People	Jason Heap

Environmental Social Governance Group

Sustainability Committee	Sarann Ryan
	Geoff Payne
	Tim Zhu
	David Jones
	Terri Paparizos

01 LOWES MODERN SLAVERY

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 126 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.

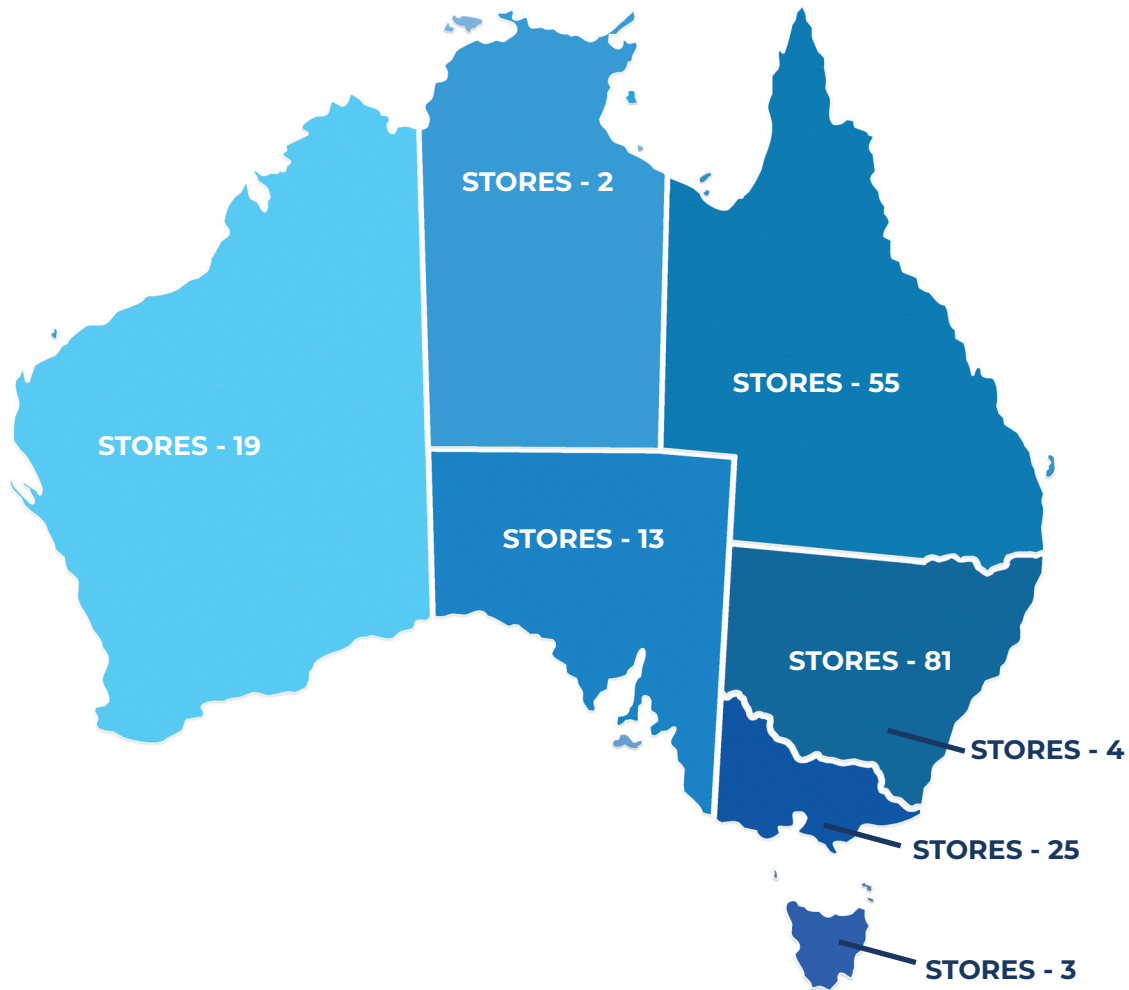
- Producer's background
- Management practice
- Health and social facilities
- Occupational Health and Safety
- Dormitories (if applicable)
- Environment
- Documentation
- Working hours
- Compensation
- Child labour
- Young Workers
- Forced labour
- Disciplinary measures
- Prison labour
- Freedom of 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 2024 and was approved by the CEO 20th of December 2024 .

Signed : Mrs Linda Penn





LOWES SNAP SHOT



SECTION 2

OUR STRUCTURE

People First, Planet Forever, Progress Together

OUR STRUCTURE

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 202 stores Australia-wide.

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

Lowes was granted compliance 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
- Main streaming flexible work
- Driving change beyond your workplace



MENSWEAR FINANCE COMPANY (MFC)

MENSWEAR FINANCE COMPANY (MFC)

ABN: 21002677778

MFC is a wholly owned entity that provides in-store credit to approved of Lowes. It operates out of Lowes NSW Arncliffe Head office and provides services solely for Lowes. Established in the early 1950's, Mr Hans Mueller was 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 Ezy-way.

COMPLIANCE

The Lowes credit facility is highly compliant and governed by responsible lending criteria, Lowes adheres to the strict National Consumer Credit Protection Act 2009 (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 to 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.

BNPL

ZERO CARD

BROUGHT TO YOU BY EZY-WAY

206K

ACTIVE USERS

64.3K

APPLICATIONS THIS YEAR

15

CALL CENTRE STAFF

**ZERO
REGRETS!**

Hi Lewis

You have **24 Points** to spend in store TODAY!

Present your card instore to redeem, can't find your card No problem! Provide your details at checkout.



CLAIM NOW

REDEEM INSTORE
TODAY!

POWERED BY EZY-WAY

zero
GREAT BENEFITS / ZERO INTEREST

PAY AS YOU WEAR



**5% OFF ON
PURCHASES!**

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

**T&C'S APPLY. SAVINGS OFF ORIGINAL PRICES. NOT IN CONJUNCTION
WITH ANY OTHER OFFERS AND NOT APPLICABLE TO
GIFT CARDS. SUBJECT TO LENDING CRITERIA &
CREDIT WORTHINESS

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Annexure

“Over the years, we’ve built a relationship founded on trust, collaboration, and a shared commitment to operational excellence. Together, we’ve achieved remarkable efficiencies across the supply chain.”

CARLOS VLILAZON,
MANAGING DIRECTOR IWS

5.5M

UNITS OUTBOUND
PER ANNUM

70

CASUAL EMPLOYEES

40

PERMANENT EMPLOYEES

3PL

Achieving 99.66 to 100% DIFOT



SUPPLY CHAINS | Outsourced Logistics



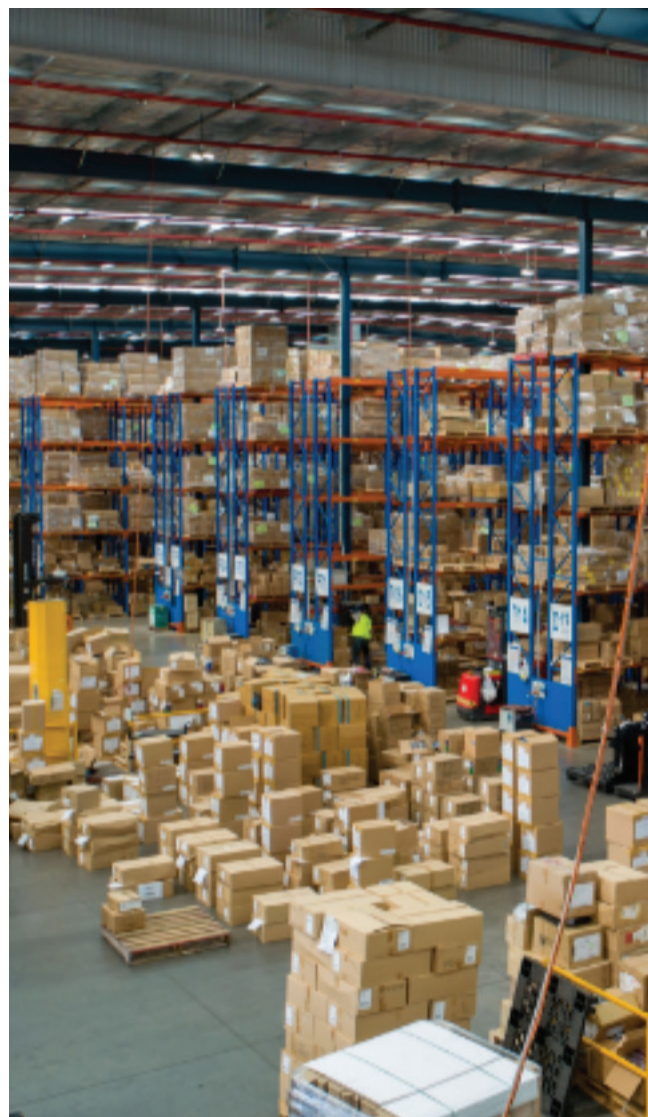
INDEPENDENT WAREHOUSE SOLUTIONS (IWS)

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.



SECTION 2

SUPPLY CHAIN



DEAN World Cargo Modern Slavery Statement

Dear Team, Partners, and Associates,

At Dean World Cargo, our commitment to conducting business with integrity, respect, and accountability guides every decision we make. One of our top priorities is to ensure that modern slavery and human trafficking have no place in our operations or within our supply chain. We are dedicated to preventing any form of slavery or forced labor from impacting our business and to fostering a workplace and a supply network where every individual is treated with dignity and fairness.

To that end, our approach to modern slavery and human trafficking is clear: we have a zero-tolerance policy. We are committed to following all applicable laws and regulations, and we work tirelessly to put effective safeguards in place. We expect every employee, contractor, supplier, and partner to uphold this commitment, and we ask that each of you help us protect the rights and welfare of individuals touched by our business.

Understanding modern slavery is the first step. Modern slavery covers various forms of exploitation, including forced labor, coercion, and human trafficking. It's essential that we remain vigilant and sensitive to the risks it poses. Dean World Cargo takes proactive steps to assess risk areas within our business and across our supply chain. We carry out due diligence with suppliers and partners, paying special attention to any regions or sectors that could be at higher risk.

Training and awareness are fundamental to our efforts. We provide training and resources to our employees, enabling them to recognize the signs of modern slavery and know how to report any concerns they may have. We emphasize the importance of speaking up: our whistleblowing channels allow individuals to report concerns anonymously, with the assurance that they will be protected from any repercussions.

To ensure our approach remains robust, we conduct regular reviews of our policies and procedures. This includes auditing our practices and checking in with our suppliers to confirm their adherence to our anti-slavery standards. Any breach of this policy, whether by an employee or a partner, is taken seriously. Employees could face disciplinary actions, including dismissal, while suppliers or partners may have their contracts terminated.

We take great pride in the ethical standards of Dean World Cargo, and we are committed to a safe, respectful, and slavery-free workplace for everyone. Let's continue to work together to uphold these values.

Thank you for your ongoing dedication and vigilance in helping us make Dean World Cargo a company we can all be proud of.

Yours Sincerely

John Stathopoulos
Chief Executive Officer
DEAN World Cargo Pty Ltd.

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FREIGHT | Outsourced Logistics



DEAN WORLD CARGO 4PL

LOCATION: PORT MELBOURNE LOCATION:

PORT MELBOURNE

ABN: 794 399 118 49

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 labour are crimes and violations of fundamental human rights.

They take various forms, such as slavery, servitude, forced and compulsory labour

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.



FREIGHT | Forwarder

AUSTRALIAN POST / STAR TRACK

LOCATION: SWAN STREET, RICHMOND VIC

ABN: 28 864 970 579



TEAM GLOBAL EXPRESS

LOCATION: 2 UNWIN ST, ROSEHILL NSW

ABN: 15 084 157 666



Modern Slavery Statement 2023

Message from the Group CEO & Managing Director



People have always been at the heart of Australia Post. Our extended workforce team members, who contribute to our value chain or are part of our community should be treated with dignity and respect, whether they are based in Australia or overseas. Australia Post is committed to protecting, respecting and remedialing any adverse human rights impacts. As one of Australia's largest workforces, the safety of our people is our top priority.

Our 2025 Sustainability Roadmap (Roadmap) outlines our plan to deliver a sustainable future that benefits all Australians. It includes our commitment to continually improve supply chain sustainability, traceability and transparency. The Roadmap is underpinned by our Post26 strategy that guides our commitment to operating ethically and transparently, ensuring we deliver a sustainable future.

Released in May, the Global Slavery Index 2023 reported that an estimated 50 million people are living in modern slavery globally. Of great concern is that more than 40,000 people in Australia live in modern slavery, representing a doubling over the past four years. This dire statistic demonstrates that our job is not done, that we must continually evolve and enhance the way we assess and mitigate modern slavery risk factors.

In 2018 Australia Post established a Modern Slavery Working Group tasked with this challenge. Including representatives from across the enterprise, the Working Group concentrates on protecting people who are employees or are engaged in our extended workforce, and people who make the products we procure through our supply chain, whether they are used within the business, sold online or through our retail Post Office Network.

