



Code of Conduct

Conditions of Employment

Introduction

The Code of Conduct outlines the obligations of MECCA Brands to you as an employee of the company, and also the standards of behaviour and expectations of you as an employee of the company.

MECCA Brands is committed to providing high levels of customer service both internally and externally. This is dependent upon employees providing exceptional service to customers, as well as employees maintaining high standards of personal and commercial integrity, consistent with MECCA Brands' standards as outlined in this Code of Conduct and other company policies.

The terms of the Code of Conduct form part of the contractual conditions of your employment with MECCA Brands and must be adhered to all times.

Purpose

The purpose of the Code of Conduct is to provide written information to all employees so that employees are aware of what constitutes appropriate behaviour at MECCA Brands, and are clear on the actions and outcomes that will result where there are breaches of the Code of Conduct.

Scope

The Code of Conduct applies to all employees who work for MECCA Brands irrelevant of employment status or classification. This includes casual employees, part time employees, full time employees, and employees on fixed term contracts.

MECCA Brands' Commitment to Employees

MECCA Brands will:

- Promote a healthy and safe work environment free from harassment or discrimination
- Ensure employees are aware of the standards of performance and acceptable behaviour
- Respect the rights of all employees
- Treat employees with dignity
- Be open and honest in its dealings with employees
- Be procedurally fair and impartial in dealing with employees
- Consult with employees on matters which affect them
- Promote an environment which encourages employees to use their initiative
- Recognise individual's contribution to the successful operation of the company
- Offer fair rates of remuneration for skill, responsibilities and performance
- Provide opportunities for professional growth and development

- Provide the resources necessary for employees to effectively and efficiently carry out their responsibilities

MECCA Brands' Expectations of Employees

The company requires all employees to perform their duties in accordance with the expectations outlined in this and other policies, company guidelines, procedures, and standards of operations.

The satisfaction of this requirement is a condition of your employment. Failure to comply with the employee obligations below may result in disciplinary action, up to and including termination of employment.

Employee Obligations

You are required to comply with:

- All company policies, procedures, rules and contractual obligations;
- All reasonable and lawful instructions of managers/supervisors;
- All relevant industry legislative requirements in the performance of all duties;
- Appropriate professional codes of practice including (these examples are not intended to be exhaustive); hygiene and cleanliness standards, personal appearance and attire standards, store tidiness standards and sales/customer service standards (further detail is included in the HR and Operations Policy and Procedure Manuals)

You are expected to:

- Refrain from any behaviour in the workplace that may be interpreted as offensive, intimidating, threatening, or violent.
- Refrain from any behaviour in the workplace that may be interpreted as discrimination or harassment (including bullying) (Further detail is included in Harassment and Bullying Policy in the HR Policy and Procedure Manual).
- Act as an ambassador for the company, including refraining from any negative portrayal of the business, its products or services through comment or opinion to or on any public or on-line forum (Further detail is included in the Public Conduct Policy in the HR Policy and Procedures Manual).
- Ensure competence and efficiency in the performance of your duties, including meeting job description requirements.
- Not incur any liability on the part of MECCA Brands without the proper authorisation, including exceeding financial or human resources delegations of authority.
- Refrain from unreasonable absence from the workplace (Further detail is included in the Absenteeism and Lateness Policy in the HR Policy and Procedure Manual).
- Be ready to start work at the rostered shift time (Further detail is included in Absenteeism and Lateness Policy in the HR Policy and Procedures Manual).
- Adhere to guidelines for personal appearance and attire (Further detail is included in the Personal Appearance and Attire Policy in the HR Policy and Procedure Manual).

- Seek permission from your manager to make personal phone calls or access company email systems or the Internet (Further detail is included in Telephone Use Policy and the Internet and Email Access and Use Policy in the HR Policy and Procedures Manual).

General Conditions of Employment

You agree to comply with the Code of Conduct (this document) in respect to your employment, including any amendment of the Code of Conduct communicated to you.

You agree that at all times you will work in accordance with lawful directions of MECCA Brands management, and you agree that failure to perform work (unless prevented by ill health or other lawful excuse) in accordance with this Code of Conduct and the Policy and Procedure Manuals shall constitute ground for disciplinary action and/or summary dismissal without notice (Further detail is included in the Disciplinary Policy and Employment Termination Policy in the HR Policy and Procedures Manual).

You agree that your employment may be terminated immediately if you commit serious misconduct.

Confidentiality of Information

During the course of your employment with MECCA Brands, you will become aware of confidential information relating to MECCA Brands, as well as its customers and suppliers.

You are required to adhere to the confidentiality of any information, records, or other sensitive material acquired, during the course of employment and /or after the cessation of employment/contract with MECCA Brands.

If you have any queries about the definition of “Confidential Information” please discuss this with your manager.

