1. **OBJECTIVES AND SCOPE**

Louis Vuitton is committed to integrity in the conduct of its business, to detecting and addressing misconduct, and ensuring that those who become aware of misconduct can report it without being concerned that it will negatively affect them or their position. Louis Vuitton is also committed to fostering a culture where employees feel safe to discuss matters that concern them. Any form of retaliation or victimisation because of employees speaking up in accordance with this Policy, or other policies such as our Workplace Conduct policy, will not be tolerated.

This Policy aims to provide clarity on how Louis Vuitton supports you so that you:

- are encouraged to express your concerns;
- know how to express your concerns;
- know what will happen when you express your concerns; and
- feel safe in expressing your concerns.

This Policy only applies to Louis Vuitton Australia Pty Ltd (ACN 005 918 678) (Louis Vuitton). This Policy will be made available via the Louis Vuitton Australia and New Zealand SharePoint.

2. **INTERACTION WITH LEGISLATION**

The LVMH Group operates in multiple countries and is subject to applicable local laws. If any local laws are in any way inconsistent with this Policy or impose a higher level of protection than this Policy, those local laws take precedence in that jurisdiction to the extent of any inconsistency.

**Interaction with Australian Whistleblowing Legislation**

There are specific provisions under Australian legislation which provide "whistleblowers" with legal rights in relation to certain types of disclosures. The relevant legislation is the Corporations Act 2001 (Cth) (sections 1317AA to 1317AK) and the Taxation Administration Act 1953 (Cth) (sections 14ZZT to 14ZZZE) (the **Whistleblowing Legislation**). The protections under the Whistleblowing Legislation only apply to certain types of disclosures, known as **Reportable Conduct**. This Policy is not intended to override any rights or obligations you may have under the Whistleblowing Legislation.

3. **MAKING A REPORT**

3.1 **What is a Whistleblower?**

A Whistleblower is an Eligible Person who makes a disclosure of Reportable Conduct in accordance with this policy.
3.2 Who is an Eligible Person?

An Eligible Person is an individual who is, or has been, one of the following:

- an officer of Louis Vuitton, which includes directors and the company secretary;
- an employee of Louis Vuitton;
- an individual who supplies services or goods to Louis Vuitton, (for example, a contractor, consultant, supplier, service provider (or their employee or subcontractor), and volunteers);
- an individual who is an associate of Louis Vuitton (this includes directors and secretaries of both Louis Vuitton and any related bodies corporate);
- a spouse, child or other relative of an individual listed above; or
- a dependant of any individual listed above or of their spouse.

3.3 What is Reportable Conduct?

Reportable Conduct means any conduct in relation to Louis Vuitton that is:

- fraudulent;
- negligent;
- corrupt;
- unethical;
- illegal;
- in breach of legal or regulatory requirements;
- misconduct or an improper state of affairs in relation to Louis Vuitton; or
- a danger, or represents a danger, to the public or financial system.

For the avoidance of doubt, Reportable Conduct does not include ‘personal workrelated grievances’. These are generally grievances relating to an employee’s current or former employment that have implications for that person personally, but do not have any other significant implications for Louis Vuitton, or otherwise relate to Reportable Conduct. For example, an interpersonal conflict between employees, or a decision relating to employment generally, such as a decision about the transfer, pay, promotion or disciplinary action of a staff member.

If you have a personal workplace grievance to raise, you should raise your concern in accordance with the Workplace Conduct Policy and Grievance Procedure.
3.4 Do I have reasonable grounds for my report?

When making a disclosure, you will be expected to have reasonable grounds to suspect the information you are disclosing is true. You will not be penalised if the information turns out to be incorrect. However, you must not make a report you know is not true or is misleading. Where it is found that you knowingly made a false report, this may be a breach of the LVMH Code of Conduct or Workplace Conduct Policy and will be considered a serious matter that may result in disciplinary action. There may also be legal consequences if you make a knowingly false report.