Incident preparedness was a key focus in FY23. We delivered updated modern slavery red flag training to over 50 employees, selected as those likely to be closest to potential incidents of modern slavery.

Another key focus was the establishment of a framework and the commencement of deeper assessments on Tier 1 and Tier 2 suppliers, as we acknowledge that modern slavery is likely to occur deep within complex supply chains. We're committed to continuous improvement and driving deeper supply chain transparency year-on-year so we can play our role in eradicating this hidden crime.

Australia Post supports the Australian Government's efforts to assist the business community in addressing modern slavery and to champion the drive for continuous improvement. We will continue to take a preventative and principle-based approach to identifying modern slavery risks, and this Statement provides an overview of our ongoing efforts and how we seek to improve.

This Modern Slavery Statement was approved by the Australia Post Board.

Paul Graham
Group CEO and Managing Director

Statement from the Managing Director

In line with our commitment to decarbonisation, we have developed a comprehensive strategy and roadmap. This approach encompasses four key strategic pillars:

- Measure and Communicate – Establishing a baseline and capabilities to measure Scopes 1, 2 and 3 emissions and communicating our progress.
- Innovation for Decarbonisation – collaborating with like-minded partners to implement new technologies and learnings.
- Capability Building – developing and implementing roadmaps to decarbonise across our fleet and property portfolios.
- Orientation and Tipping Points – presenting a future vision of logistics and building the business of the future.

We have invested in low-emission fleet vehicles, including electric fuel cell hydrogen prime movers, and battery-electric rigid and hybrid vehicles. Additionally, we successfully trialled the first fully electric yard tractor in Australia, capable of 24-hour continuous operation, as part of our collaboration with Coles.

Our buildings in Singapore now have solar panels to help generate clean electricity and reduce our reliance on traditional power sources. Furthermore, our newly constructed facilities in South Korea, India and Australia have achieved a minimum 5-star green

star rating, exemplifying our dedication to sustainable infrastructure. From 2025, all newly constructed facilities, including owned or leased, will have a green building rating applicable by the World Green Building Council to the country where the facility is located.

ST Logistics, our Singapore-based subsidiary, reduced greenhouse gas emissions (TCO2e) by 7.5% and reduced plastic waste by 40% in FY23.

Safety and mental health and wellbeing

Safety and care for our people remain a top priority for Toll. We have continued to decrease our Critical Incident Frequency Rate with a 10% reduction in FY23.

Commitment and focus for 2024

Looking ahead to the 2024 financial year, we remain resolute in our commitment to sustainability, and we will implement initiatives under each of the four pillars of our decarbonisation strategy.

In conclusion, I would like to express my gratitude to our dedicated employees, valued customers and stakeholders for their ongoing support in our sustainability journey.

Thank you.



Alan Beacham
Managing Director, Toll Group

CALL CENTRE | BDE Group

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

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

Lowes staff inspect the working conditions in Fiji 4 times per year to ensure appropriate working conditions and standards. In October BDE head office moved to an improved facility.

BDE has a 5 star rating in Fiji with their employees remuneration being 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, meeting all the EOCGE assessment criteria.

The criteria for the citation cover six focus



FIJI



17 LOWES DEDICATED AGENTS

73k INBOUND CALLS FROM AUSTRALIA ANNUALLY

123k OUTBOUND CALLS FROM FIJI ANNUALLY



**VUVALE
OUTSOURCING**

PACIFIC TALENT SOLUTIONS

A **BDE**group company

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**
- **Main streaming flexible work**
- **Driving change beyond your workplace**

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Annexure

OUR STORE LOCATIONS

ROCKDALE PLAZA
LEICHHARDT
COFFS HARBOUR
LISMORE
SEVEN HILLS
GREEN HILLS
LIVERPOOL
TWEED CITY
PAGEWOOD
NOWRA
FIGTREE
SHELLHARBOUR
JESMOND
KOTARA
WARRAWONG
CASTLE TOWERS
TUGGERAH
GLENDALE
BELMONT
MT DRUITT
MIRANDA
WARRINGAH MALL
MACARTHUR
MARRICKVILLE
PARRAMATTA
ARMIDALE
BANKSTOWN
BLACKTOWN
GRIFFITH
CENTENARY
CHARLESTOWN
CAMPBELLTOWN
CHATSWOOD
RICHMOND
DUBBO
KAWANA
HORNSBY
HURSTVILLE
ERINA
MAITLAND
MERRYLANDS

WARRIEWOOD
MACQUARIE
LOGANHOLME
PENRITH
ROSELANDS
ELANORA
WOODRIDGE
WOLLONGONG
GOSFORD
CARLINGFORD
CESSNOCK
MINTO
CARINDALE
MT GRAVATT
SOUTHPORT
BRISBANE
TAREE
ALBURY
PORT MACQUARIE
CHERMSIDE
BUNDABERG
REDBANK
WODEN
BELCONNEN
TUGGERANONG
QUEANBEYAN
CAPALABA
GRAFTON
STAFFORD CITY
KIPPA-RING
CLIFFORD GARDENS
ST MARYS
ROBINA
LAKE HAVEN
BROWNS PLAINS
TOORMINA
TOWNSVILLE
CAIRNS EARLVILLE
ROCKHAMPTON
SMITHFIELD
STRATHPINE

GRAND CENTRAL
WARWICK
KNOX OZONE
BALLARAT CENTRAL
CORIO VILLAGE
BURWOOD PLAZA
RAYMOND TERRACE
AIRPORT WEST
MUSWELLBROOK
WOY WOY
MACKAY
NARELLAN

WARWICK
Opened Nov 2024

VICTOR HARBOUR
Opened Nov 2024





ORANGE
DARWIN
MARYBOROUGH
CAIRNS CENTRAL
WAGGA
MAROOCHYDORE
TAMWORTH
MORAYFIELD
TAIGUM

SALAMANDER BAY
KIRWAN
BROADMEADOWS
FORSTER
BATHURST
MILDURA
FAIRFIELD NEETA
NOOSA
GOULBURN
KARINGAL
BATEAU BAY
SHEPPARTON
RIVERLINK
GYMPIE
BENDIGO
ROUSE HILL
DAPTO
NORTH LAKES
PLENTY VALLEY
KINGAROY
BENDIGO MARKETPLACE
WYNNUM
HERVEY BAY
CASTLETOWN
WARRNAMBOOL
BELMONT FORUM
MIRRABOOKA
YEPPON
BATEMANS BAY
HELENSVALE
ELLENBROOK
ELIZABETH
CASTLE PLAZA
OAKLEIGH
PARABANKS
KARDINYA PARK
MANDURAH
ARMADALE WA
COLONNADES
ARNDAL SA
OCEAN KEYS
MADDINGTON

NORTHLAND
MOUNT PLEASANT
INGLE FARM
ROSNY PARK
TOP RYDE
MOUNT GAMBIER
SPRINGFIELD
GLENORCHY
DALBY
LILYDALE
MELTON
MORWELL
LITHGOW
CALOUNDRA
BEENLEIGH
HORSHAM
WEST LAKES
CRANBOURNE PARK
BOOVAL
JOONDALUP
MURRAY BRIDGE
FOUNTAIN GATE
RUNAWAY BAY
GUNGALIN
VICTORIA POINT
SINGLETON SQUARE
PALMERSTON NT
TEA TREE PLAZA
ROCKINGHAM
COOMERA
MIDLAND GATE WA
KARRATHA
KALGOORLIE
BEGA
EASTLAND
BROOKSIDE
BRISBANE DFO
WODONGA
WHYALLA
GERALDTON
BUSSELTON
WENDOUREE
BUNBURY

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OUR BRANDS

BRANDS

LOWES

DBK

COUGARS

ELLIOTT'S

MANHATTAN

ICONIC SOUL

BEARE & LEY

BOTANY BAY TRADERS

ROBERT HUNTLEY

OUTER PEAK

ANGLERS EDGE

TRADERS 308

STREET

PACIFICA

BNF

CATEGORIES

Big Mens

Work-wear

First Nations Apparel

Unisex

Hawaiian

Outdoor-wear

Formal Wear

Schoolwear

Sportswear

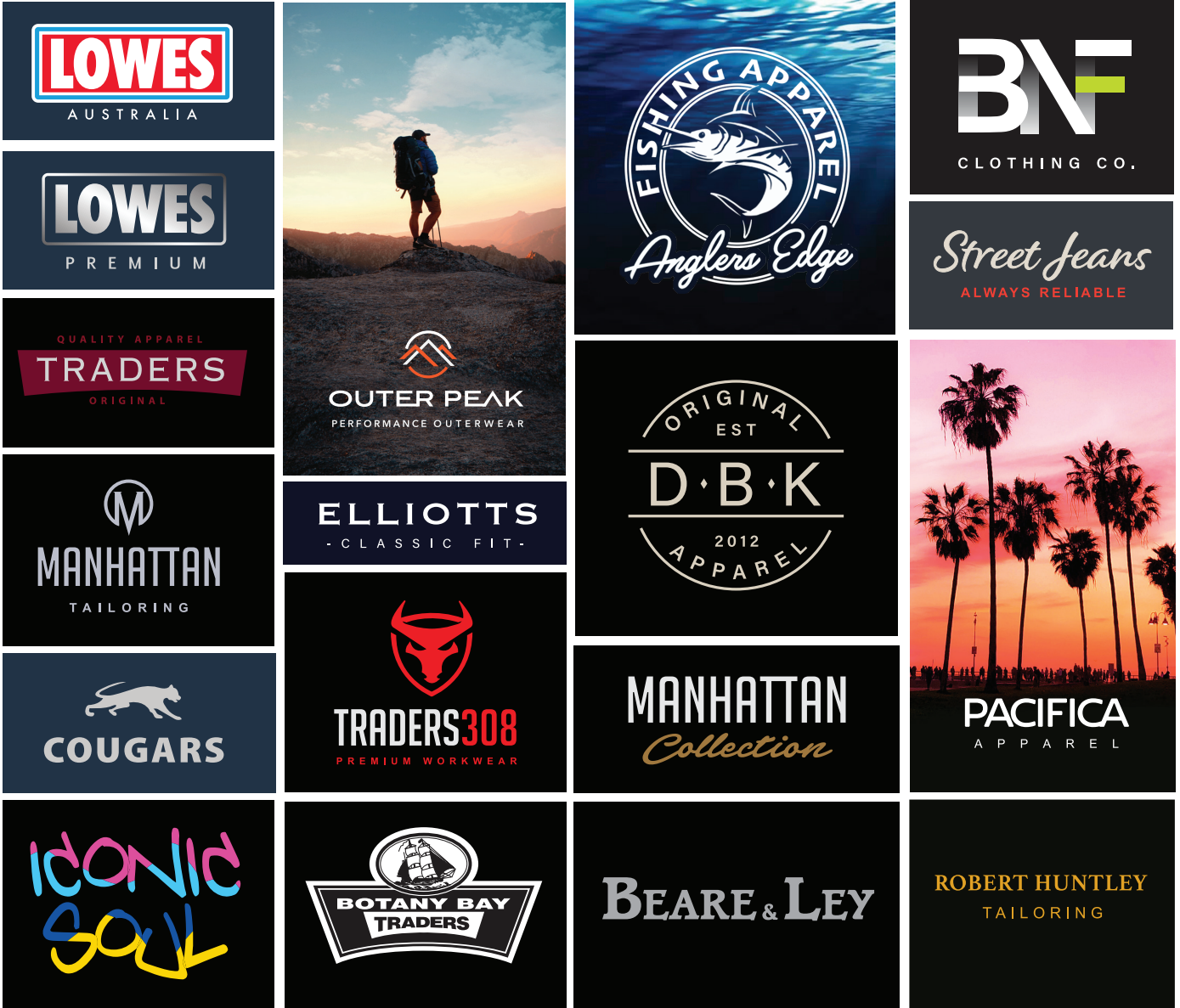
Swimwear

Matchy Matchy

Business Wear

Underwear Socks & PJ's

Shoes & Accessories



APPAREL TYPES

Shirts • Tops • T-Shirts • Tanks • Polos • Vests • 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 Tee shirts / jersey •
 Accessories •

SECTION 2

LOWES SCHOOLWEAR





Largest Schoolwear provider in Australia.

Lowes has been a Schoolwear provider with over seven decades of service, we take pride in our role as custodians of tradition, entrusted by schools and families alike to outfit the next generation of leaders and learners.

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.

Since 1948, Beare & Ley has been weaving a legacy of quality and tradition in the fabric of Australian school culture.



