

# **Incitec Pivot Limited**

## **Group Whistleblower Protection Policy**

Adopted by the Board on 11 November 2010  
(Revised December 2019)

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# Group Whistleblower Protection Policy

- 1 Introduction and purpose**
- Incitec Pivot is committed to a culture of compliance, ethical behaviour and good corporate governance that encourages the reporting of improper, illegal and unethical behaviour.
- Having a Whistleblower policy in place and accessible to all employees, in multiple formats and languages, helps us to live our Company values. This Whistleblower policy has been adopted to empower staff to confidentially report unethical or illegal conduct and raise concerns regarding actual or suspected contraventions of ethical or legal standards, without fear of victimisation, reprisal or harassment.
- This Policy aims to:
- encourage the reporting of any perceived impropriety, unethical conduct, legal or regulatory non-compliance; and
  - outline the rights of employees to receive protection from any reprisal or detrimental action arising from such disclosure.
- 2 Who does this Policy apply to?**
- This Policy is a Group-level policy and applies to all businesses of Incitec Pivot as well as Group functions, and their directors, officers and employees.
- In some countries where we operate, local laws impose specific obligations and give specific protections in relation to certain types of reporting. Please see Part 12 of this Policy for more information in this regard.
- For the purposes of this Policy, references to “Employee” means employees as well as contractors who are acting in the position of an employee.
- Compliance with this Policy within the Incitec Pivot Group is mandatory.
- 3 Summary of the policy**
- All employees are encouraged to report any matters or behaviours which they genuinely believe to be in contravention of Incitec Pivot’s Code of Conduct, policies or the law (“Unacceptable Conduct”).
- Unacceptable Conduct includes:
- conduct or practices which are illegal or which breach any law;
  - breach of any of Incitec Pivot’s policies;
  - fraud, theft or misappropriation as set out in the Fraud & Corruption Prevention Policy;

- bribery, corruption, the making of improper payments or money laundering as set out in the Anti-Bribery & Improper Payments Policy;
- unlawful discrimination or harassment;
- conduct or practices involving danger to the health or safety of any individual or any damage to the environment.

**4 Who is a Whistleblower?**

This term has several meanings. In common usage it refers to a person who raises a concern about a 'wrong doing'. At Incitec Pivot a 'Whistleblower' is someone who alerts us to any suspected Unacceptable Conduct in the Group.

**5 Standard Reporting**

In the first instance, any concerns regarding actual or suspected Unacceptable Conduct should be raised with the person's direct Manager or if the incident has occurred at manufacturing plant, to the Plant Manager.

However, if the person making the report, the Whistleblower, has reason to believe their direct Manager (or Plant Manager) may be involved, or the person making the report feels uncomfortable with disclosing it to their direct Manager or Plant Manager, it should be immediately notified to the General Manager/President of the relevant Business Unit within the Group.

If the Whistleblower making the report considers this is not appropriate (for example, he/she believes the General Manager/President may be involved) or the Whistleblower feels uncomfortable with disclosing this matter, the Whistleblower can make a report under paragraph 6, Alternate Reporting.

On the Manager receiving the report, he/she should notify the General Manager/President of the relevant Business Unit within the Group. If the Manager considered this is not appropriate, for example, he/she believes the General Manager/President may be involved) or he/she feels uncomfortable with notifying the General Manager/President, the Manager can make a report under paragraph 6, Alternate Reporting.

On a General Manager/President receiving a notification from a Manager (or Plant Manager), he/she should immediately notify the Chief Risk Officer and/or the Group General Counsel.

The Whistleblower seeking to make a report must not discuss the matter with anyone other than those to whom the disclosure has been made or those who are investigating the matter.

The Whistleblower must not conduct any preliminary investigations prior to making the report.

**6 Alternate Reporting**

As an alternative to Standard Reporting, a Whistleblower may

- report the incident to one of the Whistleblower Protection

Officers; or

- make a report to 'Navex Global', an externally managed, worldwide service that is multi-lingual and confidential. 'Navex Global' may be contacted at any time and can take reports in English, French, Spanish, Chinese, Turkish and Bahasa.

**7 Whistleblower Protection Officer**

The Whistleblower Protection Officers are as follows:

**Global**

- