

# Natura & Co

## WHISTLEBLOWER POLICY

June 2021

### 1. Purpose and Scope

Natura & Co fosters an open and honest working environment that encourages candid communication. Employees are empowered to report misconduct and raise ethical concerns without fear of retaliation.

This Whistleblower Policy outlines the processes and protections provided by Natura & Co to support the disclosure of Reportable Conduct. It provides guidance on how to make a report, explains the process that will be undertaken to investigate and remediate such reports, and outlines Natura & Co's commitment to protecting whistleblowers against retaliation.

Natura & Co is a multinational company and observes all laws in the countries in which it does business. Natura & Co complies fully with its obligations relating to the protection of whistleblowers as stated in the Corporations Act 2001 (Cth), and any other relevant Australian legislation.

This Policy is available both on Aesop Australia's employee intranet and external website to ensure full accessibility to whistleblowers.

### 2. What is a "Whistleblower"?

A "whistleblower" is an Eligible Person who makes a disclosure concerning Reportable Conduct.

For the purposes of this Policy, an "Eligible Person" is someone who is, or has been, an employee, contractor, officer, volunteer, or supplier of Natura & Co<sup>1</sup>; or a spouse, relative or dependent of such a person.

For the purposes of this Policy, "Reportable Conduct" concerns fraud, bribery and corruption, illegal or unethical business practices, serious mismanagement of company resources, corporate governance issues, property damage, and criminal or otherwise dangerous/negligent behaviour. "Reportable Conduct" does not include personal, work-related grievances, unless the grievance concerns retaliation following a disclosure of Reportable Conduct.<sup>2</sup> Conduct that is not "Reportable Conduct" does not attract the protections outlined in this policy.

### 3. Making a Report

#### i. The Natura & Co Ethics Line [NEL]

---

<sup>1</sup> "Natura & Co" refers to all wholly owned subsidiaries of Natura & Co Holding SA, which includes The Body Shop International Limited (The Body Shop) and Emeis Holdings Pty Ltd (Aesop).

<sup>2</sup> Personal, work-related, grievances may still be reported via the reporting avenues outlined in this Policy, but they will be referred to the appropriate Human Resources department for review.

# Natura & Co

Natura & Co provides a secure, anonymous reporting channel that can be accessed online or by toll-free phone 24 hours a day, 7 days a week. It is operated by an independent third-party and is available in 22 global languages.

The local NEL telephone number, the mobile reporting QR code, and the web reporting URL are displayed in all company external websites. This information is also published on the employee Intranet.<sup>3</sup>

## ii. Internal Reporting Avenues

In addition to the NEL, reports can be made directly to Legal, Human Resources, Executive Leadership Teams and Natura & Co Ethics & Compliance [E&C]. The recipient of the report is obliged to forward the report to E&C Investigations to ensure it is handled in accordance with this Policy.

## iii. External Reporting Avenues

In Australia, Reportable Conduct can be also be disclosed by whistleblowers to Natura & Co's auditors, ASIC, APRA, ATO [tax disclosures only] or any other prescribed Commonwealth authority or regulator. Reporting to an independent legal practitioner for the purposes of obtaining legal advice or legal representation is also protected under local law.

If a whistleblower chooses to report externally, Natura & Co may not automatically become aware of the report and cannot, therefore, guarantee a response to it in accordance with this Policy. The ability of a Natura & Co employee to report violations externally is not restricted or prohibited by any obligation to protect confidential company information, or by the terms of any other Natura & Co policy or agreement.

Nothing in this policy is intended to restrict whistleblowers from disclosing Reportable Conduct to, or communicating with, a government agency, law enforcement body, or a regulator.

## iv. Public Interest and Emergency Disclosures

In certain circumstances, if a whistleblower disclosure has been made to ASIC or APRA, and there is reason to believe the disclosure has not been addressed within 90 days; and the whistleblower believes that further disclosure is in the public interest [Public Interest Disclosure]<sup>4</sup>, the whistleblower may make a disclosure to a journalist or to an Australian State, Federal or Territory Member of Parliament.

If the whistleblower believes there is a substantial and imminent danger to the health and safety of any person and/or the environment [Emergency Disclosure] and there is reason to believe this disclosure has not been addressed, the whistleblower may make a disclosure to a journalist or to an Australian State, Federal or Territory Member of Parliament. Before making a Public Interest or Emergency Disclosure, the whistleblower must provide written notice to ASIC or APRA (who received the initial disclosure), identifying the matter in question and advising of the intent to make a Public Interest or Emergency Disclosure.

---

<sup>3</sup> NEL details for Australia appear at the end of this policy document.

<sup>4</sup> Public Interest Disclosures can only be made if 90 days have passed since the initial Disclosure, and the whistleblower reasonably believes that (a) action is not being taken to address the matters raised and (b) a Public Interest Disclosure would be in the public interest.

# Natura & Co

When making a Public Interest or Emergency Disclosure, whistleblowers must not disclose more information than is necessary to disclose the relevant Reportable Conduct.

v. Anonymity and Confidentiality

Whistleblowers are encouraged to provide their name and contact details when making a report, as this helps Natura & Co respond to the concern as effectively as possible. Whistleblowers can, however, choose to make a disclosure anonymously if this is more comfortable for them.

Whistleblowers making an anonymous disclosure through the NEL will receive a “report key”. This allows the whistleblower to request updates, talk with the investigator, and provide further information about their disclosure at any time, without revealing their identity.

Natura & Co will keep reports confidential to the extent consistent with its ability to conduct a full and fair investigation, and to comply with its legal obligations.

vi. “Good Faith” Reporting

Whistleblowers do not need to be certain a violation of policy or breach of legislation has occurred before making a report, and they should not try to gather evidence themselves before making a disclosure. Whistleblowers must, however, only make reports “in good faith”. This means that the intention behind the report is to bring a potential issue to light, rather than to be malicious or hurtful. Any individual found to have made a report in bad faith, or to have knowingly provided inaccurate or misleading information, may be subject to disciplinary action, including possible termination of employment.

## 4. Investigation of Reports

i. Initial Evaluation

Group Investigations [GI], part of the Natura & Co Legal and Compliance function, promptly reviews every report of actual or potential misconduct, and ensures that it is accurately logged in Natura & Co’s case repository.

If a report is received from an identifiable employee of one of the Natura & Co brands, GI will inform this person as soon as practicable that GI has received the report. For any other report, GI will determine if a response is necessary or appropriate under the circumstances.

The Head of Group Investigations [or his/her designee] has discretion to determine that a report does not fall within the scope of this Policy, provided that it is not covered by any Whistleblower legislation. If a report does not fall within the scope of this Policy, it will be referred to an appropriate Subject Matter Expert [e.g. Human Resources] for further action. Wherever possible, the reporter will be notified that their report is being referred, and a contact name will be provided.

If a report is determined to be Reportable Conduct, an independent investigation will be opened.

ii. Investigation Process

Each report shall be investigated with the appropriate level of time, attention and resources required for the responsible handling of the matter. GI may secure outside counsel or outside experts when necessary.

# Natura & Co

All investigations must be free from actual or perceived bias or conflict of interest. Therefore, no individual who participates in the investigation of a report may:

- Have a professional or personal relationship with the person providing the report (if known), the subject matter of the investigation, or any key witnesses;
- Have any personal knowledge of the report; or
- Lack objectivity for any other reason.

At the outset of the investigation, the investigator will, wherever possible, provide their contact details to the whistleblower. The whistleblower may contact the investigator at any time to discuss the progress of the investigation, or to add additional information to their initial disclosure.

Investigators will pursue all reasonable and proportionate lines of enquiry. All interviews and document reviews will be conducted in accordance with local labor and data privacy legislation.

Natura & Co aims to conclude investigations within 60 days; however, some cases may require an extended timeline. Where appropriate and possible, GI will update the whistleblower in the event of an investigation exceeding this 60 day timeline.

### iii. Investigation Findings and Remediation

All investigation reports, and accompanying evidence, are stored securely within Natura & Co's case repository. Investigation reports are confidential and will not be shared with whistleblowers.

If an investigation is substantiated [i.e. a confirmed violation of company policy and/or law] the report will be shared with the applicable Remediation Committee ["the Committee"]. The investigator will arrange a Remediation Meeting with the Committee as soon as practicable following the conclusion of the investigation, and the Committee will agree upon a Remediation Plan; which will include any disciplinary action to be taken against employees involved in the misconduct.

The members of the Committee change according to the seniority of the individuals involved, the severity of the issues and the potential impact to Natura & Co. Every Committee includes, as a minimum, participants from HR, Legal and E&C. The Committee will have an appropriate level of seniority in relation to the employees involved in the misconduct. The most serious violations of policy and/or law are remediated at Executive level and reported to the Audit Committee.

The investigator will, if possible, inform the reporter that the investigation has closed. The extent to which findings will be shared depends on the subject matter of the case and applicable local laws; and will be balanced against the company's interests and the rights of others involved in the investigation.

## 5. Support for Whistleblowers

### i. Retaliation and Detrimental Conduct

# Natura &co

Natura & Co will not tolerate any form of retaliation against whistleblowers, or any employee who has assisted in the investigation or remediation of a whistleblower report. This applies regardless of the method by which the whistleblower made their disclosure.

Retaliation [or detrimental conduct] is behavior, whether actual or implied, that could cause damage to someone who reported an ethical concern. It includes, but is not limited to, harassment, intimidation, damage to reputation or financial position, alteration of a person's job description or position at the company, or dismissal from employment. Anyone who is found to have engaged in such behavior will be subject to disciplinary action, including termination of employment.

If a whistleblower believes they are being subjected to retaliatory behaviour, they should immediately report this to E&C for investigation. Support and counselling is also available through local Employee Assistance Programs.

## ii. Legal Remedies and Protection

Whistleblowers may be entitled to compensation or other legal remedies available under local law if loss, damage or injury is suffered because they made a report, and/or reasonable precautions and due diligence were not undertaken to prevent retaliation.

Under local laws, a whistleblower will not be subject to any civil, criminal, administrative, contractual or other liability resulting from their report; provided that the report was made in good faith and the whistleblower had reasonable grounds to believe that the content of their report was true.

## 6. Further Resources

Any questions regarding this Policy should be directed to Legal or E&C. Questions can also be submitted anonymously via the NEL.

[Natura & Co Code of Conduct](#) [external link]



## Ethics & Compliance

Ethical behavior.  
Beautiful results.

# Speak up

integrity FOR a better world

- 1** You can make a report to:
- the local Ethics Line phone number
  - your Manager
  - HR
  - Legal
  - Ethics & Compliance
  - Executive Leadership Team



The Ethics Line is a third-party service available 24 hours / 7 days a week

Telephone Number 1-800-339276

Reports can be made in local language and anonymously, if necessary



If you receive a report from someone else, you must report it. Do not investigate on your own.

- 2** Report is sent to Ethics & Compliance and the reporter receives confirmation.

- 3** Ethics & Compliance begins investigation or directs to another company function.

- 4** Report is professionally investigated.

- 5** If report is substantiated, Management makes disciplinary decisions.



Disciplinary decisions can include written or verbal warnings, training or coaching, reduction in performance ratings, suspension, and termination of employment

- 6** Reporter receives notification of closure.

### Creating Open Communications

We will not tolerate retaliation against anyone for asking questions or making a report about a possible violation of the law, the Code of Conduct, or other company policies.