74,425

Schoolwear
Products



18,838

Online orders for
Schoolwear



15,138

Schoolwear
Click & Collect



50,505

Schoolwear products
Click & Collected



159k

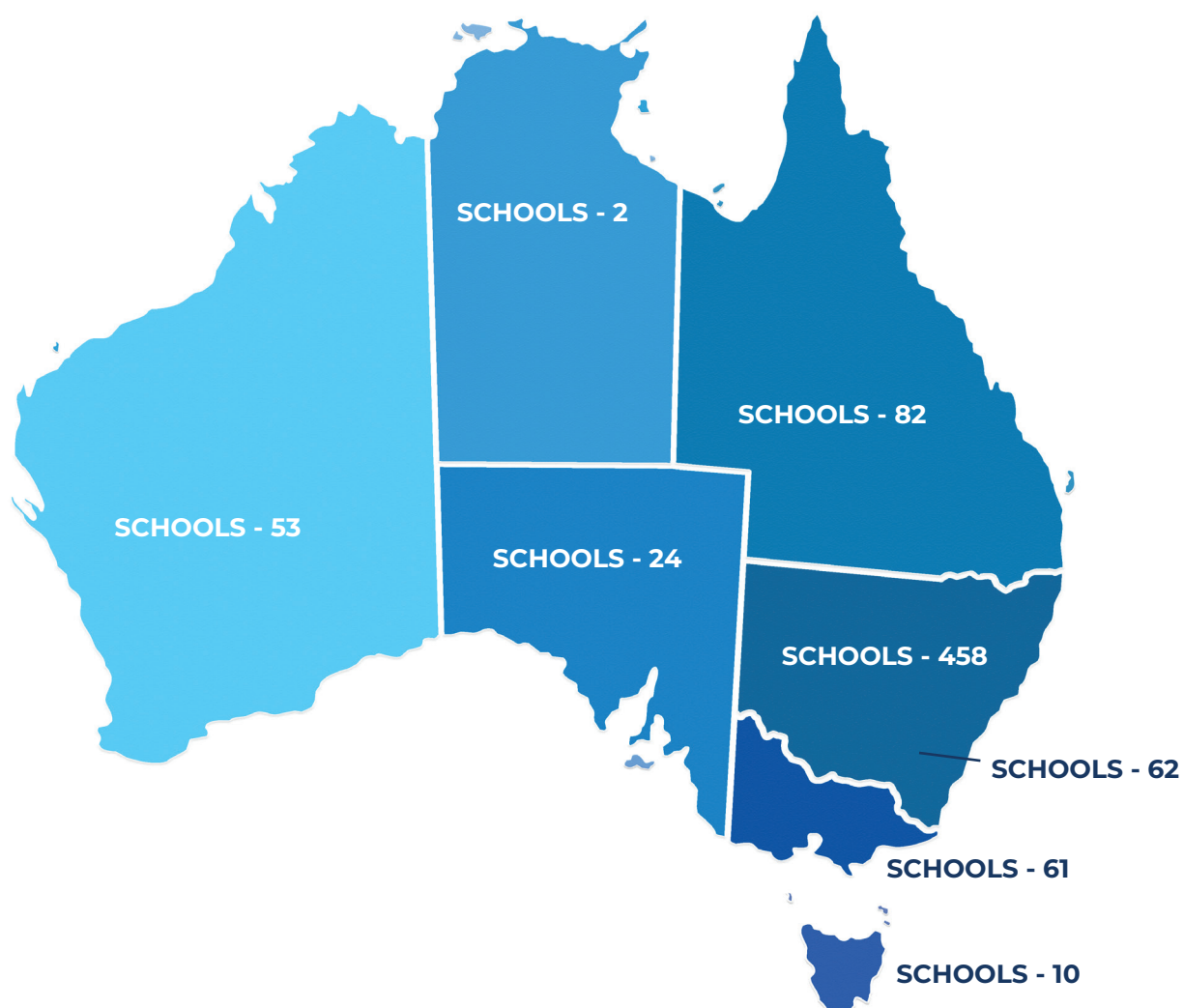
Schoolwear Zero
Customers



43.9k

Schoolwear site
visits per month

**Online Lowes
Schoolwear Stats 2024**



*Data correct as of 5/12/24

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.

RISKS OF MODERN SLAVERY PRACTISES IN OUR OPERATIONS

“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”

03 UNDERSTANDING OUR RISK PROFILE

As a retailer in Australia, identifying risks of modern slavery is essential to ensuring ethical practices throughout our supply chain. Modern slavery can manifest in various forms, such as forced labour or exploitation, particularly in global manufacturing and sourcing. It's vital to address these risks to uphold human rights, maintain consumer trust, and comply with Australian laws like the Modern Slavery Act. Proactively mitigating these risks reflects our commitment to ethical responsibility and sustainable business practices.

1

NEW ENGAGED
COMPANY

2

3RD PARTY
AUDITORS

8

AUDIT
CERTIFICATES

54

SUPPLIERS
ASSESSED

7

COUNTRIES

5

NEW SUPPLIERS

SECTION 3

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 include, 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 overseas 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 a new operational environment. The products we sell in our stores and online are sourced from 7 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.

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.

People First, Planet Forever, Progress Together.

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.

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.

WORLD SUPPLIERS | Assessment of Risk

The geographic sourcing map illustrates overall procurement. This provides important context for our modern slavery risk profile.

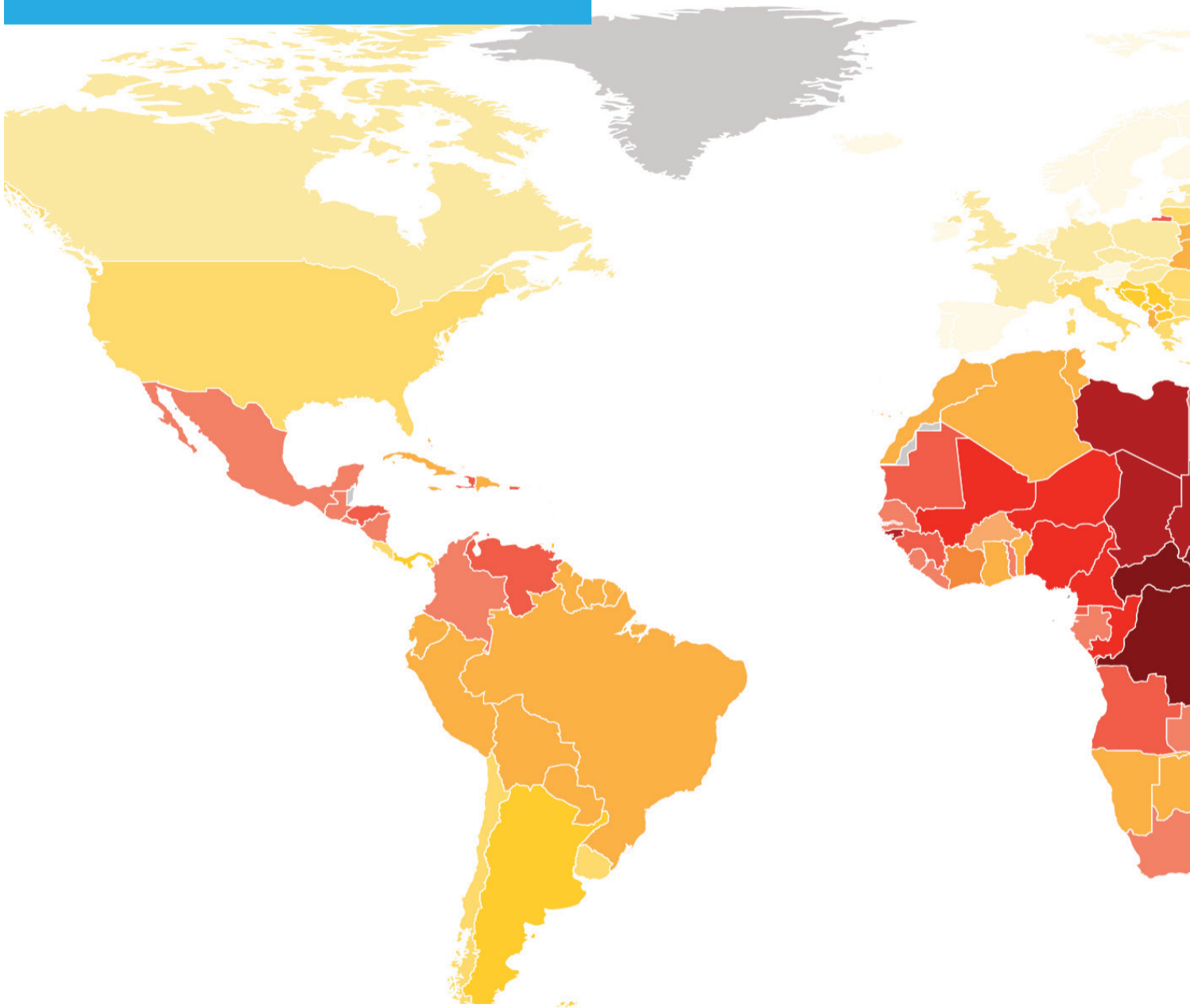
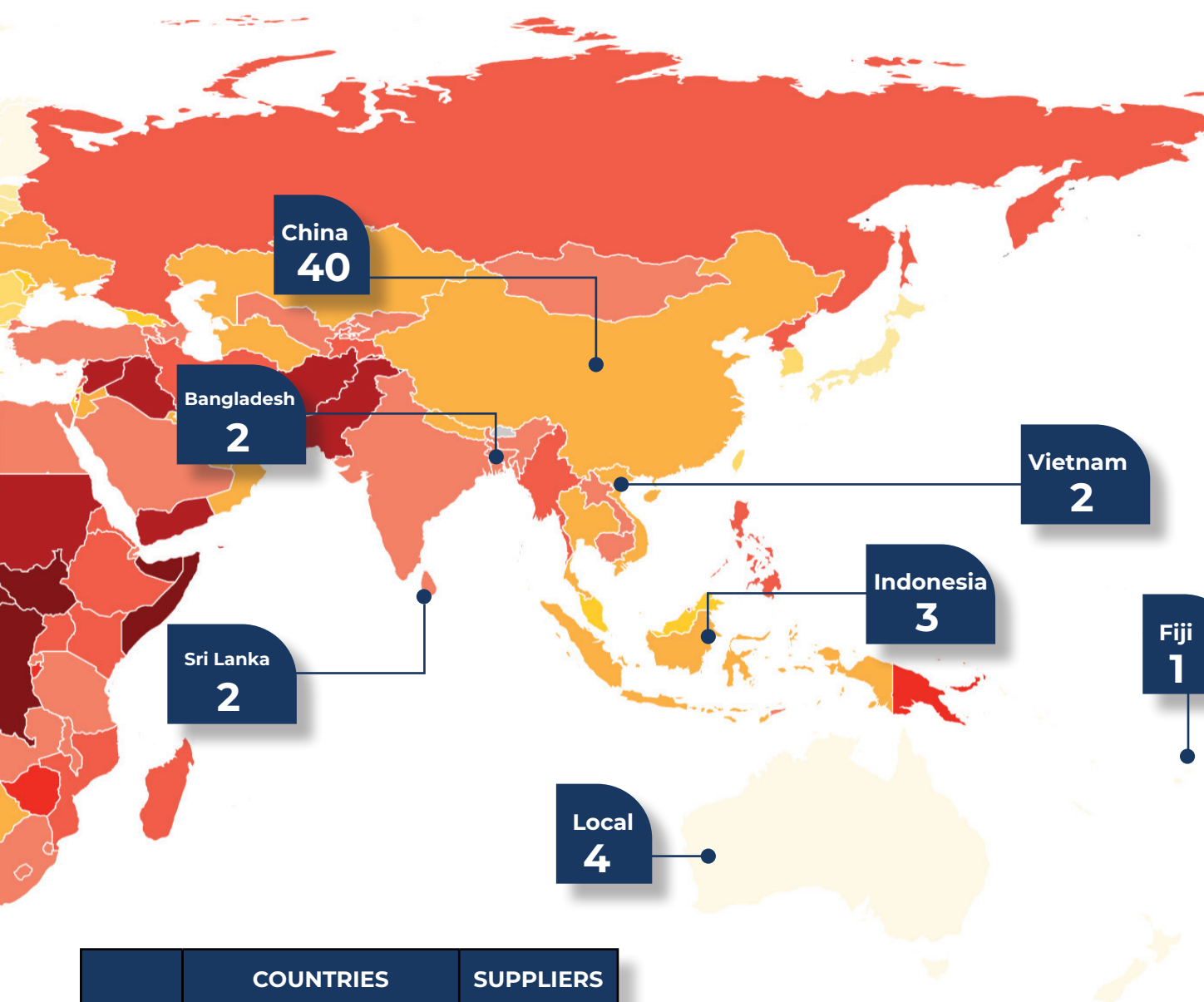


Figure 5
Estimated prevalence of modern slavery by country
(noting estimated prevalence per 1,000 population for the 10 countries with highest prevalence)



<chrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://downloads.walkfree.org/gsi2023/data-maps.pdf>



	COUNTRIES	SUPPLIERS
1	SRI LANKA	2
2	BANGLADESH	2
3	VIETNAM	2
4	INDONESIA	3
5	FIJI	1
6	CHINA	40
7	LOCAL	4

2024 SCHEDULE OF AUDITS | Reports

Lowes Supplier	Products	Factory name	Factory Location	3rd Party Auditor	Pass Audit Date	Intertek WCA Score
Sunshine Industry	Apparel/Garments	Ningbo Chenhong Garment CO., Ltd	NO. 655-77 Qiming Road, YinZhou District, Ningbo, ZheJiang, China	SMETA	09/May/24	N/A
Elegant Knitting	Apparel Knitwear	Elegant Knitting International LTD	No 3B, Biyagama, Malwana, Sri Lanka	SMETA	16/Jun/23	N/A
AFW Pty Ltd (Krieger Textiles)	Apparel/Garments	Yangzhou Yiju GARMENTS Co.,Ltd	NO. 9 Meihu Rd, A Hanjiang District, Yangzhou, JiangSu Prpvice, China	SGS	17/Aug/23	97
	Apparel/Garments	Ma An Shan Xinbo Garments Factory	Yangba Village, Huoli Street, Huashan District, MaAnshan City, Anhui, China	SGS	08/Dec/23	88
	Apparel/Garments	Nanjing Classic Garments Corp	No.1 Building, No.125 Qiaobei Rd, Jiangning St, Nanjing City, JiangSu, China	SGS	30/Oct/23	91
	Accessories (Ties)	Shengzhou Xiuhe Tie & Weaving Co.,Ltd	No. 65, Jiajia Rd, Pukou Street, Shengzhou, Shaoxing City, Zhejiang, China	BSCI	29/Mar/24	84
	Apparel/Garments	Thuan Tien Production trading import export Co.,Ltd	30/1Q Trung Dong 2 Hamlet, Hoc Mon DISTRICT, Ho Chi Minh City, Vietnam	SGS	24/Oct/23	85
Georges Apparel Pty Ltd	Apparel/Garments	PT. Dan Liris	No 23 Banaran, Kecamatan Grogol, Kabupaten Sukoharjo, Indonesia	SMETA	30/8/2023	N/A
	Apparel/Garments	The Ning Bo Blossom Knitting	No 288 Huiyan Rd, Fenghua District, Ningbo, China	QIMA	23/Mar/23	85
Shiny Pty Ltd	Apparel/Garments	Xiamen PJD garment CO.,Ltd	Houxi Industry Group, Jimei Area, Xiamen, China	BSCI	03/Apr/24	86
AZD Australia Pty. Ltd	Apparel/Garments	Jiangsu Sainty Kasin Trade Co., Ltd	No.6 Dongtinghu Rd, Economic Development Zone, Hongze, Jiangsu, China	SMETA	02/Nov/22	96
Mitch Dowd	Tights	Yiwu JingLi Knitting Technology Share Corp.,Ltd	Suxi Town, Yiwu City, Zhejiang, China	BSCI	03/Nov/23	79
	Socks	Zhuji City Yiya Knitting Co.,Ltd	NO 502 Xiajiang Rd, Jianlu Community, Datang St, Zhuji, Shaoxing, Zhejiang, China	BSCI	03/Jul/24	72
UMS	Apparel/Garments	Uniform Management Services	waiting supplier to submit new updated report	SMETA	01/Jul/23	N/A
Noone	Ties	PT Trisco Tailored Apparel Manufacturing	Jl Raya Kopo Soreang KM. 11.5, Katapang,SOREANG, Bandung, Indonesia	BSCI	10/Jul/24	81
Midford	Apparel/Garments	PT. Dan Liris	No 23 Banaran, Kecamatan Grogol, Kabupaten Sukoharjo, Indonesia	SMETA	30/8/2023	N/A
	Apparel/Garments	The Ning Bo Blossom Knitting	No 288 Huiyan Rd, Fenghua District, Ningbo, China	QIMA	23/Mar/23	85
Mackahat	Accessories (HATS)	Jiangsu Holly Manufacturing Co., Ltd	Building 9, Xihua North Rd, Dongxing Town, Jingjiang Jiangsu, China	BSCI	28/May/24	85
Calcoup Knitwear	Knitwears	Calcopu knitwear (Fiji) Ptd Ltd	Lot 36 &37, Namaka Indutrial Sub-division, Nadi, Fiji	SMETA	08/Apr/24	N/A
OnTrack Sportswear	Sportswears	Not Applicable (under NDA)	GuangDong Province, China	BSCI	12/Jan/24	91
Epicentre	Accessories (Hats)	Not Applicable (under NDA)	Not Applicable (under NDA)	SMETA	30/Oct/23	93
Spartan	Bags/Hats/Accessories	Not Applicable (under NDA)	Not Applicable (under NDA)	SMETA	20/Sep/24	82
	Bags/Backpacks	Not Applicable (under NDA)	Not Applicable (under NDA)	BSCI	17/Jan/24	90
AGS Prints Pty Ltd	Apparel/Garments	Ningbo Qikai Texttiles Co.,Ltd	Gu Lin town, Haishu district, Ningbo, Zhejiang, China	SMETA	18/Apr/24	N/A
PNW International/BOCINI	Apparel/Garments	Quanzhou Pengtai Garments Co.,Ltd	Jinshang Town, Shishi Area, Quanzhou city, Fujian China	SMETA	08/Jan/24	N/A
Kootex International Pty Ltd	Apparel/Garments	Anhui Yuetu knitting Tech Co.,Ltd	Economic Development Zone, Huangshan, Anhui	BSCI	05/Nov/23	88
In Style Apparel Pty Ltd	Apparel/Garments	Not Applicable (under NDA)	Not Applicable (under NDA)	SMETA	01/Aug/22	94
Dynamic Headwear	Hats/Bags/Clothes	Progressive Co.,Ltd	No. 6 Qiantan 2nd Street, Shipai Town, Dongguan City, Guangdong, China	SMETA	13/Sep/23	N/A
Indigo Wolf	Apparel	Not Applicable (under NDA)	Not Applicable (under NDA)	BSCI	27/Nov/23	76
LW Reid	Apparel	Statesman Hats Ltd	No. 33, Palliyawatta Handala, Wattala 11300 LK	SMETA	14/Aug/23	N/A
Game On Sports	Apparel	Not Applicable (under NDA)	Not Applicable (under NDA)	BSCI	02/Jan/24	81

Lowes Supplier	Products	Factory name	Factory Location	3rd Party Auditor	Pass Audit Date	Intertek WCA Score
Global Fashion (M.T.O)	Apparel/Garments	Not Applicable (under NDA)	China site 1 (Under NDA)	BSCI	16/Nov/23	85
	Apparel/Garments	Not Applicable (under NDA)	China site 2 (under NDA)	BSCI	04/Jan/24	61
Boyd International Pty Ltd	Apparel/Garments	Sunny Jet Hosiery Co.,Ltd	No.9 Longquan Rd, Guangling Industry Zone, Yangzhou, Jiangsu, China	SMETA	20/Nov/23	N/A
	Apparel/Garments	Shaoxing Keqiao Hesheng Garment Co.,Ltd	Yueqi Rd, Pingshui Town, Keqiao Shaoxing City, Zhejiang, China	WRAP	04/Sep/24	98
MDR Sales International Pty Ltd	Apparel/Garments	Network Clothing Limited	228/3, Shahid Rawshan Sarak, Chandana, 1702, Gazipur Dhaka Bangladesh	BSCI	15/Nov/23	80
China Advantage Pty Ltd	Apparel/Garments	Ning Bo HengYi Clothing Co.,Ltd (Willing)	No. 198 Baihe Road, Xiangshan Industrial park, Ningbo, China	BSCI	22/Sep/24	90
	Apparel/Garments	Nanchang Hongao Garments Co.,Ltd	Rm 310, 3rd Fl, 988 Dongtai Ave, Qingshanhu District, Nanchang, Jiangxi, China	BSCI	16/May/24	83
	Apparel/Garments	XiangShan HuiZhi Knitting Co., Ltd	No.130 Baihe Rd, Industrial Zone, Xiangshan, Ningbo, China	SMETA	05/Jan/24	N/A
	Apparel/Garments	Jiangyin ZhongRong Textile Co.,Ltd	21 Xinyang Rd, Xinqiao Town, Jiangyin, Wuxi, Jiangsu, China	SMETA	27/Dec/23	N/A
	Apparel/Garments	NanChang YiHuiFang Trade Co.,Ltd	Luojia Town, Qingshanhu District, Nanchang, Jiangxi, China	BSCI	02/Sep/24	77
Madison Skye	Apparel/Garments	Jiangxi Bohan Imp & Exp Co.,Ltd	South Gaoxing Rd, Changdong Industrial zone, Nanchang, China	BSCI	12/Sep/24	81
	Apparel/Garments	Changshu Dajia Textile Co.,Ltd	Xingqiao villiage, Guli town, Changshu, China	BSCI	15/Dec/23	82
	Apparel/Garments	Nanchang Xindongyan Science& Technology Industrial Developing Co.,LTd	Chuangxin 2nd Rd, Hightech Development Zone, Nanchang, China	BSCI	28/Dec/23	80
	Apparel/Garments	Anhui Jinhan Clothing Co.,Ltd	Huainan High-Tech Industrial Development Zone, Huainan, Anhui, China	BSCI	16/Jun/24	84
	Apparel/Garments	Heibei Jiawei Clothing Co.,Ltd	Mainland Town, Ningjin Country, Xingtai, Hebei, China	SMETA	20/Sep/24	94
KRAYONS SOURCING LIMITED	Apparel/Garments	Aleya Apparels Ltd	244, Hemayetpur, Savar, 1340, Dhaka, Bangladesh	BSCI	15/Dec/22	79
The Enterprise Group P/L	Apparel/Garments	Mingpai Garment Factory	Gongdi Shan Industrial District, Chengdong Town, Haifeng County, Shanwei, Guangdong, China	QIMA	25/Mar/23	76
Engelite	Apparel/Garments	Huaian Knitting Hat Factory	No.58 JingShen Rd, Huaian District, Huaian, Jiangsu, China	BSCI	11/Jan/24	80
Checkpoint	Accessories	Checkpoint Apparel Labelling Solutions Co Ltd	No.3 Guangmind Rd, Yufeng, DongGuan City, China	SMETA	12/Dec/23	96
Ningbo Veken	Apparel/Garments	Ningbo Tianyu Clothing Co., Ltd	No. 6 Xinjue Rd, Juexi St, Xiangshan, Ningbo, Zhejiang, China	BSCI	21/Jun/24	73

N/A - Suppliers / factories accredited under SEDEX SMETA

Pillar 4, will typically not require verification through the Intertek WCA.

WCA Score - shading indicates our risk score within our suppliers.



Good

Remediation Required

Workplace Conditions Assessment

Is an industry-agnostic and widely accepted risk-based solution in our supply chain assurance suite of services. It provides on-the-ground support and expertise to help companies manage supply chain due diligence specific to social and labour conditions, health & safety, environment, and business practices.