3.5 Who do I report conduct to?

Receiving disclosures of Reportable Conduct is a process that requires careful training to ensure whistleblower protections are maintained. A disclosure of Reportable Conduct should be directed to one of the following Senior Managers:

- Managing Director, Louis Vuitton Australia & New Zealand
- Finance Director
- Senior Human Resources Manager

Conduct details for these individuals can be found in the attached Annexure – Contact Details.

When making your disclosure, you should identify that you would like to be treated as a Whistleblower in accordance with this Policy.

Whistleblowers are encouraged to directly report any disclosure to the persons identified above. Under the Whistleblowing Legislation, Whistleblowers may also report such information to the following additional ‘eligible recipients’:

- an officer of Louis Vuitton and related bodies corporate (including senior executives of Louis Vuitton and the Board);
- an auditor, or a member of an audit team conducting an audit of Louis Vuitton or any related body corporate of Louis Vuitton;
- an actuary of Louis Vuitton or any related body corporate of Louis Vuitton.

Additionally, the Whistleblowing Legislation allows Whistleblowers to make Tax Disclosures to the following groups:

- a registered tax agent or Business Activity Statement [BAS] agent who provides tax agent services or BAS services to Louis Vuitton;
- any other employee or officer (within the meaning of the Corporations Act 2001 (Cth)) of Louis Vuitton who has functions or duties that relate to the tax affairs of Louis Vuitton.

Under the Whistleblowing Legislation, Whistleblowers may also disclose Reportable Conduct to:

- the Australian Securities and Investments Commissions [ASIC];
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- the Australian Prudential Regulation Authority (APRA);
- in relation to Tax Disclosures, the Commissioner of Taxation (ATO); or
- any other prescribed Commonwealth authority or regulator.

However, if a report is made to one of these regulators Louis Vuitton will not automatically become aware of that report and therefore may not be able to respond to it in accordance with this Policy.

A report will also qualify for protection where an Eligible Person makes the report to a legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the Whistleblower Legislation, even in circumstances where the legal practitioner concludes that the subject matter of the report is not Reportable Conduct.

There are two special categories of disclosure that an Eligible Person may make to a journalist or a Member of Parliament and still obtain the protections of the Whistleblower Legislation. These are called Public Interest Disclosures and Emergency Disclosures. Eligible Persons should contact an independent legal adviser before seeking to make a Public Interest and Emergency Disclosure.

You can obtain additional information about making a disclosure under this Policy by contacting Whistleblower Protection Officer.

3.6 Can I make an anonymous disclosure?

When making a disclosure, you may do so anonymously. Whilst you are encouraged to share your identity when making a disclosure, as it will make it easier for Louis Vuitton to address and investigate your disclosure, you are not required to do so. If you do not share your identity, Louis Vuitton will assess your disclosure in the same way as if you had revealed your identity. However, there may be some practical limitations in conducting the investigation if you do not share your identity. For instance:

- Louis Vuitton may be prevented from re-contacting you confidentially to clarify or confirm information supplied;
- Louis Vuitton's ability to proceed with an investigation may be impacted- if there are gaps in information supplied that cannot be clarified directly in confidence with you;
- Louis Vuitton may be prevented from updating you on Louis Vuitton's efforts taken in response to your disclosure; and
- Louis Vuitton may be prevented from taking steps to protect you from any detriment (that is, to protect you from any victimisation or retaliation).

If an anonymous disclosure is made, contact should be made through the same channel as the original disclosure to provide further information or request an update.

3.7 Are disclosures confidential?

All information received from you will be treated confidentially and sensitively.
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If you make a disclosure, your identity (or any information which would likely identify you) will only be shared if:

- you give your consent to share that information;
- the disclosure is allowed or required by law (for example, disclosure to a lawyer to get legal advice relating to the law on whistleblowing); or
- the disclosure is reasonably necessary to refer a matter to the appropriate authorities (such as ASIC, APRA and the Australian Federal Police [AFP] or other prescribed body) who may wish to pursue the matter.

