

Whistleblower Policy

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1 Purpose

- (a) ManpowerGroup is committed to the highest standards of conduct and ethical behaviour in all of our business activities and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.
- (b) The Whistleblower Policy (this “Policy”) has been put in place to ensure those persons who raise concerns regarding any misconduct or improper state of affair or circumstances (including unethical, illegal, corrupt or other inappropriate conduct) can do so without being subject to victimisation, harassment or discriminatory treatment.
- (c) ManpowerGroup is renowned for being one of the world’s most ethical companies and requires conduct in accordance with its Code of Business Conduct and Ethics. This policy is further bolstered by ManpowerGroup’s stance on appropriate conduct including its Anti-Retaliation Policy and the Ethics Hotline.
- (d) The purpose of this policy is to:
 - (i) Prevent and detect **disclosable matters**;
 - (ii) Outline the process by which a **protected disclosure** may occur, including how and to whom a **protected disclosure** should be made;
 - (iii) Outline the process by which Manpower will investigate **protected disclosures**;
 - (iv) Inform **eligible whistleblowers** who make **protected disclosures** about the protections from detriment; and
 - (v) Outline the process for fair treatment of persons to whom a **protected disclosure** relates or mentions.

2 Scope

- (a) This Policy applies to anyone who is employed by or engaged by ManpowerGroup or any of its related entities, including employees (whether permanent, part-time, fixed-term or temporary), independent contractors or consultants.

3 What is a protected disclosure?

A disclosure of information by an individual will be a **protected disclosure** for the purposes of this policy if the discloser is an **eligible whistleblower**; and

- (a) They have made a disclosure of information relating to a **disclosable matter** directly to an **eligible recipient** or ASIC, APRA or another Commonwealth body prescribed by regulation;
- (b) They have made a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the *Corporations Act 2001 (Cth)* (**Corporations Act**); or
- (c) They have made an **emergency disclosure** or **public interest disclosure**.

4 Matters this policy applies to

- (a) This policy covers disclosure of **disclosable matters**.
- (b) Disclosures that are not about **disclosable matters** do not qualify for protection under the Corporations Act (or the Taxation Administration Act, where relevant). Such disclosures may be protected under other legislation, such as the *Fair Work Act 2009 (Cth)*.

5 Disclosable matters

5.1 What is a disclosable matter?

Disclosable matters are disclosures of information by an **eligible whistleblower**:

- (a) Where the **eligible whistleblower** has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to ManpowerGroup or a related body corporate of ManpowerGroup (including for example: illegal conduct, dishonest conduct, corruption, fraud, bribery, financial irregularities, money laundering or misappropriation of funds and engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure); or
- (b) Where the **eligible whistleblower** has reasonable grounds to suspect that the information indicates that ManpowerGroup, or an officer or employee of ManpowerGroup or a related body corporate of ManpowerGroup, has engaged in conduct that:
 - (i) Contravenes any provisions of the Corporations Act or an instrument or regulation made under any of those Acts; or
 - (ii) Contravenes any other law of the Commonwealth that is punishable by imprisonment for 12 months or more; or
 - (iii) Represents a danger to the public or the financial system;or
- (c) In relation to a disclosure about affairs of ManpowerGroup or an associate of ManpowerGroup (within the meaning of section 318 of the *Income Tax Assessment Act 1936*) (**associate**) relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation (**tax affairs**):
 - (i) That is made to an **eligible recipient** referred to in clause 7(b), where the **eligible whistleblower**:

- (A) Has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the **tax affairs** of ManpowerGroup or an **associate**; and
 - (B) Considers that the information may assist the **eligible recipient** to perform functions or duties in relation to the **tax affairs** of ManpowerGroup or an **associate**; or
- (ii) That is made to the Commissioner of Taxation, where the **eligible whistleblower** considers that the information may assist the Commissioner of Taxation to perform their functions or duties in relation to the **tax affairs** of ManpowerGroup or an **associate**.
- (d) **Disclosable matters** include conduct that may not involve a contravention of a particular law. Information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is also a **disclosable matter**, even if it does not involve a breach of a particular law.