Section 1

Section 2

Section 3

Section 4

Section 5

Section 6

Section 7

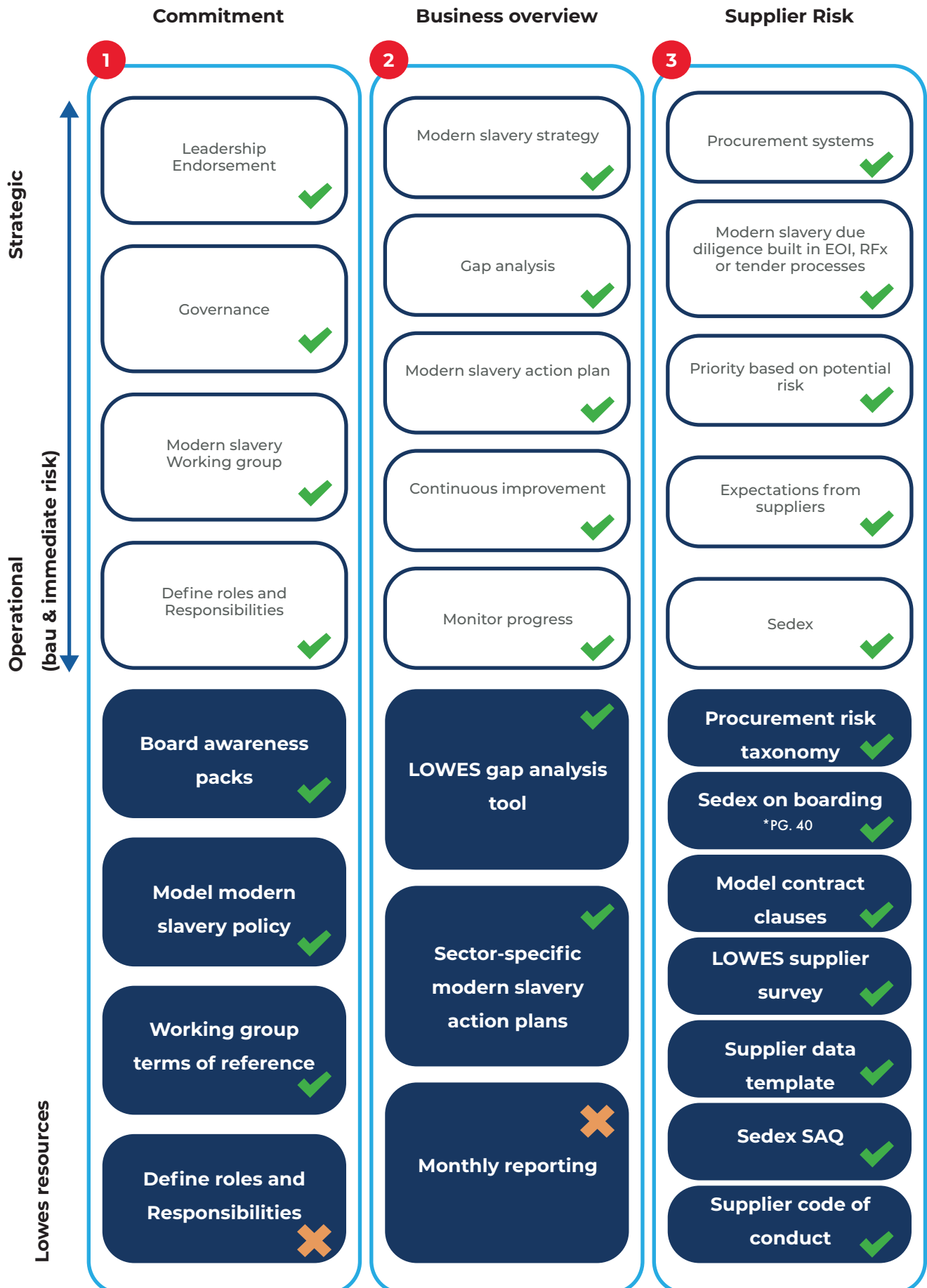
Annexure

2025 Commitments | Reports

Lowes Supplier	Products	Factory name	Factory Location	Expected & Follow up date
Sunshine Industry	Apparel/Garments	Ningbo Chenhong Garment CO., Ltd	NO. 655-77 Qiming Road, YinZhou District, Ningbo, ZheJiang, China	2026 May
Elegant Knitting	Apparel Knitwear	Elegant Knitting International LTD	No 3B, Biyagama, Malwana, Sri Lanka	2025 June
AFW Pty Ltd (Krieger Textiles)	Apparel/Garments	Yangzhou Yiju GARMENTS Co.,Ltd	NO. 9 Meihu Rd, A Hanjiang District, Yangzhou, JiangSu Prpvce, China	2025 Aug
	Apparel/Garments	Ma An Shan Xinbo Garments Factory	Yangba Village, Huoli Street, Huashan District, MaAnshan City, Anhui, China	2025 Aug
	Apparel/Garments	Nanjing Classic Garments Corp	No.1 Building, No.125 Qiaobei Rd, Jiangning St, Nanjing City, JiangSu, China	2025 Oct
	Accessories (Ties)	Shengzhou Xiuhe Tie & Weaving Co.,Ltd	No. 65, Jiajia Rd, Pukou Street, Shengzhou, Shaoxing City, Zhejiang, China	2025 Mar
	Apparel/Garments	Thuan Tien Production trading import export Co.,Ltd	30/1Q Trung Dong 2 Hamlet, Hoc Mon DISTRICT, Ho Chi Minh City, Vietnam	2025 Oct
Georges Apparel Pty Ltd	Apparel/Garments	PT. Dan Liris	No 23 Banaran, Kecamatan Grogol, Kabupaten Sukoharjo, Indonesia	2025 Aug
	Apparel/Garments	The Ning Bo Blossom Knitting	No 288 Huiyan Rd, Fenghua District, Ningbo, China	2025 Mar
Shiny Pty Ltd	Apparel/Garments	Xiamen PJD garment CO.,Ltd	Houxi Industry Group, Jimei Area, Xiamen, China	2025 April
AZD Australia Pty. Ltd	Apparel/Garments	Jiangsu Sainty Kasin Trade Co., Ltd	No.6 Dongtinghu Rd, Economic Development Zone, Hongze, Jiangsu, China	2025 Nov
Mitch Dowd	Tights	Yiwu JingLi Knitting Technology Share Corp.,Ltd	Suxi Town, Yiwu City, Zhejiang, China	2024 Nov
	Socks	Zhuji City Yiya Knitting Co.,Ltd	NO 502 Xiajiang Rd, Jianlu Community, Datang St, Zhuji, Shaoxing, Zhejiang, China	2025 July
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Noone	Ties	PT Trisco Tailored Apparel Manufacturing	Jl Raya Kopo Soreang KM. 11.5, Katapang,SOREANG, Bandung, Indonesia	2025 July
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	Apparel/Garments	The Ning Bo Blossom Knitting	No 288 Huiyan Rd, Fenghua District, Ningbo, China	2025 Mar
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Calcoup Knitwear	Knitwears	Calcopu knitwear (Fiji) Ptd Ltd	Lot 36 &37, Namaka Indutrial Sub-division, Nadi, Fiji	2026 April
OnTrack Sportswear	Sportswear	Not Applicable (under NDA)	GuangDong Province, China	2025 Jan
Epicentre	Accessories (Hats)	Not Applicable (under NDA)	Not Applicable (under NDA)	2025 Oct
Spartan	Bags/Hats/Accessories	Not Applicable (under NDA)	Not Applicable (under NDA)	2026 Sept
	Bags/Backpacks	Not Applicable (under NDA)	Not Applicable (under NDA)	2025 Jan
AGS Prints Pty Ltd	Apparel/Garments	Ningbo Qikai Texttiles Co.,Ltd	Gu Lin town, Haishu district, Ningbo, Zhejiang, China	2026 April
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In Style Apparel Pty Ltd	Apparel/Garments	Not Applicable (under NDA)	Not Applicable (under NDA)	2024 Aug
Dynamic Headwear	Hats/Bags/Clothes	Progressive Co.,Ltd	No. 6 Qiantan 2nd Street, Shipai Town, Dongguan City, Guangdong, China	2025 Sept
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LW Reid	Apparel	Statesman Hats Ltd	No. 33, Palliyawatta Handala, Wattala 11300 LK	2025 Aug

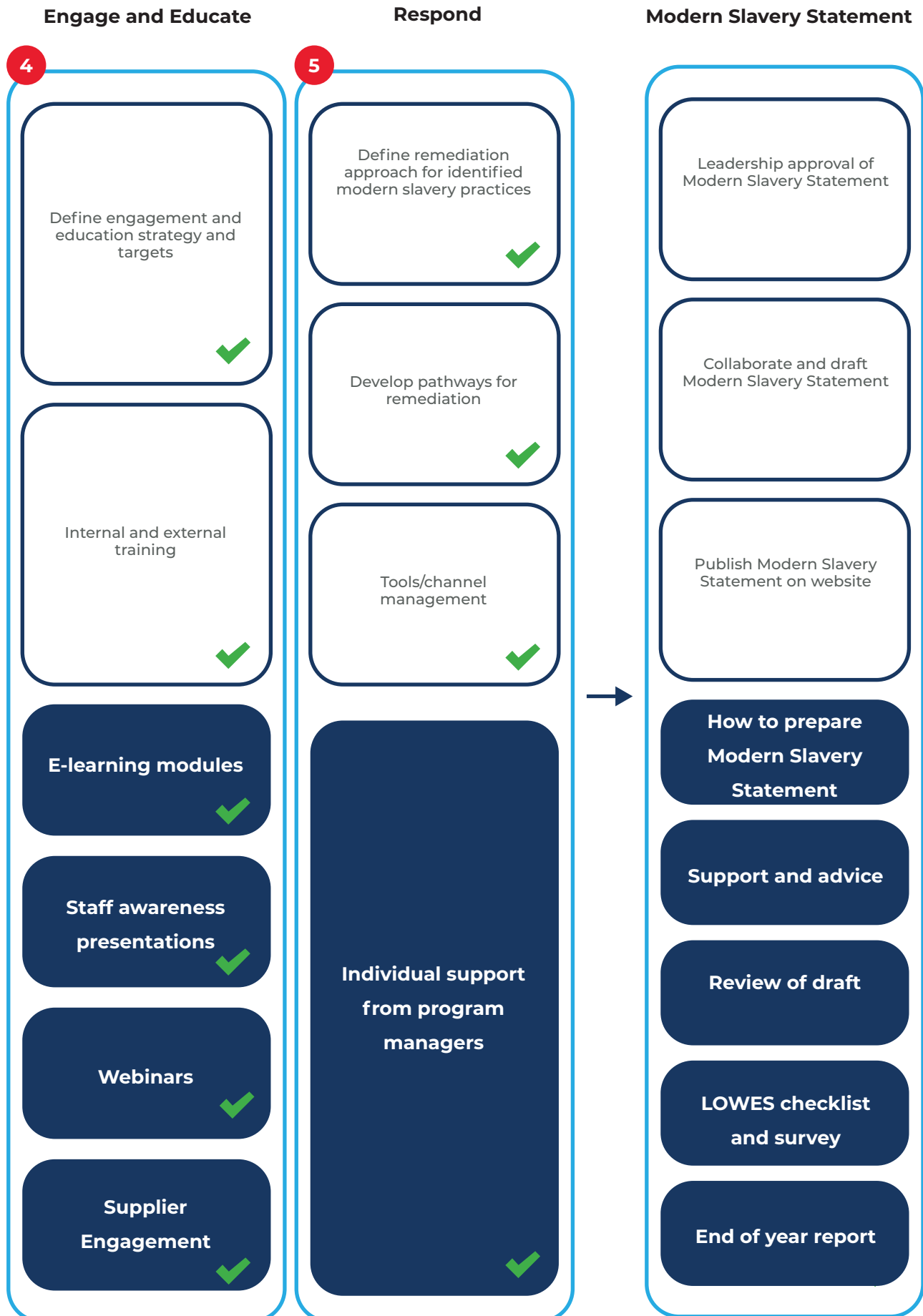
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Game On Sports	Apparel	Not Applicable (under NDA)	Not Applicable (under NDA)	2025 Jan
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	Apparel/Garments	Nanchang Hongao Garments Col.,Ltd	Rm 310, 3rd Fl, 988 Dongtai Ave, Qingshanhu District, Nanchang, Jiangxi, China	2025 May
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	Apparel/Garments	NanChang YiHuifang Trade Co.,Ltd	Luojia Town, Qingshanhu District, Nanchang, Jiangxi, China	2025 Sept
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Engelite	Apparel/Garments	Huaian Knitting Hat Factory	No.58 JingShen Rd, Huaian District, Huaian, Jiangsu, China	2025 Jan
Checkpoint	Accessories	Checkpoint Apparel Labelling Solutions Co Ltd	No.3 Guangmind Rd, Yufeng, DongGuan City, China	2025 Dec
Ningbo Veken	Apparel/Garments	Ningbo Tianyu Clothing Co., Ltd	No. 6 Xinjue Rd, Juexi St, Xiangshan, Ningbo, Zhejiang, China	2025 June
BISLEY SALES PTY LTD	Apparel/Garments	To be followed up in 2025		2025 JAN
Osmal	Apparel/Garments	To be followed up in 2025		2025 JAN
WORKWEAR Group	Apparel/Garments	To be followed up in 2025		2025 JAN

Risk Management Program | Modern Slavery Stream



✔ Green ticks represent modules we have achieved so far.

✗ Orange cross represent modules we are working on to complete.



ADDRESSING MODERN SLAVERY TIMELINE

05 TAKING ACTION

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.
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 whistle-blower policy ^{* annexure} is published and sent to all Lowes Staff. Creating an escalation pathway and providing an internal environment and a culture of safety.

TIMELINE

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.
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.
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 it's " 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.

TIMELINE

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 2022	Partnership signed with Blocktexx, 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 wire frame 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 Manger (ESG), as a response to the requirements for reporting criteria, including measuring the effectiveness of actions taken and demonstrating continuous improvement 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 fibres and materials.

TIMELINE

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.
FEB 2024	Launch of Lowes Sustainable Packaging Initiative project
APR 2024	Completion of RFID roll-out across all Victoria Lowes stores
MAY 2024	Lowes participated in the forum hosted by the ACAN team in Wollongong, where the NSW Anti-Slavery Commissioner discussed changes to public procurement practices aimed at addressing modern slavery risks. It is crucial for our business to understand how new public procurement due diligence and reporting obligations affect how to work with NSW government entities. More than 50 representatives from organizations attended the event.
JUL 2024	Completion of RFID rollout across all SA, WA, and TAS stores, with rollout beginning in NSW stores
AUG 2024	Launch of Schoolwear uniforms made from recycled materials in Lowes stores. In alignment with Lowes commitment to sustainability and in support of the Australian Government's plastic reduction and ban initiatives, Lowes introduced paper bags made from 100% recycled paper and reusable eco-friendly tote bags across all stores nationwide.
SEP 2024	Less Plastic Hanger Project starts, aiming to reduce plastic hanger usage by 50% in year 2025 through reusing and reducing new purchases. Introduced via Blocktexx to the exploration of teaming up with industrial design house "Vert design" whereby, we utilise our raw materials produced from our schoolwear division through the recycle plant at blocktexx to produce vessels via injection moulds such as lunchbox's , hangers , shopping carts. They continuation to explore these will kick off in 2025.
OCT 2024	ESG Manager Tim Zhu conducted annual overseas factory visits to ensure company's Ethical Sourcing Policy and Supply Chain compliance.