Under the Whistleblowing Legislation, it is also permissible for Louis Vuitton to disclose information other than a Whistleblower’s identity if it is reasonably necessary for the purposes of an investigation and Louis Vuitton has taken all reasonable steps to reduce the risk that the Whistleblower will be identified.

For completeness, the non-identifying content of your disclosure may need to be shared in order to report a matter of significance to the LVMH Group’s governance bodies, such as the Board.

4. INVESTIGATION OF REPORTS

4.1 Assessment of a disclosure

The Whistleblower Protection Officer will assess whether a disclosure falls within the intended scope of this Policy. The Whistleblower Protection Officer has the discretion to determine that a disclosure will not be dealt with under this Policy, provided that the disclosure does not fall within the scope of the Whistleblower Legislation.

All qualifying Whistleblower Disclosures will be referred to a Whistleblower Investigation Officer.

4.2 Review of the Allegations

The Whistleblower Investigation Officer will carry out a preliminary review of the Whistleblower Disclosure and will decide whether the Allegations raised should be investigated. Whilst not all Whistleblower Disclosures will necessarily lead to an investigation, they will be assessed, and a decision made as to whether they should be investigated. For example, the Whistleblower Investigation Officer may decide that the Allegations were investigated previously and that a new investigation will not be undertaken.

Louis Vuitton’s response to a Whistleblower Disclosure will vary depending on its nature (including the amount of information provided). The Whistleblower Investigation Officer will advise you of the decision whether to investigate, unless the Whistleblower Investigation Officer has no means to contact you.

If the Whistleblower Investigation Officer decides that the Allegations will be investigated, the Whistleblower Investigation Officer will conduct or commission an investigation at the earliest opportunity. Investigations will be subject to the confidentiality and other protections set out under this Policy and will be undertaken by an appropriate person, in and/or outside Louis Vuitton, depending on the nature of the investigation.
4.3 Investigation Process

Investigations will follow a fair process, be conducted in as timely a manner as the circumstances allow and be independent of the person(s) about whom an Allegation has been made. Provided there is a means to contact you, the Whistleblower Investigation Officer will, as appropriate, provide you with feedback on the progress and expected timeframes of the investigation. Provided there are no restrictions or other reasonable basis for doing so, persons against whom an Allegation(s) has been made will be informed of the Allegation and will have an opportunity to respond to any Allegation(s). Louis Vuitton will consider any responses and speak to witnesses (if relevant, and where there is a dispute as to the facts surrounding the Allegation(s)).

4.4 Investigation findings

The findings of any investigation into a disclosure (together with any remediation action plan) will be subject to the confidentiality obligations set out in this Policy. The method for documenting and reporting the findings will depend on the nature of the disclosure. In most cases, a final investigation report will be provided to Whistleblower Protection Officer. Where necessary, any final investigation report may be redacted to protect the Whistleblower’s identity or information that may identify the Whistleblower.

To the extent permitted under applicable law, the Whistleblower Investigation Officer may inform a Whistleblower and/or a person against whom Allegations have been made of the findings. Any report which may have been prepared will remain the property of Louis Vuitton and will not be shared with the Whistleblower or any person against whom Allegations have been made.

5. PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

5.1 How will I be protected and supported?

Louis Vuitton is committed to protecting and respecting the rights of Whistleblowers. Louis Vuitton firmly believes that those who reasonably suspect, or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure. Louis Vuitton will not tolerate any detriment caused or threatened to be caused against any person who has made, or who is believed to have made, a disclosure of Reportable Conduct.

Whistleblowers will have access to the assistance of the Whistleblower Protection Officer as provided in this Policy. The Whistleblower Protection Officer’s role is to:

• seek to protect you from Detrimental Conduct;
• assist you in maintaining your wellbeing;
• maintain your confidentiality, where relevant, including as required by law;
• review and consider any complaints of Detrimental Conduct or any concern that your disclosure has not been dealt with in accordance with this Policy; and
• escalate any matter the Whistleblower Protection Officer considers appropriate.