5.2 Personal work-related grievances not protected

Personal work-related grievances of an **eligible whistleblower**:

- (a) Are not **disclosable matters**, and are therefore not **protected disclosures**, except where the discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act and to the extent that they concern:
 - (i) Detriment to the **eligible whistleblower** in contravention, or alleged contravention, of clause 10.4;
 - (ii) Information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report); or
 - (iii) ManpowerGroup breaching employment or other laws or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstance;
- (b) Arise where the information disclosed:
 - (i) Concerns a grievance about any matter in relation to the **eligible whistleblower's** employment, or former employment, having (or tending to have) implications for the **eligible whistleblower** personally. For example, this includes, but is not limited to:
 - (A) Interpersonal conflicts;
 - (B) Decisions relating to the engagement, transfer or promotion of the **eligible whistleblower**;
 - (C) Decisions relating to the terms and conditions of the **eligible whistleblower's** engagement;
 - (D) Decisions to suspend, discipline or dismiss the **eligible whistleblower**;
 - (E) Conduct (or alleged conduct) in respect of workplace bullying, harassment, sexual harassment or discrimination;

and does not:

- (ii) Have significant implications for ManpowerGroup (or another organisation regulated by whistleblower protection laws) that are unrelated to the eligible whistleblower; and
- (iii) Relate to conduct (or alleged conduct) set out in clauses 5.1(b)(i), 5.1(b)(ii) or 5.1(b)(iii).

6 Who is an eligible whistleblower?

An individual will be an **eligible whistleblower** if they are, or have been:

- (a) An officer of ManpowerGroup;
- (b) An employee of ManpowerGroup;
- (c) A supplier of services or goods to ManpowerGroup (paid or unpaid);
- (d) An employee of a person that supplies services or goods to ManpowerGroup (paid or unpaid);
- (i) An individual who is an associate of ManpowerGroup (within the meaning of the *Corporations Act 2001* (Cth)); or;
- (e) A relative, dependant or spouse of an individual referred to in any of clauses 6(a) to 6(d)(i).

7 Who is an eligible recipient?

- (a) For **disclosable matters** referred to in clauses 5.1(a) or 5.1(b), each of the following is an **eligible recipient** to whom an **eligible whistleblower** may make a **protected disclosure**:
 - (i) An officer of ManpowerGroup; for the avoidance of doubt, includes ManpowerGroup's Managing Director, Chief Financial Officer, Chief Operating Officer, Company Secretary;
 - (ii) the ManpowerGroup Ethics Hotline on phone number 1800 457 897 or make a report on Ethics Online Portal at www.manpowergroup.ethicspoint.com
 - (iii) An auditor, or a member of an audit team conducting an audit, of ManpowerGroup or of a related body corporate of ManpowerGroup;
 - (iv) ASIC;
 - (v) a relevant Commonwealth authority who could provide advice on or receive a disclosure relating to the matter in hand such as WorkSafe NSW;
 - (vi) Where the **eligible whistleblower** is disclosing for the purpose of obtaining legal advice or legal representation in relation to the operation of relevant whistleblower legislation — a legal practitioner.
- (b) For **disclosable matters** referred to in clause 5.1(c) (in relation to **tax affairs**), each of the following is an **eligible recipient** to whom an **eligible whistleblower** may make a **protected disclosure**:
 - (i) The **eligible recipients** listed in clauses 7(a)(i);
 - (ii) An auditor, or a member of an audit team conducting an audit, of ManpowerGroup;
 - (iii) A registered tax agent or BAS agent who provides tax agent or BAS services to ManpowerGroup;
 - (iv) Where the **eligible whistleblower** considers that the information may assist the Commissioner of Taxation to perform their functions or duties in relation to ManpowerGroup's **tax affairs** – the Commissioner of Taxation.
- (c) Disclosures can be made anonymously and still be protected under the Corporations Act.