TIMELINE

NOV 2024

ESG Manager Tim Zhu and CIO Sarann Ryan attend a two day workshop at the global sourcing Expo, in Melbourne to start planning Scope 3 commitments.

DEC 2024

Lowes embarks on organising a over \$3M worth of apparel products to Fiji for reuse, plan for disaptch into Fiji feb 2025, in line with Lowes sustainability goals. The Fiji Reuse Program focuses on repurposing materials, reducing waste, and providing resources to local communities in need. By donating this product, Lowes is giving women the opportunity to develop new skills, gain valuable experience, and empower themselves for a brighter future.

Section 1

Section 2

Section 3

Section 4

Section 5

Section 6

Section 7

Annexure



05 OUR PARTNERSHIPS

A key principle of our 2025 goals, “People First, Planet Forever, Progress Together,” underscores our commitment to tackling modern slavery. This year, in our pursuit of leadership in this area, we strengthened our partnership strategy through strategic industry appointments, collaboration with governments and regulators, and enhanced advocacy in high-risk areas.



Total Quality. Assured.

Member since : March 2020

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.



Sedex² Member

Member since : December 2020

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.

MANAGING OUR COMPLIANCE

Lowes Policy

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)
- SGS
- WRAP

2025 Commitments ISO accreditation for Lowes.



CONTINUOUS IMPROVEMENT

Lowes Panel

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

The Panel consists of 4 leadership members whose areas govern Technical operations,

- Chief Information Officer, **Sarann Ryan**
- Merchandise Control, **Neelima Pagare**
- ESG Manager, **Tim Zhu**
- Human Resources, **Jason Heap**
- Head of School Operations, **Matthew 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.



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.



Tim Zhu, our Environmental and Social Governance (ESG) Manager, has been pivotal in driving sustainability at Lowes. By embedding the principles of **“Reuse, Reduce, and Recycle”** into our garment development process, Tim has reshaped how we design and produce our products. This approach prioritizes circularity, ensuring materials are re-purposed and waste is minimized, ultimately contributing to a more sustainable future. Tim’s leadership is helping Lowes create innovative designs that align with our commitment to environmental stewardship while mitigating risks and enhancing our reputation as a socially responsible brand.

REUSE. REDUCE. RECYCLE
RETHINK FOR A SUSTAINABLE TOMORROW

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. 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.



SECTION 7

SUSTAINABILITY

Packaging & Plastics

Our initiatives aim to minimize plastic waste in our products, packaging, stores, and distribution centres, reducing landfill contributions. We are actively working to eliminate the most harmful forms of plastic and transitioning to solutions that incorporate recycled content or use recyclable and compostable materials wherever feasible.

Through targeted goals, innovative partnerships, and sustainable practices, Lowes is taking responsibility for addressing plastic waste and supporting a healthier planet for future generations.

COMMITMENTS

By January 2025, 30% of the plastic in our own packaging will be replaced with biodegradable, recycled, or plant-based materials. By 2025, all school blazers will feature recyclable hangers, further advancing our sustainability goals. Additionally, all sock packaging will transition to 900gsm card, reducing plastic usage by approximately 40 tonnes annually through this conversion.

OUR APPROACH

We are undertaking a baseline assessment of plastic usage and composition in our own-brand products as the foundation for a roadmap to meet our 2025 target on reducing problematic plastics and our 2026 targets for incorporating recycled content. Pilot programs for hanger recycling have been successfully implemented, serving as a crucial stepping stone for broader adoption across the company.

OUR PROGRESS

We are making significant progress in our sustainability journey by setting ambitious targets and implementing meaningful changes across our packaging and product practices. By March 2025, 44% of the plastic used in our own packaging will be sourced from biodegradable, recycled, or plant-based materials. This marks a critical step in reducing our reliance on conventional plastics and lowering our environmental footprint.



This initiative reflects our commitment to integrating eco-friendly solutions throughout our supply chain.

LOWES QUICK STATS

Polybags : 1.7 million Plastic removed from the business.

GARMENT BAGS : 40 thousand bags removed per annum.

BioE-Satchels : 133k per annum, replaced the plastic originals.

Single use plastic bags: 730k per annum has been removed from the business.

Recyclable totes: 200k per annum, replaced single use bags.

*launched Sep 2024

Recycled Paper Bags : 100k per annum, alternative option.

*Launched Sep 2024

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 biodegradable. 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 moved to a compostable garment bag made from annually renewable plant crops like corn, sugar cane and potatoes. After use, they can be decomposed by micro-organisms, through a process of industrial bio degradation, into biomass that can be used as fertilizer for plants.

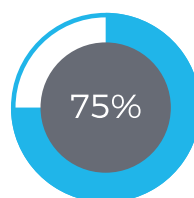
Material PLA and PBAT

Degradation 6-12 months

Feature Biodegradable.

We are excited to share that our recyclable paper bags have been successfully introduced across a three quarters of our business operations. This marks a key milestone in our ongoing journey toward sustainability and reducing plastic waste. By adopting these recyclable alternatives, we are working to minimize our environmental footprint while supporting a circular economy.

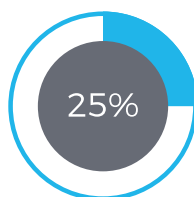
Paper Bags



We're going greener! Paper bags now make up 75% of our carry bags across the business.

We are thrilled to announce the launch of our recyclable tote bags in September 2024, marking another step forward in our sustainability journey. Designed to be both stylish and environmentally friendly, these bags offer a practical alternative to single-use plastics. By introducing recyclable tote bags into our business, we are reinforcing our commitment to reducing waste and promoting eco-conscious choices for our customers.

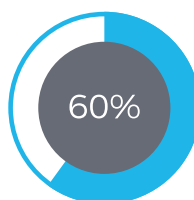
Tote Bags



Our tote bags now make up 25% of our new carry bags across the business.

Another successful implementation of biodegradable e-satchel bags into our business operations, achieved within just one year. This initiative reflects our commitment to sustainability and reducing environmental impact.

E-Satchels



We're reducing our current stock to make way for our new compost-able e-satchel bags.



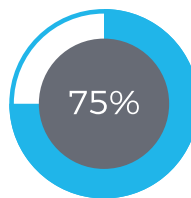
Packaging Progress

We are excited to share that recyclable poly bags have been successfully introduced across a three quarters of our business operations. By adopting these recyclable alternatives, we are working to minimize our environmental footprint while supporting a circular economy.

As part of our sustainability efforts, we are introducing recycled cardboard hooks into our business, aiming to achieve 75% usage by 2026. This initiative will significantly reduce our reliance on traditional materials. The School Blazer program will be the first to adopt these innovative hangers, paving the way for more sustainable practices across our garment range.

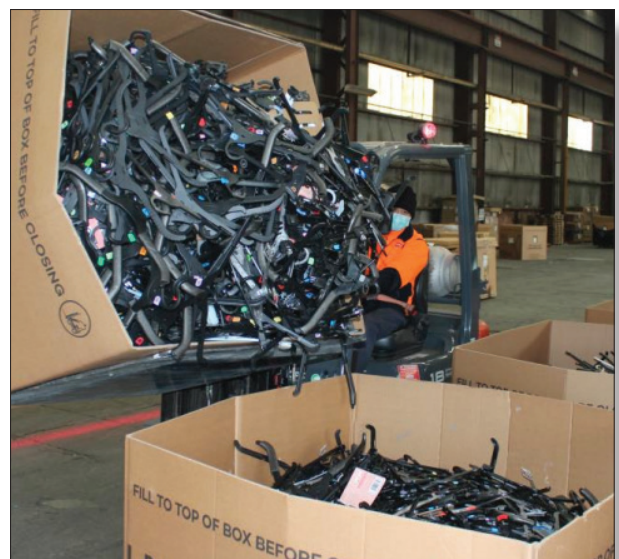
Additionally, we are partnering with Pact Group, who have developed a plastic hanger reuse solution to eliminate single-use plastic hangers. Their sustainably designed plastic hangers are engineered to withstand multiple cycles without breakage, offering a lifespan of over 10 years. This collaboration further reinforces our commitment to reducing environmental impact.

Garment Poly bags



We're going greener! Paper bags now make up 75% of our carry bags across the business.

Recycled Hangers & Reused Hangers



Eliminating single-use coat hangers plastic hangers.



Menswear garment bag



Accessories Poly bags and plastic tags.

Cardboard hangers

Cardboard hooks



Recycled Hangers - Schoolwear Blazers

SECTION 7

RFID

LOWES ACADEMY - SUMMARY 3 VIDEO

07 INVENTORY MANAGEMENT & TRACEABILITY

RFID UPDATE

Full saturation of RFID tags on all Lowes products completed by January 2025 are on track.

By June 2024, Digital Product Passport, QR CODE look up feature is reporting on all traceability of products.

PROGRESS

To bring about operational efficiencies to the store network, by implementing RFID technology allows us to track inventory “Setting up our RFID in our Western Australia office, shaping a brighter, more efficient tomorrow for Lowes and our valued

customers.” “Via the QR code consumers, will be able to see traceability on Lowes garments. From the factory to the Sales floor to the recyclability components.”

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 at Head office

- Buyers 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.

By utilizing RFID technology, we achieve greater accuracy in inventory management, allowing us to optimize stock levels and order only what is truly needed. This improved efficiency leads to reduced overproduction and transportation, contributing to a significant decrease in carbon emissions and supporting our sustainability goals.

A man wearing a light blue button-down shirt is shown from the chest up. His hands are clasped in front of him. The background is a solid light grey.

SECTION 7

DIGITAL PRODUCT PASSPORT

07 BUILDING OUR DPP

A Digital Product Passport (DPP) in the garment retail industry is an innovative tool that enhances transparency, sustainability, and consumer engagement. This digital record accompanies a garment throughout its lifecycle, providing detailed information such as materials used, manufacturing processes, origin, care instructions, and end-of-life recycling options.

By integrating a DPP, we can empower our consumers to make better informed purchasing decisions, promoting responsible consumption. The passport also supports sustainability goals by enabling traceability in supply chains, facilitating compliance with environmental regulations, and encouraging circular practices like garment repair, reuse, or recycling.

For Lowes, the DPP offers opportunities for brand differentiation, improved customer trust, and data-driven insights to refine product offerings. It represents a significant step toward a more sustainable and accountable garment industry.

At Lowes we want you to know your clothes.
REDUCE | REUSE | RECYCLE

ETHICAL CHOICES THAT MATTER
WANT TO TRACE YOUR PRODUCT?
PRODUCT NUMBER
Pop the 5 digit number as highlighted here and discover the Digital Product Passport.

Eco-friendly Fashion for the Modern Shopper.
Discover the composition of the garment you have purchased, including the materials used in its production. Promote sustainability by making informed choices about eco-friendly fabrics.

Traceability
We believe knowing where your clothes come from is as important as the quality or style. With our traceability features you can easily map the journey of every piece, from the farm to your closet.
→ Read more

What are Digital Product Passports?
Traceable – Product data is linked to physical product for end-to-end traceability. This includes details such as:

Sustainability: Embracing Environmental Responsibility.
Lowes partners with textile recyclers for sustainable garment recycling and waste management in schools, promoting a circular economy and reducing environmental impact.
→ Read more

SECTION 7

ON THE ROAD TO NET ZERO



Breakdown by Mode of Transport	Road	Total
Total Consignments	11346	11346
Total weight (kg)	325078.000	325078.000
Total Road CO2	29.096	29.096
Total Road CO2 saved by EV	0.0224235	0.0224235
Total Air CO2	0.000	0.000

07 EMISSIONS & SCOPE |

Decreasing emissions across our business and supply chain.

Scope 1, 2, and 3 are ways to classify greenhouse gas emissions based on where they originate from:

Scope 1

Direct emissions from sources that a company owns or controls, such as burning fuel in vehicles

Scope 2

Indirect emissions from the generation of purchased energy, such as the electricity used in a company's buildings

Scope 3

Indirect emissions that occur in the value chain of the reporting company, including both upstream and downstream emissions

What is the Difference Between Scope 1, 2, and 3 Emissions?

The Greenhouse Gas Protocol (GHG Protocol) sets the standards for calculating GHG emissions around the world. Most corporate sustainability reporting programs are based on the GHG Protocol.

In compliance with Australia's National Greenhouse and Energy Reporting (NGER) scheme, Lowes has completed reporting on Scope 1 and 2 emissions, which are mandatory for companies meeting the reporting thresholds. Scope 1 emissions cover direct emissions from owned or controlled sources, while Scope 2 includes indirect emissions from the generation of purchased electricity.

SECTION 7

OUR VISION

THE 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 on boarded 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 1252 staff and is sectioned into core areas managed by our internal intranet called the located on our iPad. 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 has implemented the “Gate Process,” a project management approach designed to ensure accountability among buyers, product developers, and planners during the development, sourcing, and purchasing phases. This process is reinforced at the leadership level, emphasizing sustainability and waste management as key performance indicators for all team members involved. In 2024 the gateway has been further refined to incorporate initiatives focused on reuse, reduction, and recycling, aligning with our commitment to sustainable practices and resource efficiency.