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Whistleblowers who make a qualifying Whistleblower Disclosure will not be subject to any civil liability (e.g. breaching a duty of confidence), criminal liability (e.g. prosecution for unlawfully releasing information) or administrative liability (e.g. disciplinary action) for making the disclosure. No contractual or other remedy may be enforced against them on the basis of their disclosure.

There is no immunity from any action in relation to misconduct that the Whistleblower was involved in, but qualifying Whistleblower Disclosures will be inadmissible in relation to any such proceedings.

5.2 What is Detrimental Conduct?
Detrimental Conduct is any actual or threatened conduct that could cause a detriment to the Whistleblower as a result of making the disclosure, including:

- termination of employment;
- harassment, bullying or intimidation;
- personal or financial disadvantage including in relation to your pay, job or other terms and conditions of your employment;
- unlawful discrimination;
- harm or injury, including psychological harm;
- damage to reputation; or
- any other conduct that constitutes retaliation.

Louis Vuitton will take all reasonable steps to protect you from Detrimental Conduct and will take action it considers appropriate where such conduct is identified.

Louis Vuitton also strictly prohibits all forms of Detrimental Conduct against people who are involved in an investigation of a Whistleblower Disclosure in response to their involvement in that investigation. If you experience or discover any such Detrimental Conduct, or potential Detrimental Conduct, you should report it immediately to the Whistleblower Protection Officer.

5.3 Escalations
You should immediately inform the Whistleblower Protection Officer if you are concerned that:

- you may be, are being, or have been subjected to Detrimental Conduct; or
- your disclosure has not been dealt with in accordance with this Policy.

The Whistleblower Protection Officer will consider the concerns you have raised and, if appropriate, may take such action as they consider appropriate. Although, you should note the Whistleblower Protection Officer may not be able to act if you wish to remain anonymous.
6. DEFINITIONS

Allegations
Allegations of Reportable Conduct raised in a disclosure by a Whistleblower made under this Policy.

Board
The board of directors of any Louis Vuitton Australian incorporated entity or related body corporate.

Emergency Disclosure
Where a Whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority and the Whistleblower:

- has reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and

- gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the Whistleblower intends to make an emergency disclosure,

the Whistleblower may make a disclosure to a journalist or a parliamentarian.

LVMH Group
LVMH Moët Hennessy – Louis Vuitton and its subsidiaries and controlled entities (including Louis Vuitton).

Public Interest Disclosure
Where a Whistleblower has previously made a disclosure to ASIC, APRA or any other prescribed Commonwealth authority and:

- at least 90 days have passed since the disclosure was made to ASIC, APRA or any other prescribed Commonwealth authority; and

- the Whistleblower does not have reasonable grounds to believe that action is being taken to address the matters to which the previous disclosure related; and

- the Whistleblower has reasonable grounds to believe that making a further disclosure of the information would be in the public interest; and

- following the end of the 90-day period, the Whistleblower gives the body to which the previous disclosure was made a written notification that includes sufficient information to identify the previous disclosure and states that the Whistleblower intends to make a public interest disclosure,

the Whistleblower may make a disclosure to a journalist or a parliamentarian.

Tax Disclosure
A disclosure of Reportable Conduct if the conduct relates to the tax affairs of Louis Vuitton or an associate of Louis Vuitton.

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Whistleblower Disclosure
A disclosure made by a Whistleblower that is being treated in accordance with this Policy.

Whistleblower Investigation Officer
The Senior Human Resources Manager, Human Resources Business Partner or any other person determined by the Whistleblower Protection Officer to be appropriately skilled to investigate the disclosure.

Whistleblower Protection Officer
The Senior Human Resources Manager or Finance Director
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ANNEXURE – CONTACT DETAILS

Whistleblower Protection Officer
Level 4, 70 King Street
Sydney NSW 2000 Australia