8 Emergency & public interest disclosure

Clause 8 does **not** apply to disclosable matters that relate to **tax affairs**.

8.1 Emergency disclosure

- (a) An **eligible whistleblower** may make an **emergency disclosure** to a Member of Parliament (MP) or a journalist where:
- (i) At least 90 days has passed since the **protected disclosure** was made to ASIC, APRA or a relevant Commonwealth Authority prescribed by the regulator.
 - (ii) They have already made a **protected disclosure** to ASIC, APRA or a relevant Commonwealth authority; (NB: it must have been disclosed to one of the above before an MP or journalist can be contacted)
 - (iii) They have reasonable grounds to believe that the information disclosed concerns a substantial and imminent danger to the health or safety of either:
 - (A) One or more persons; or
 - (B) To the natural environment; and
 - (iv) They have provided written notice to the entity to which they made the **protected disclosure** that they intend to make an **emergency disclosure** allowing the previous disclosure to be identified;
 - (v) The extent of the information disclosed in the **emergency disclosure** is no greater than necessary to inform the recipient of the substantial and imminent danger.
- (b) It is recommended disclosers should contact an independent legal adviser before making an emergency disclosure.

8.2 Public interest disclosure

- (a) An **eligible whistleblower** may make a **public interest disclosure** to a Member of Parliament (MP) or a journalist where:
- (i) They have already made a **protected disclosure** to ASIC, APRA or a relevant Commonwealth authority; (NB: it must have been disclosed to one of the above before an MP or journalist can be contacted)
 - (ii) At least 90 days has passed since the **protected disclosure** since the protected disclosure was made to ASIC, APRA or a relevant Commonwealth Authority prescribed by the regulator.
 - (iii) They have reasonable grounds to believe that no action is being, or has been, taken to address the matters to which the **protected disclosure** related;
 - (iv) They have reasonable grounds to believe that making the **public interest disclosure** in accordance with clause 8.2 would be in the public interest;
 - (v) After the period referred to in clause 8.2(a)(i), they have notified the entity to which they made the **protected disclosure** that they intend to make a **public interest disclosure**; and
 - (vi) The extent of the information disclosed in the **public interest disclosure** is no greater than necessary to inform the recipient of the **disclosable matters**.
- (b) It is recommended a discloser should contact an independent legal adviser before making a public interest disclosure.

9 Investigation of protected disclosures

9.1 Investigation of protected disclosures made to ManpowerGroup

- (a) The investigation procedure set out in clause 9.1 applies where an **eligible whistleblower** discloses a **disclosable matter** to an **eligible recipient** listed in clause 7(a)(i) or **Error! Reference source not found.**
- (b) In carrying out their obligations under clause 9.1, all persons must ensure they do not breach the confidentiality requirements in clause 10.2(b).
- (c) As soon as reasonably practicable after the **eligible recipient** receives a **disclosable matter**, the **eligible recipient** must:
 - (i) Provide the **eligible whistleblower** with the protections set out in clause 10 on an interim basis until the investigation in clause 9.1(e)(i) is finalised; and
 - (ii) Ask the **eligible whistleblower** if they consent to the **eligible recipient** disclosing their identity, or information that may identify them, to:
 - (A) The individuals occupying the positions listed in clauses 9.1(d)(i) to (d)(ii);
 - (B) The person(s) investigating the **disclosable matter**; and/or
 - (C) Any other parties involved in the investigation of the **disclosable matter**, such as witnesses.
- (d) Within a reasonable period of receipt of the **disclosable matter**, the **eligible recipient** must inform an individual occupying one of the following positions of the nature and substance of the **disclosable matter**:
 - (i) Finance Director; or
 - (ii) Head of Legal.