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, reuse, reduce or recyclability elements
- 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

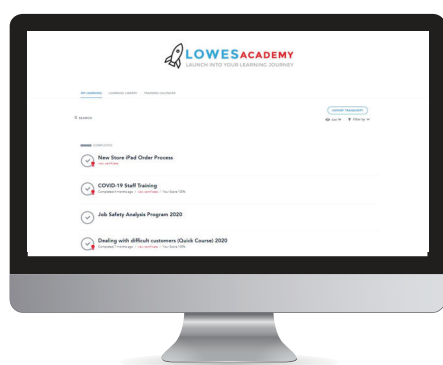
- Design – present to team: research, initial design sketches, fabric options, colour options and costings with reuse, reduce or recyclability elements.
- Sign off

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





SCHOOLWEAR GATEWAY

STEP 01

RECEIVE SAMPLE REQUEST

Senior 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 points and size range. This can be accompanied by samples for reference to colour, fabrics and embroidery.



STEP 02

CREATE ARTWORK

Product Team - Graphics - Senior 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.



STEP 03

DESIGN FOR CIRCULARITY

Product Team - Snr Account Manager - Client

Garments go under a Gateway process for the circularity project. Products are designed for recyclability of fabrication, trims, hardware, dyes and procurement processes. Reuse, Reduce & recycle elements.



STEP 04

DEVELOP TECH PACK & REQUEST SAMPLE

Spec Technician - Product Team

The tech pack is the blueprint for each product. 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.



STEP 05

RECEIVE SAMPLE & OBTAIN APPROVAL

Product Team - Senior 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.



STEP 06

GARMENT SET UP

Product Team - Spec Tech - Data Integrity

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 for the product.



STEP 07

FORECASTING & ORDERING

Planners - Stock Control Team

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



STEP 08

PRODUCTION & SHIPMENT

Production Co-ordinator

Fabric is made. Bulk production is completed and a shipment sample is sent for final sign off. The order is shipped to the warehouse and delivered to stores.



STEP 09

SCHOOL UNIFORM IN STORE

School / Parents

Now you have your uniform range in store and online for your community to purchase.



SECTION 7

07 CIRCULARITY

“We are on an urgent mission to stop textiles and clothing going into landfill. At BlockTexx® we re-manufacture textile waste back into the world’s new products. .”

ADRIAN JONES,
DIRECTOR & OWNER | BLOCKTEXX





Textile recovery technologies

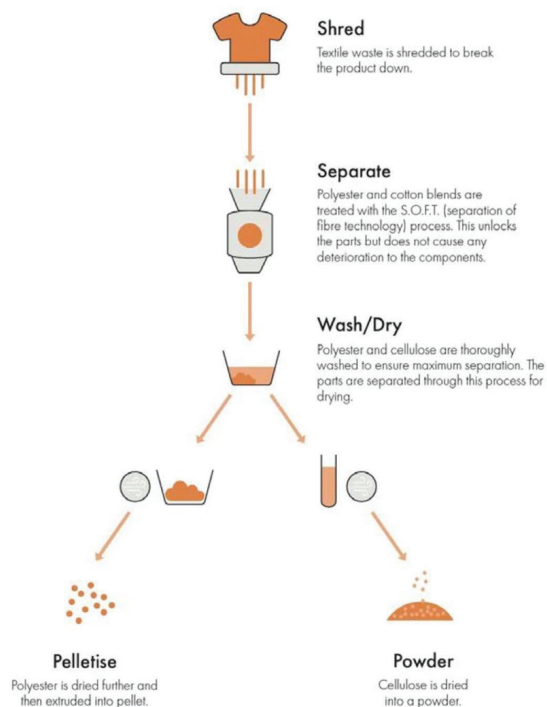
BLOCKTEXX

ABN 83 625 080 373

<https://www.blocktexx.com/>



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



Outputs: Amorphous rPET pellets
Microcrystalline Cellulose
Cake

Commercial in confidence

The Lowes Continuous Improvement Committee met with Adrian Jones, Director and Owner of BlockTexx. Following the discussion, Adrian confirmed that our fabrications meet all the criteria required for processing at their facility. Notably, 85% of our Schoolwear items are made from polyester-cotton blends, making them suitable for resource recovery, recycling, and conversion into raw materials.

SEPARATION OF FIBRE 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.

PROGRESS

Since then, we have collaborated with BlockTexx and made significant progress in our up cycling journey, reinforcing our commitment to sustainable practices and circular solutions.

SECTION 7

07 CIRCULARITY



UPPAREL - STOCK RECYCLING

ABN 61 672 269 788

<https://upparel.com.au/>



Lowes has been collaborating with Upparel, for over five years, fostering a shared commitment to sustainable waste management. Through this partnership, we ensure that our school uniforms and basic apparel are purposefully managed and diverted from waste, aligning with a mindful and sustainable approach. In partnership with visionary collaborators, we create opportunities to reduce and reuse waste through clothing donation bins & online initiatives.

OUTLOOK

UPPAREL creates opportunities to upcycle, upsell, and enhance the value of textiles. At Lowes, we are working together to leverage these opportunities, focusing on sustainable practices that elevate the life cycle of our garments while reducing waste and promoting circularity in our operations.

UPPAREL We are for the next generation.	Lowes Manhattan Q1 FY25 IMPACT STATEMENT		
<p>Congratulations Lowes Manhattan!</p> <p>In the 1st Quarter of FY25, you prevented 834kg of textiles from being sent to landfill.</p> <p>This has also resulted in the prevention of 2,919kg of greenhouse gases from polluting our atmosphere.</p> <p>We are so pleased that we were able to join forces to create a better planet and a brighter future for the next generation!</p> <p>From the UPPAREL team</p>	<p>Here's what you've achieved!</p> <table border="0"><tr><td> 834 kg TEXTILES DIVERTED FROM LANDFILL</td><td> 2,919 kg GREENHOUSE GASES PREVENTED</td></tr></table> <p>Thank you again for joining our fight against textile waste.</p>	834 kg TEXTILES DIVERTED FROM LANDFILL	2,919 kg GREENHOUSE GASES PREVENTED
834 kg TEXTILES DIVERTED FROM LANDFILL	2,919 kg GREENHOUSE GASES PREVENTED		



WORNUP - UPRECYCLING

ABN 87 610 520 619

<https://wornup.com/>



Worn Up originated from Sustainable Schoolwear and has been dedicated to transforming school and corporate uniforms since 2016. Initially producing uniforms, Worn Up decided to take responsibility for the end-of-life of the garments they made, ensuring they didn't end up in landfills. While Worn Up no longer produces uniforms, they now exclusively collaborate with rag traders and major retailers to identify products that can be reconstituted into new items. These products are categorized as "up-cycled," as they can be broken down and repurposed multiple times.

Through their Textile Rescue Program, Worn Up partners with schools, corporates, councils, and sports associations to keep uniforms out of landfills and repurpose them as raw material for new products.

Together, Worn Up and Lowes have achieved significant milestones in reducing textile waste and supporting the circular economy, and we are looking towards the future endeavours.



07 COMMUNITY | Donations

Our CEO Mrs Linda Penn is passionate about giving back to the community and giving back to organisations in need. The act of giving is embedded in the Lowes mantra, and one we hold close to our hearts. Under her leadership Lowes has teamed up with many worthwhile causes highlighting the majors donations below.

Our CEO, philanthropic endeavours permeate through the whole business.



MARK HUGHES FOUNDATION

\$5,448,578.00

The Mark Hughes Foundation (MHF) is a charity formed in Newcastle by Mark and Kirralee Hughes following Mark's diagnosis with Brain Cancer in 2013. The Mark Hughes Foundation's mission is to raise much needed funds for research, to create awareness and support brain cancer patients and their families.



SYDNEY CHILDREN'S HOSPITAL

\$935,074.00

Lowes has been supporting one of the largest and most trusted kids' health charities in the country, Sydney Children's Hospitals Foundation raises funds to help provide all children with access to the best possible healthcare, whenever and wherever they need it.

[Read More](#)



HOSPITALS UNITED FOR SICK KIDS

\$266,254.00

Lowes is proud to partner with Hospitals United for Sick Kids through our \$10 donation from every Bucket Hat purchase. Together with Hospitals United for Sick Kids we're helping children get home to the things they miss most.



CMRI JEANS FOR GENES

\$2,365,851.41

Every dollar you donate goes directly to Children's Medical Research Institute and helps find treatments and cures for children's genetic diseases. We can't do it without you.

Annexure | AI Policy



Lowe's: AI Internal Usage Policy

Context

There is a growing use of artificial intelligence tools ("AI") in our work and personal worlds, and it is likely to have a significant impact on the way we work and how we use our personal time. A lot is being written and put forward about AI's potential to save labour and automate tasks, speed up decision-making, and make significant positive changes to business operations.

Our company has looked at what it sees as some of the potential impacts of using AI tools, and feels caution is warranted before embracing AI to a significant extent. Some of the challenges we see relate to information security and data protection, and quality control management. This policy is an important guide for employees on how Lowe's expects AI to be used in the workplace, to ensure safety and security when using AI tools, especially when it involves sensitive company and customer information.

Lowe's is committed to protecting the confidentiality, integrity, and availability of all company and customer data, and preserving the integrity of its systems. This policy requires **all** employees and **contractors** ("Staff") to use AI tools in a manner required by this Policy which is consistent with our security best practices.

Training

Each Staff member intending to use any form of AI in, or as part of, performance of their duties at the company, must attend and pass any mandatory AI Training that the company requires. Where applicable, once completed and passed, you will be registered with our IT department as an authorised AI user.

Approved & Prohibited AI Tools

Once you have passed applicable AI Training and been registered with IT, in order to use an AI application it must be approved by IT. IT maintains an ongoing list of currently prohibited applications (See Schedule 1A below) and those that are approved (see Schedule 1B below). If the AI application you wish to use is on the authorised list then it can be used without further steps. If the AI app proposed is on the prohibited list it cannot be used. If the application you propose to use is not on the current IT list of approved AI applications, and is not in the prohibited list, IT will need to review it and determine if it can be used. Please submit by email to the IT AI email address, details of the application you propose to use and what you wish to use it for. You must not use the application until you have received approval from IT.

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Current as at 20Jun24



Security Best Practices

All Staff are expected to adhere to the following best practices when using AI tools:

a. Evaluation of AI tools: In addition to IT reviewing the application in terms of security and risk, you must review the terms of service, the provider's privacy policy and any third-party services used by the tool.

b. Protection of confidential data: Employees must not upload or share any data that is confidential, proprietary, or protected by regulation without prior approval from the appropriate department. This includes data related to customers, employees, company finances, compliance and/or partners.

c. Access control: Employees must not give access to AI tools outside the company without prior approval from the appropriate department or manager and subsequent processes as required to meet security compliance requirements. This includes sharing login credentials or other sensitive information with third parties.

d. Use of reputable AI tools: Employees should use only reputable AI tools and be cautious when using tools developed by individuals or companies without established reputations. Any AI tool used by employees must meet our security and data protection standards and as noted above, be approved by IT before being used.

e. Compliance with security policies: Employees must apply the same security best practices we use for all company and customer data. This includes using strong passwords, keeping software up-to-date, and following our data retention and disposal policies.

f. Data privacy: Employees must exercise discretion when sharing information publicly. As a first step, employees must ask themselves the question, "Would I be comfortable sharing this information outside of the company? Would we be okay with this information being leaked publicly?" before uploading or sharing any data into AI tools.

g. Data opt out: It is essential that any AI applications proposed to be used must enable the user to opt out of allowing the provider to use the input data for its own purposes.

h. Limited Purposes: AI applications may only be used for the purposes set out in Schedule 2 below.

i. Mandatory Guidelines: All AI users must comply with the Guidelines set out in Schedule 3.

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j. Other Policies: AI users must also ensure they are aware of and comply with the other policies set out in Schedule 4.

k. Monitoring: All Staff acknowledge that Lowes will monitor use of AI in such ways as are appropriate and comply with relevant law, to achieve the outcomes noted in Schedule 5.

Review and Revision

This policy will be reviewed and updated on a regular basis to ensure that it remains current and effective. Any revisions to the policy will be communicated to all Staff.

Conclusion

Our organisation is committed to ensuring that the use of AI tools is safe and secure for all employees and customers, as well as the organisation itself. By following the guidelines set out in this policy, we can maximize the benefits of AI tools while minimising the potential risks associated with their use.

Acknowledgement and Compliance

All Staff must read and sign this policy before using any AI tools in the organization. Failure to comply with this policy may result in disciplinary action, up to and including termination.

By signing this policy, you acknowledge that you have read and understand the requirements set out in this policy. You agree to use AI tools in a manner consistent with this and related policies and to report any security incidents or concerns to the appropriate department or manager.

Staff Signature: _____

Date: _____



Schedule 1A – Prohibited AI Apps As at 20 June 2024

Chatbots

- ChatGPT - OpenAI's conversational model.
- Grok - X's/Twitter's conversational model.
- Copilot - Microsoft's everyday AI companion.
- Gemini - Google Deepmind's multimodal large language model.
- Character.AI - Create and chat with custom characters.
- ChatPDF - Chat with any PDF.
- ChatSonic - AI-powered assistant for text and image creation.
- Pi - Personalized AI platform and digital assistant.