Limitation on Employment and Business Activities

MECCA Brands is concerned to avoid any potential conflict of interest which may arise by an employee having other employment or working in their own or someone else’s business.

MECCA Brands employees are not permitted to accept simultaneous outside employment with any competitor or any supplier of MECCA Brands (Further detail is included in Outside Employment Policy in the HR Policy and Procedures Manual).

Records Accuracy Requirements

You are required to accurately complete all company transactions and records. Falsifying any company transactions, documents or records in any way is prohibited and may lead to disciplinary action, up to and including termination of you employment.

You are also obliged not to represent any other employee, by using their point of sale login, employee number, password, or any other means to falsely purport that a transaction was conducted by another.

You are obliged not to alter in any way a company transaction or record to misrepresent its accuracy (Further detail is included in the Sales Transactions Policy in the Operations Policy and Procedures

Manual).

Entry and Exit to Company Premises

You are required to use the designated employee entrance/exits during working hours (including directly before and after finishing a shift).

Where you are a key holder to a company premises, you are only permitted to enter that store or office for the purpose of, and at times required, for conducting company business / trading.

You are not permitted to make a copy of any company key or disclose alarm or safe codes or combinations without authority from senior management.

You are not permitted to invite or allow any person who is not a MECCA Brands employee to remain on company premises outside of trading hours (Further detail is included in the Store Keys, Alarm Codes and Safe Codes Policy, and Visitors and Restricted Areas Policy in the HR and Operations Policy and Procedures Manuals).

Alcohol and Drug Use

Alcohol must not be consumed on any company premises at any time other than special celebratory occasions that are approved by senior management.

Outside of these occasions, consumption of alcohol during work time, including during breaks, is prohibited.

Use or possession of any illicit drug (or any drug that may affect the safety of yourself or others) is prohibited at all times on company premises.

Attending work whilst under influence of alcohol or illicit drugs is prohibited.

Where an employee appears to be under such influence, MECCA Brands has the right to stand down the employee on the grounds of occupational safety.

Employee Purchases and Discounts

Employee purchases must be conducted in accordance with MECCA Brands' guidelines as published and updated from time to time.

This includes security procedures/guidelines and discount policies.

Employee discounts may only be given in accordance with the discount policy statement as published by MECCA Brands and updated from time to time.

You may not reserve or hold stock for employees or family discount purchases, or purchase stock for employees or family outside of any embargo periods notified from time to time by the company.

You may not personally conduct the POS transaction for your own purchases or for the purchase by an immediate family member subject to the immediate family discount (Further detail is included in the Employee Purchases and Discounts Policy in the HR Policy and Procedures Manual).

Workplace Health and Safety

MECCA Brands is required to comply with the provisions of all Federal and State Acts and Regulations in relation to workplace Health and Safety. Occupational health and safety rules, responsibilities and practices must be complied with at all times.

It is the policy of MECCA Brands that all working activities be undertaken with all reasonably practicable measures taken to avoid risks to health, safety and welfare of employees and any other person who may be affected.

You are required to ensure that your own work, as far as is practicable, is carried on without risks to yourself or others.

You must comply with health and safety directions and procedures at all times including any specific directives in particular work areas.

Any breach of health and safety directions and procedures is a serious matter, and may result in disciplinary action, up to and including termination of employment.

Any workplace incident involving injury to an employee or other person, or damage to any property, must be reported immediately to your manager.

In the event of an accident or injury to any customer or employee on any company premises, you are not permitted to give any verbal or written statement of responsibility on behalf of MECCA Brands unless authorised to do so by a member of senior management (Further detail is included in Workers Compensation Policy, Store Hazards Policy, Accidents and Injuries Policy in the HR Policy and Procedures Manual).

Bag Checks

MECCA Brands reserves the right to request that employees present any bags and belongings taken into or out of any company premises, to store management and senior management.

Use of Surveillance Technology

MECCA Brands may utilize closed circuit television and / or other surveillance technology on company premises from time to time.

Employee Honesty Expectations

MECCA Brands acknowledges the value of every employee to the success of the business. As such the company will take proactive measures such as internal audit programs, to minimise opportunities and motivation for dishonest practices.

MECCA Brands will continue to use this and other internal controls for preventative purposes.

It is your duty as an employee to be honest in all dealings with MECCA Brands. A breach of this duty justifies disciplinary action, up to and including termination of employment.

MECCA Brands will not tolerate from its employees any form of dishonest behaviour or employee malpractice.

‘Dishonesty’ defined

MECCA Brands considers ‘Employee Dishonesty’ to include any practice, behaviour or activity which is illegal, unethical or improper carried out by an employee, which results in a loss (financial or otherwise) to, or is not in the best interests of, MECCA Brands.

Theft, misappropriation, or wilful destruction of company assets including property, product, monies, and information, and additionally property belonging to customers or employees, will not be tolerated under any circumstances.

This conduct as well as behaviours described as ‘staff dishonesty’ will be considered to be serious misconduct, which is the most serious form of misconduct and may result in employment termination (dismissal) with or without notice or warnings.

Company Assets

Company assets include but are not limited to the following:

- ‘Property’ – fixtures, fittings, equipment, store supplies, gift vouchers and any other tangible items belonging to or under the control of the company.
- ‘Product’ – merchandise, in any state/condition including testers, samples, bonus or gift items, returned or faulty items, or product decanted from original container.
- ‘Monies’ - any form of payment received in a company transaction.
- ‘Information’ – policy, procedures, trading information, security information, personnel details, designs and concepts, promotions, and supplier and customer details.

Specific Examples of ‘Employee Dishonesty’

The following are examples of the type of actions and behaviours that MECCA Brands considers to be dishonest and a form of serious misconduct. They may result in employment termination/dismissal, with or without notice or warnings:

- Removing any company, customer, or supplier owned property out of any store or company premises without the appropriate documentation and authorisation.
- Causing or contributing to company, customer, or supplier owned property being transported or dispatched from any store or company premises, unless as part of a genuine and paid for customer order, transfer, or authorized loan (i.e. to a PR company for promotional purposes).
- Taking or using company merchandise for personal use and failing to pay, or account for it in the correct manner.
- Disposing of company assets or property (in any condition) in any way without the appropriate permission.
- Taking, wearing or consuming company merchandise whilst working without the appropriate permission.
- The giving of unauthorised discount to employees, friends, family, customers or suppliers.
- Failing to record accurately, or deleting or voiding any part of a company transaction.

- Manipulation of point of sale system, sales records, invoices or orders, trading return, or banking documentation in order to provide deceptive data or figures or to conceal losses.
- Falsification of records or statements to obtain employment, disability insurance, workers compensation or any other benefit.
- Falsification of any record or document of MECCA Brands including time sheets, expense claims, or company transactions.
- Taking, using, appropriating and/or not declaring company monies.
- Giving or receiving an unauthorised loan of company money, property or merchandise.
- Not declaring shortage or overages in takings.
- Not declaring shortages or overages in stock counts, stocktakes, transfers or deliveries.
- Revealing any trade, professional or other like information of a confidential nature gained by the employee during the course of employment, which could be used to the detriment of MECCA Brands or to the personal gain of the employee.
- Receiving or accepting any form of benefit or personal gain as a result of a company transaction without first declaring to, and receiving approval from senior management e.g. State Manager or National Sales Manager, other than via company incentive programs.
- Providing company products or services outside of a company transaction in order to receive any form of benefit or personal gain.
- Assisting any other persons in the conduct of dishonest activities, whether or not a personal gain is made.
- Actively participating in theft, or passively supporting theft or dishonest activity including failure to report such theft or activity to MECCA Brands, through the correct channels.

This list is not exhaustive. Where an act is carried out by an employee which is not specifically covered by the descriptions of 'Employee Dishonesty' above but is of a similar nature, MECCA Brands reserves the right to implement disciplinary procedures (Further detail is included in Disciplinary Policy and Employment Termination Policy in the HR Policy and Procedures Manual).

Specific Examples of 'Serious Misconduct'

The following are examples of the type of actions and behaviours that MECCA Brands considers to be serious misconduct. They may result in employment termination/dismissal, with or without notice or warnings:

- Refusal or failure to undertake the duties of a position held or to carry out the lawful and reasonable instructions of a supervisor or manager.
- Acting in an official capacity in a manner that brings MECCA Brands into disrepute, or failing to act in an official capacity, which results in bringing MECCA Brands or its employees into disrepute.
- Negligent behaviour resulting in damage or loss of property belonging to MECCA Brands, customers, employees or members of the public.
- Physical or verbal violence against other people including members of the public, customers or fellow employees, on MECCA Brands premises, or while on MECCA Brands business or during work hours.

- Using or being in possession of illicit drugs while on MECCA Brands premises or engaged off site on MECCA Brands business.
- Reporting to work or being at work in such a condition of alcohol, drug or substance intoxication, as to be unable or unfit to perform designated duties effectively or safely.
- Engaging in behaviour detrimental to the quality or efficiency of MECCA Brands' services or detrimental to the physical or mental safety of employees, customers or visitors.
- Sexual, racial, or other harassment, discrimination, or unwelcome behaviour towards customers, employees or visitors.
- Participating in, facilitating or condoning any practice, behaviour or activity which is illegal, unethical or improperly carried out by an employee, which results in a loss (financial or otherwise) to, or is not in the best interests of, MECCA Brands.
- Participation in a personal capacity in any sale, tender, auction, exchange, or other disposal of property, rights, or other benefit provided as part of, or as a result of employment by MECCA Brands without the express permission of senior management. This restriction includes trade in any form of product purchased, or received without payment from MECCA Brands, its suppliers or associated businesses.
- Acting in any capacity which is deemed to be a conflict of interest.
- Providing negative comment or opinion about the company, products or services, employees, customers or suppliers to or on any online or public forum.
- Blatant or repeated disregard for Occupational Health and Safety minimum standards as stated in company policies and procedures and / or as directed by company management.

