

# Nutrien Ag Solutions Whistleblowing Policy

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## Table of Contents

1	Purpose.....	2
2	Interaction.....	2
3	Eligible Whistleblower.....	2
4	Protected Disclosure.....	2
4.1	General.....	2
4.2	Misconduct.....	2
4.3	Improper State Of Affairs Or Circumstances.....	2
4.3.1	Breach Of Legislation.....	2
4.3.2	Laws Punishable By 12 Months Or More Imprisonment.....	2
4.3.3	Danger To The Public Or Financial System.....	2
4.3.4	Tax Affairs Violations.....	2
4.4	Personal Work-Related Grievance.....	2
5	Eligible Recipients.....	3
5.1	Compliance Hotline.....	3
5.2	Internal Eligible Recipients Under Legislation.....	3
5.3	Internal Eligible Recipients For Tax Affairs.....	3
5.4	External Eligible Recipients.....	3
6	How Will We Investigate A Protected Disclosure?.....	3
7	Confidentiality Of Discloser’s Identity.....	3
8	Fair Treatment Of Employees Mentioned In A Disclosure.....	3
9	What Support Do We Provide For Disclosers?.....	3
10	Protections.....	4
11	Other Information About This Policy.....	4
12	Definitions.....	4

## 1. PURPOSE

This Policy sets out a process for the making of protected disclosures by eligible whistleblowers to eligible recipients.

This Policy provides information to eligible whistleblowers and employees of both Nutrien Ag Solutions Limited and RuralCo Holdings Limited together “Nutrien Ag Solutions” about:

- the types of disclosure that constitute protected disclosure;
- who can be an eligible whistleblower; and
- who the eligible recipients are.

## 2. INTERACTION

The Australian Whistleblower Laws provide a number of important protections to whistleblowers in relation to the affairs of corporations in Australia. This Policy is to be read subject to those statutory protections.

The Associated Documents are global policies applying to Nutrien Ltd (Nutrien) and its related bodies corporate. In the case of any inconsistency between the Associated Documents and this Policy and/or the Australian Whistleblower Laws where a protected disclosure is made in or pertains to Nutrien’s operations in Australia, this Policy prevails.

## 3. ELIGIBLE WHISTLEBLOWER

- A protected disclosure can be made by: Nutrien Ag Solutions current or former:
  - officers and employees;
  - consultants, secondees and volunteers;
  - associates (which includes directors and company secretaries of Nutrien Ag Solutions and/or its related bodies corporate, and may also include a range of individuals with whom Nutrien Ag Solutions acts in concert or is otherwise associated in a formal or informal way);
  - contractors, suppliers and agents and their employees; or
  - spouses or relatives of any of the above; and
- Nutrien Ag Solutions and its related bodies corporate in Australia.

## 4. PROTECTED DISCLOSURE

### 4.1. General

A protected disclosure is a disclosure made by an eligible whistleblower where the person has reasonable grounds to believe that the disclosure concerns misconduct or an improper state of affairs or circumstances in relation to Nutrien Ag Solutions and/or its related bodies corporate in Australia, or in relation to the tax affairs of Nutrien Ag Solutions and/or its related bodies corporate in Australia. A protected disclosure may be made anonymously.

### 4.2. Misconduct

Misconduct includes fraud, negligence, default, breach of trust or breach of duty in relation to Nutrien Ag Solutions and/or its related bodies corporate. Misconduct also includes systemic or serious breaches of Nutrien’s Code of Ethics as well as Nutrien entity wide policies and any of Nutrien Ag Solution’s policies.

### 4.3. Improper state of affairs or circumstances

An improper state of affairs or circumstances in relation to Nutrien Ag Solutions and/or its related bodies corporate in Australia, includes the matters set out in 4.3.1 to 4.3.4 below.