Search Engines

- Perplexity AI - AI-powered search tools.
- Metaphor - Language model powered search.
- Phind - AI-based search engine.
- You.com - AI-powered search engine with privacy focus.
- Komo - AI-powered search engine.

Local Search Engines

- privateGPT - Ask questions to your documents offline using LLMs.
- quivr - Chat with your files using LLMs & embeddings.

Writing Assistants

- Jasper - AI-powered content creation.
- Compose AI - Chrome extension for AI-powered autocompletion.
- Rytr - AI writing assistant for high-quality content.
- wordtune - Personal writing assistant.
- HyperWrite - AI assistant for confident writing.
- Moonbeam - Efficient blog writing tool.
- copy.ai - AI-powered marketing copy and content.
- Anyword - AI writing assistant for effective copy.
- Contenda - Create content from existing material.
- Hypotenuse AI - AI-generated articles, product descriptions, and social media copy.
- Lavender - AI email assistant for efficient replies.
- Lex - AI-enhanced word processor.

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- Jenni - AI writing assistant for ideation and writing.
- LAIKA - AI trained on your writing for personalized assistance.
- QuillBot - AI-powered paraphrasing tool.
- Postwise - AI for tweet writing, scheduling, and follower growth.
- CopySmith - AI content creation for Enterprise & eCommerce.
- EmailTriager - AI for drafting email replies.

ChatGPT Extensions

- WebChatGPT - Enhance ChatGPT prompts with web results.
- GPT for Sheets and Docs - ChatGPT extension for Google Sheets and Docs.
- YouTube Summary with ChatGPT - Summarize YouTube videos with ChatGPT.
- ChatGPT Prompt Genius - Discover, share, and use the best ChatGPT prompts.
- ChatGPT for Search Engines - Display ChatGPT response alongside search results.
- ShareGPT - Share and explore ChatGPT conversations.
- Merlin - ChatGPT Plus extension for all websites.
- ChatGPT Writer - Generate emails and messages with ChatGPT AI.
- ChatGPT for Jupyter - Helper functions for Jupyter Notebooks powered by ChatGPT.
- editGPT - Proofread and edit content in ChatGPT.
- Forefront - Enhanced ChatGPT experience.

Productivity

- Mem - AI-powered personalized workspace.
- Taskade - AI for tasks, notes, lists, and mind maps.
- Notion AI - AI for efficient note and document writing.
- Nekton AI - AI for workflow automation.
- Rewind - AI powered by your personal data.

Meeting Assistants

- Cogram - Automatic notes and action items for virtual meetings.
- Sybill - Sales call summaries with emotion-based insights.
- Loopin AI - Collaborative meeting workspace with AI-powered notes and organization.

Coding Assistants

- Ghostwriter - AI pair programmer by Replit.
- Amazon CodeWhisperer - ML-powered coding companion.

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Current as at 20Jun24



- tabnine - Whole-line and full-function code completions.
- Stenography - Automatic code documentation.
- Mintlify - AI-powered documentation writer.

- Debuild - AI-powered low-code tool for web apps.
- CodiumAI - Suggests non-trivial tests inside your IDE.
- PR-Agent - Automated PR analysis and feedback tool.
- MutableAI - AI-accelerated software development.
- TurboPilot - Self-hosted copilot clone for running Salesforce Codegen model.
- GPT-Code UI - Open source implementation of OpenAI's ChatGPT Code interpreter.
- MetaGPT - Multi-agent framework for PRD, design, tasks, and repo generation.

Image Models/Services

- DALL-E 2 - DALL-E 2 by OpenAI is a new AI system that can create realistic images and art from a description in natural language.
- Stable Diffusion - Stable Diffusion by Stability AI is a state of the art text-to-image model that generates images from text. #opensource
- Midjourney - Midjourney is an independent research lab exploring new mediums of thought and expanding the imaginative powers of the human species.
- Imagen - Imagen by Google is a text-to-image diffusion model with an unprecedented degree of photorealism and a deep level of language understanding.
- Make-A-Scene - Make-A-Scene by Meta is a multimodal generative AI method puts creative control in the hands of people who use it by allowing them to describe and illustrate their vision through both text descriptions and freeform sketches.
- DragGAN - Drag Your GAN: Interactive Point-based Manipulation on the Generative Image Manifold.
- Craiyon - Craiyon, formerly DALL-E mini, is an AI model that can draw images from any text prompt.
- DreamStudio - DreamStudio is an easy-to-use interface for creating images using the Stable Diffusion image generation model.
- Artbreeder - Artbreeder is new type of creative tool that empowers users creativity by making it easier to collaborate and explore.
- GauGAN2 - GauGAN2 is a robust tool for creating photorealistic art using a combination of words and drawings since it integrates segmentation mapping, inpainting, and text-to-image production in a single model.
- Magic Eraser - Remove unwanted things from images in seconds.
- Imagine by Magic Studio - A tool by Magic Studio that let's you express yourself by just describing what's on your mind.
- Alpaca - Stable Diffusion Photoshop plugin.

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- Patience.ai - Patience.ai is an app for creating images with Stable Diffusion, a cutting edge AI developed by Stability.AI.
- GenShare - Generate art in seconds for free. Own and share what you create. A multimedia generative studio, democratizing design and creativity.
- Playground - Playground is a free-to-use online AI image creator. Use it to create art, social media posts, presentations, posters, videos, logos and more.
- Pixelz AI Art Generator - Pixelz AI Art Generator enables you to create incredible art from text. Stable Diffusion, CLIP Guided Diffusion & PXL-E realistic algorithms available.
- modify - The image editor you've always wanted. AI-powered creative tools in your browser. Real-time collaboration.
- Ponzu - Ponzu is your free AI logo generator. Build your brand with creatively designed logos in seconds, using only your imagination.
- PhotoRoom - Create product and portrait pictures using only your phone. Remove background, change background and showcase products.
- Avatar AI - Create your own AI-generated avatars.
- ClipDrop - Create professional visuals without a photo studio, powered by stability.ai.
- Lensa - An all-in-one image editing app that includes the generation of personalized avatars using Stable Diffusion.
- RunDiffusion - Cloud-based workspace for creating AI-generated art.
- Ideogram - A text-to-image platform to make creative expression more accessible.
- KREA - Generate high quality visuals with an AI that knows about your styles, concepts, or products.
- NightCafe - NightCafe Creator is an AI Art Generator app with multiple methods of AI art generation.
- Leonardo AI - Create production-quality visual assets for your projects with unprecedented quality, speed, and style.



Schedule 1B – Approved AI Apps As at 20 June 2024

Chatbots

- ChatGPT - MUST be using the paid model, and models GPT4+.
- Copilot - paid API KEY must be used.
- Gemini - MUST be using the paid model.

Search Engines

- Google - as of June 2024.
- Bing - as of June 2024.

ChatGPT Extensions

- Any local GPT extension that doesn't leave the platform.

Productivity

- Notion AI - MUST be using the paid model.

Meeting Assistants

- Otter.ai - MUST be the paid account.

Coding Assistants

- GitHub Copilot - paid API KEY must be used.
- OpenAI Codex - paid API KEY must be used.
- Open Interpreter - paid API KEY must be used.

Image Models/Services

- DALL-E 3/ChatGPT - MUST be using the paid model, and models GPT4+. CANNOT be used for commercial products.
- Firefly/Adobe - MUST have a creative cloud license.

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Schedule 2 – Permitted Purposes for AI Use

- (a) Drafting internal memoranda and presentations;
- (b) Research;
- (c) Developing marketing materials;
- (d) Writing code;
- (e) Document creation;
- (f) Creating ideas;
- (g) Content creation.

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Schedule 3 – Use Guidelines

- (a) Company data - Ensure that confidential, sensitive, or proprietary company or third-party customer, supplier or employee-related data is not entered into the application as a prompt or otherwise.
- (b) Data protection - Ensure that personal data and sensitive personal data is not entered into the application as a prompt or otherwise, noting the need to comply with the Privacy Act & the Australian Privacy Principles.
- (c) Intellectual property rights and licensing – Be aware of any intellectual property rights owned by third parties, such as copyright, patent rights or trade mark rights, and data control and ownership issues. Note where guidance is needed on legal obligations to call an identified person or group within the company. Comply with any applicable licensing conditions regarding intellectual property rights in the authorised AI application's terms of use and ensure that third party proprietary data or material is not entered into the application as a prompt without the third party's permission.
- (d) Discrimination - Never input offensive, discriminatory or inappropriate content as a prompt or otherwise. Reference any other applicable policies.
- (e) Security – Compliance with company security and IT policies is essential, particularly prohibited actions.
- (f) Review outputs - GenAI has the potential to produce inaccurate outputs or what are called hallucinations. There is also a risk that the output is biased, inappropriate or otherwise offensive. It is essential to apply critical review to all outputs of authorised AI applications. In particular, the output must always be fact and be thoroughly checked before being relied upon including to ensure the content is appropriate.
- (g) Ethical and responsible use. Always use authorised AI applications ethically and responsibly. You must not generate content to impersonate, bully, or harass another person, or to generate explicit or offensive content. (Include reference to any additional relevant policy).
- (h) Regulation & Law – It is essential to comply with any relevant law of authority directives. These will be included in the policy from time to time as they are created.
- (i) Third-party add-ons - Third parties will likely build services or supplements on top of GenAI applications. Do not input any information or data into these add-ons.

Schedule 4 – Other Policies to Comply With

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- (a) Bring Your Own Device to Work
- (b) Diversity
- (c) Equity and Inclusion policy
- (d) Code of Conduct
- (e) Data Protection
- (f) IT and Communications Systems policy.

**Schedule 5 – Outcomes from Monitoring Use of AI**

- (a) To prevent misuse of company content and protect our confidential information, and the confidential information of our customers, clients and suppliers;
- (b) Compliance with our rules, standards of conduct and policies in force from time to time (including this policy);
- (c) Performance at work;
- (d) Ensuring our workforce facilities or systems are not used for any unlawful purposes or activities that may damage our business or reputation;
- (e) Compliance with legislation for the protection of intellectual property rights and to support proprietary rights in the output.

Annexure | Supplier Code of Conduct Policy



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.

- 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.
- 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.

- 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.

Annexure | 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* (Cth).
- 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

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(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.

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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.

Annexure | Supplier Survey



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:
- how many employees, subcontractors, labour hire or temporary workers are engaged by the business; and
 - 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:
- where are these worksites located;
 - what systems do you have onsite to tackle modern slavery;
 - is there any union or other worker representation onsite; and
 - 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:
- modern slavery;
 - responsible sourcing;
 - codes of conduct including supplier and factory codes of conduct;
 - grievance processes; or
 - 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?

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- 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?

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- 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]

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Annexure | Trading Terms



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;

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- 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.

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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.

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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.

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:

- (a) any Security Interest;
- (b) any right or interest arising as a consequence of the enforcement of a judgment; or
- (c) 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.

Lowes, we, us, our: Lowes - 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).

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PPSA: the *Personal Property Securities Act 2009* (Cth).

Products: the products agreed in the contract to be purchased by Lowes from you.

Purchase Order: Lowes' written instruction to supply the Products for the price set out in a Quotation.

Quotation: a quotation issued by you to Lowes.

Security Interest: any of the following:

- (a) an interest or power reserved in or over an interest in any asset or created or otherwise arising over any interest in any asset under a security agreement, charge, mortgage, pledge, bill of sale, hypothecation, lien, arrangement concerning the deposit of documents evidencing title, trust, power, title retention arrangement or any other covenant or arrangement of any nature made by way of, or having similar commercial effect to, security for the payment of a debt, any other monetary obligation or the performance or observance of an obligation;
- (b) a security interest (as that term is defined in the PPSA);
- (c) any agreement or arrangement (whether legally binding or not) to grant or create anything referred to in paragraphs (a) or (b).

Specifications: any specifications agreed by Lowes and you in respect of any Products.

You, your: the party specified in the Purchase Order as the supplier of the Products.

Tech Pack: a document described by Lowes as a 'tech pack' or similar, agreed by Lowes and you at any time in respect of any Products.

- 12.2 In these Terms of Trade, (a) the words "include," "includes" and "including" are deemed to be followed by the words "without limitation"; (b) a reference to "party" is to Lowes or you as the context dictates and a reference to "parties" is to both you and Lowes; (b) words denoting the singular have a comparable meaning when used in the plural, and vice versa; (c) unless the context otherwise requires, references in these Terms of Trade to a statute means such statute as amended from time to time and includes any successor legislation thereto and any regulations promulgated thereunder; (d) the parties intend these Terms of Trade to be construed without regard to any presumption or rule requiring construction or interpretation against the party who drafted a provision or caused a provision to be drafted; and (e) the headings in these Terms of Trade are for reference only and do not affect its interpretation.

Section **1**

Section **2**

Section **3**

Section **4**

Section **5**

Section **6**

Section **7**

Annexure

Annexure | Whistle-blower 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;

- 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.

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.

Current Officials for this Policy

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



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