This list is not exhaustive. Where an act is carried out by an employee which is not specifically covered by the descriptions of serious misconduct above but is of a similar nature, MECCA Brands reserves the right to implement disciplinary procedures (Further detail is included in Disciplinary Policy and Employment Termination Policy in the HR Policy and Procedures Manual).

Specific Examples of 'Misconduct'

The following are examples of the type of actions and behaviours that MECCA Brands considers to be misconduct. They may, after warnings (first warning and/or final written warning) have been issued, result in employment termination/dismissal:

- Acting in a negligent or careless manner while carrying out duties, or consistent inefficiency or incompetence in performing duties or meeting job description requirements.
- Continual lateness or lack of application to assigned tasks.
- Unauthorised absence from work or leaving the assigned place of work without permission.
- Preventing or interfering with another employee carrying out their work functions.
- Failure to follow defined MECCA Brands policies or procedures.
- Failing to secure and bank company monies in the appropriate manner and timeliness as instructed.
- Publicly contesting the appropriateness of MECCA Brands policies or positions other than through official channels.

- Unfounded or unjustified negative portrayal of the company, its employees, or the company's actions to a fellow employee or member of the public.
- Representing the company through comment or opinion to or on any online or public forum without the express permission of senior management.
- Posting offensive written or visual material on notice boards, computer systems or elsewhere on company premises.
- Failure to promptly report any serious workplace accident.
- Unauthorised gambling on MECCA Brands premises.
- Accepting gifts which would compromise your impartiality or integrity, or that of MECCA Brands.
- Engaging in behaviour otherwise falling within the category of serious misconduct, but where the particular case is such as to fall short of warranting employment termination.
- Solicitation of employees during working hours on MECCA Brands premises.
- This list is not exhaustive. Where an act is carried out by an employee which is not specifically covered by the descriptions of misconduct above but is of a similar nature, MECCA Brands reserves the right to implement the disciplinary procedures.

Reporting Mechanisms – Employee Dishonesty, Misconduct or Serious Misconduct

As an employee of MECCA Brands, you have an obligation to report any breaches of company policies, guidelines or procedures or other activity, which leads you to believe that misconduct, dishonest activities, fraud, theft or irregular transactions are occurring, or are likely to occur.

These concerns are to be communicated to your manager and/or senior management, in the knowledge that the information will be treated with the strictest confidence.

In the event of an employee not wishing to report directly to their manager, they should report the matter to Human Resources.

Responses to Breaches

Disciplinary action

Disciplinary action will not be taken unless there are valid reasons connected with the employee's capacity to meet the requirements, standards and expectations of the company.

There are 4 steps in the disciplinary action process at MECCA Brands:

- Record of Discussion
- First Warning
- Final Written Warning
- Employment Termination/Dismissal

The purpose of disciplinary action (first 3 steps) is to inform employees of the issue/s and give them an opportunity to rectify their performance / conduct.

The company reserves the right to move directly to the level of disciplinary action deemed suitable by the company in response to any breach. The company may bypass disciplinary action steps and not apply one or more of the steps where an employee's performance or conduct warrants such action, or in particular circumstances deemed appropriate by the company.

Progressive disciplinary action (moving through the disciplinary action steps) is not limited to repetitions of the same or a similar breach, but may be applied to breaches of a different nature.

Disciplinary action for serious misconduct

Breaches that constitute serious misconduct may result in the following disciplinary action steps, depending on the degree and circumstances of the breach;

- Issuing of a final written warning.
- Employment termination/dismissal without notice, without prior warnings being issued.

In the case of serious misconduct where the company deems it appropriate, employees may be suspended from duties (on pay) whilst an investigation is conducted.

In addition to the above, where the breach indicates illegal activity, the company may refer the matter to the police with a view to commence criminal proceedings, as well as instigating civil restitution proceedings to recover company costs and loss of assets incurred.

Investigation

In circumstances where an employee is suspected of engaging in behaviour that is deemed a breach that may result in any form of warning or employment termination/dismissal, the matter will be thoroughly investigated prior to a decision to issue the disciplinary action.

Acknowledgement of Understanding

The MECCA Brands Code of Conduct outlines important company policies, procedures and expectations that apply to all employees.

By signing this acknowledgement, I fully understand the policies and procedures titled 'MECCA Brands of Conduct', pages 1 - 12, dated as authorised on 12 June 2014 and I agree to abide by this policy.

Employee Signature

Employee Name

Date

Location/ Store / Department