If the **disclosable matter** involves information about an individual occupying one of the positions listed in clause 9.1(d)(i) or 9.1(d)(ii), the **eligible recipient** is not to inform that individual of the **disclosable matter**. The **eligible recipient** may inform an alternative individual if necessary.
- (e) The individual informed under clause 9.1(d) will take all necessary steps to facilitate an investigation into:
 - (i) Whether the **eligible whistleblower** disclosed a **disclosable matter** to an **eligible recipient**; and
 - (ii) Whether the **protected disclosure** is substantiated, partly substantiated, or unsubstantiated.
- (f) An investigation under clause 9.1(e):
 - (i) May be undertaken internally or through the engagement of an external investigator. Where appropriate, the investigation may be undertaken under client legal privilege;
 - (ii) Will be undertaken with the purpose of gathering all relevant evidence and in accordance with the rules of natural justice; and
 - (iii) Will be undertaken in a confidential manner, including compliance with the confidentiality requirements in clause 10.2(b). Information about the **disclosable matter** will only be disclosed where necessary in order for an investigation to proceed effectively.

- (g) Where it is found under clause 9.1(e)(i) that the **eligible whistleblower** disclosed a **disclosable matter** to an **eligible recipient**, a **protected disclosure** is made out and the **eligible whistleblower** will be afforded the protections in clause 10 on an ongoing basis.
- (h) If a **protected disclosure** is made and it relates to or mentions an employee or officer of ManpowerGroup, ManpowerGroup will ensure the fair treatment of the employee or officer by:
 - (i) Notifying or updating the employee if that is appropriate;
 - (ii) Giving the employee or officer an opportunity to respond once to the allegations are identified; and
 - (iii) Making the employee or officer aware of EAP services available to them.
- (i) An **eligible whistleblower** will be provided with regular updates, the content of which will depend on the circumstances. The frequency and timeframe may vary depending on the nature of the disclosure.

10 Protections for eligible whistleblowers who make protected disclosures

10.1 General matters relating to protection

- (a) This policy sets out the protections under the Corporations Act that are available to disclosers who qualify for protection as a whistleblower.
- (b) Protections apply not only to internal disclosures, but to disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Corporations Act.
- (c) **Eligible whistleblowers** can still qualify for protection even if their disclosure turns out to be unsubstantiated, provided it is not a malicious disclosure as outlined in clause 11.

10.2 Protection of identity

- (a) An **eligible whistleblower** who makes a **protected disclosure** is not required to identify themselves to ManpowerGroup or anyone else in order to be protected under this policy or the law. **Eligible whistleblowers** can choose to remain anonymous while making a disclosure, over the course of the investigation and after the investigation is finalised. **Eligible whistleblowers** can refuse to answer questions that they feel could reveal their identity at any time, including during follow-up conversations. An **eligible whistleblower** who wishes to remain anonymous should maintain ongoing two-way communication with ManpowerGroup, so ManpowerGroup can ask follow-up questions or provide feedback.
- (b) If a person obtains information as a result of a **protected disclosure** that identifies or is likely to identify the **eligible whistleblower**, that person must not disclose that information to any person except:
 - (i) With the **eligible whistleblower's** consent; or
 - (ii) To a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of relevant whistleblower protection legislation; or
 - (iii) To ASIC, APRA or the AFP; or
 - (iv) If the protected disclosure relates to **tax affairs** – to the Commissioner of Taxation; or
 - (v) To any government authority for the purpose of assisting the authority in the performance of its functions or duties, as long as it has also been disclosed to ASIC, APRA or the AFP (or, if the protected disclosure relates to **tax affairs**, the Commissioner of Taxation).

- (c) However, a person may disclose information (other than the actual identity of the **eligible whistleblower**) if reasonably necessary for the purposes of investigating a matter that is relevant to the **protected disclosure** and if the person takes all reasonable steps to reduce the risk that the **eligible whistleblower** will be identified as a result.
- (d) It is illegal for a person to identify a discloser, or disclose information that is likely to lead to the identification of the discloser, outside the exceptions set out in this policy.