#### 4.3.1. Breach of legislation

Any breach by Nutrien Ag Solutions and/or its related bodies corporate in Australia, or any of their officers or employees, of the following Commonwealth legislation:

- the Corporations Act 2001;
- the ASIC Act 2001;
- the Banking Act 1959;
- the Financial Sector (Collection of Data) Act 2001;
- the Insurance Act 1973;
- the Life Insurance Act 1995;
- the National Consumer Credit Protection Act 2009;
- the Superannuation Industry (Supervision) Act 1993;
- any instrument made under those Acts.

#### 4.3.2. Laws punishable by 12 months or more imprisonment

Conduct by Nutrien Ag Solutions and/or its related bodies corporate in Australia, or any of their officers or employees, which breaches any other Commonwealth law punishable by 12 months imprisonment or more (e.g. bribing a government official).

#### 4.3.3. Danger to the public or financial system

Conduct by Nutrien Ag Solutions and/or its related bodies corporate in Australia, or any of their officers or employees, which represents a danger to the public or to the financial system (e.g. deliberately or negligently misleading the public about the safety of a product).

#### 4.3.4. Tax affairs violations

Information that indicates misconduct or an improper state of affairs or circumstances in relation to the tax affairs of Nutrien Ag Solutions and/or its related bodies corporate in Australia, or an associate of Nutrien Ag Solutions and/or its related bodies corporate.

### 4.4. Personal work-related grievance

A disclosure that relates to a personal work-related grievance and which does not concern conduct, or alleged conduct, referred to in 4.3.1 to 4.3.4 above is not a protected disclosure.

Such grievances should be raised with the Director of Human Resources.

## 5. ELIGIBLE RECIPIENTS

### 5.1. Compliance hotline

You may make a protected disclosure through the Compliance Hotline as stated in Nutrien Code of Ethics at:

- Phone: 1800 276 684
- web: [www.nutrien.ethicspoint.com](http://www.nutrien.ethicspoint.com)

If you use the Compliance Hotline you can choose to remain anonymous or you can identify yourself.

### 5.2. Internal eligible recipients under legislation

It is our preference that protected disclosures are made through our Compliance Hotline. However, in Australia, you may also make a protected disclosure to:

- Our designated whistleblowing officer, the General Counsel & Compliance Officer, Clare Darmanin, who is authorised to receive disclosures and has received special training to handle disclosures at [AusCompliance@nutrien.com.au](mailto:AusCompliance@nutrien.com.au);
- A member of the Leadership Team;
- A member of the Human Resources Department;
- The Nutrien Global Compliance Department at [compliance@nutrien.com](mailto:compliance@nutrien.com).
- The Nutrien Audit Committee, by sending a written summary of your concerns to Nutrien's head office at Suite 500, 122-1st Avenue South, Saskatoon SKS7K 7G3 Canada, in a sealed envelope marked "Private and Confidential – Attention: Chair of the Audit Committee of Nutrien Ltd";
- An officer or senior manager of Nutrien Ag Solutions which includes directors and members of the Leadership Team; or
- An auditor or a member of an audit team conducting an audit of Nutrien Ag Solutions.

### 5.3. Internal eligible recipients for tax affairs

If the protected disclosure relates to our tax affairs, it may be made to:

- An officer or senior manager of Nutrien Ag Solutions which includes directors and members of the Leadership Team.
- Any other employee or officer who has functions or duties relating to the tax affairs of Nutrien Ag Solutions.
- An auditor or a member of an audit team conducting an audit of Nutrien Ag Solutions.
- A registered tax agent or BAS agent providing tax agent or BAS services to Nutrien Ag Solutions.

### 5.4. External eligible recipients

Protected disclosures can be made to:

- Australian Securities Investment Commission (ASIC);
- Australian Prudential regulatory Authority (APRA); or
- Commissioner of Taxation (for a disclosure in relation to tax affairs); or
- a legal practitioner for the purposes of obtaining legal advice or representation in relation to the operation of the Australian Whistleblower Laws.

In certain limited circumstances, a public interest disclosure or an emergency may be made to a journalist or a member of parliament.

We recommend you seek independent legal advice (at your own cost) before reporting any concern to an external regulatory body, a journalist or a member of parliament.