10.3 Protection from certain liability

- (a) An **eligible whistleblower** will not be subject to any civil, criminal or administrative liability for making a **protected disclosure**.
- (b) However, this does not prevent an **eligible whistleblower** from being subject to any civil, criminal or administrative liability for conduct of the **eligible whistleblower** that is revealed by the **protected disclosure**. Protections do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.
- (c) ManpowerGroup will not exercise any contractual right, or seek any contractual remedy, against an **eligible whistleblower** on the basis that the **eligible whistleblower** made the **protected disclosure**, including termination of contract.
- (d) If the **protected disclosure** is made to the Commissioner of Taxation, or is a **public interest disclosure** or an **emergency disclosure**, the information contained in the **protected disclosure** is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty.

10.4 Protection from detriment

- (a) An **eligible whistleblower** must not suffer **detriment** or be otherwise disadvantaged in reprisal for making a **protected disclosure**.
- (b) Specifically, no one may cause or threaten to cause **detriment** to another person because they believe or suspect that any person may have made, proposes to make, or could make a **protected disclosure**.
- (c) **Detriment** includes (but is not limited to):
 - (i) dismissal of an employee;
 - (ii) injury of an employee in their employment;
 - (iii) alteration of an employee's position or duties to their disadvantage;
 - (iv) discrimination between an employee and other employees;
 - (v) harassment or intimidation of a person;
 - (vi) harm or injury to a person, including psychological harm;
 - (vii) damage to a person's property;
 - (viii) damage to a person's reputation;
 - (ix) damage to a person's business or financial position; and
 - (x) any other damage to a person.
- (d) ManpowerGroup will take all reasonable steps to protect **eligible whistleblowers** who make **protected disclosures** from suffering **detriment** including by:

- (i) Ensuring all individuals referred to in clause 7(a)(i), 7(a)(ii) and **Error! Reference source not found.** are trained to identify and report behaviour that causes **detriment**;
- (ii) Ensuring that all employees and officers of ManpowerGroup are aware of this policy and the right to make a **protected disclosure** without suffering **detriment**; and
- (iii) Enabling **eligible whistleblowers** to make a complaint to any of the individuals referred to in clause 7 if they believe they have suffered **detriment**.

10.5 Compliance with protections for eligible whistleblowers

An employee or officer of ManpowerGroup who fails to comply with clause 10.2(b), clause 10.4(a) or clause 10.4(b) may be subject to disciplinary action up to and including termination of employment. Such a person may also be in breach of the law, which may result in:

- (a) civil liability to pay compensation, damages and/or a penalty; and/or
- (b) criminal liability to pay penalties and/or a maximum of 2 years' imprisonment.

10.6 Compensation

- (a) **Eligible whistleblowers** (or any other employee or person) can seek compensation and other remedies through the courts if:
 - (i) They suffer loss, damage or injury because of a protected disclosure; or
 - (ii) ManpowerGroup failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

11 Malicious disclosures

This policy provides employees and officers of ManpowerGroup with an avenue to raise legitimate and serious concerns about **disclosable matters**. It is unacceptable for ManpowerGroup employees and officers to make malicious or false disclosures, or to knowingly provide false or misleading information regarding a disclosure. The making of a malicious or false disclosure or the provision of knowingly false or misleading information may be subject to disciplinary action up to and including termination of employment.

12 Training

ManpowerGroup will carry out training for ManpowerGroup employees to educate them on their rights and obligations under this policy and applicable whistleblower legislation.

ManpowerGroup will carry out separate training for **eligible recipients** within ManpowerGroup on how to respond to **protected disclosures**.

13 Review and amendment

This policy will be periodically reviewed (and, if necessary, amended) by ManpowerGroup to ensure it is operating efficiently and complies with applicable legislation.

14 Related documents

Code of Business Conduct and Ethics COM2098
Anti-Retaliation Policy POL5286