## 6. HOW WILL WE INVESTIGATE A PROTECTED DISCLOSURE?

The objective of an investigation is to determine whether there is evidence which substantiates the concern raised in the disclosure.

As stated in Nutrien Audit Committee Whistleblowing Procedure, we will endeavour to:

- investigate the disclosure within a reasonable period;
- ensure that any investigation is fair and objective;
- avoid conflicts of interest in carrying out any investigation; and
- keep information relating to disclosures (including the identity of the discloser) confidential, except as required by law and permitted under this Policy.

## 7. CONFIDENTIALITY OF DISCLOSER'S IDENTITY

We will keep a discloser's identity (or information that identifies the discloser) confidential, except:

- where the discloser consents in writing to this information being disclosed; or
- where we communicate with a legal practitioner for the purpose of obtaining advice or representation in relation to the Australian Whistleblower Laws; or
- where we are otherwise required or permitted to do so by law.

## 8. FAIR TREATMENT OF EMPLOYEES MENTIONED IN A DISCLOSURE

We will ensure that any investigation process is confidential and fair.

We will endeavour to maintain the privacy of employees to whom a disclosure relates and provide them with an opportunity to respond (where appropriate and subject to our requirements to maintain confidentiality).

## 9. WHAT SUPPORT DO WE PROVIDE FOR DISCLOSERS?

If you are one of our employees or officers, you are entitled to support through our Employee Assistance Program on 1300 360 365. We may explore options such as taking leave, relocation to another area of business or a secondment arrangement while the disclosure is being investigated.

## 10. PROTECTIONS

You cannot be subject to any civil, criminal or administrative liability, for making the protected disclosure.

No contractual or other remedy may be enforced, and no contractual or other right may be exercised against you on the basis of the protected disclosure.

You may be subject to civil, criminal or administrative liability for conduct that is revealed by the protected disclosure.

If the protected disclosure is to ASIC, APRA or the Commissioner of Taxation, or is a public interest disclosure or emergency disclosure as permitted under the Corporations Act 2001 (Cth) the information is not admissible in evidence against you in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information.

If you have been victimised because of making a protected disclosure or in the belief that you have made, or may make, such a disclosure, you may be entitled to a remedy. Such remedies include compensation, an order prohibiting the victimisation or an apology. The victimiser can be ordered to pay substantial monetary fines or imprisoned.

In addition, Nutrien Ag Solutions employees are reminded that Nutrien has a 'No Retaliation Policy'. Nutrien will not tolerate retaliation and will protect employees from retaliation.

## 11. OTHER INFORMATION ABOUT THIS POLICY

This Policy will be reviewed on a periodic basis.

This Policy will be available on the Nutrien Ag Solutions intranet and the Nutrien Ag Solutions website.

We reserve the right, at our absolute discretion, to change this Policy from time to time. You are required to periodically review the Policy to update yourself on any changes to the Policy.

If you have any questions about this Policy, please contact Human Resources.

## 12. DEFINITIONS

Term	Definition
you	Individuals to whom this procedure applies.
we or us	Nutrien Ag Solutions Limited and RuralCo Holding Limited (together Nutrien Ag Solutions) and/or its related bodies corporate in Australia.
Nutrien Ag Solutions	Includes Nutrien Ag Solutions Limited, RuralCo Holdings Limited, Agrium Asia Pacific Limited and Agrium Australia Pty Ltd and/or its related bodies corporate in Australia
discloser	Person who makes a disclosure.
disclosure	Disclosure of improper conduct, made on reasonable grounds.
protected disclosure	Disclosure protected by the Australian Whistleblower Laws (and includes a public interest disclosure and an emergency disclosure as defined in the Corporations Act 2001(Cth))
tax affairs	Affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation
Associated Documents	Nutrien's Code of Ethics and Nutrien Audit Committee Whistleblowing Procedure
Australian Whistleblower Laws	Corporations Act 2001 (Cth) and Taxation Administration Act 1953 (Cth)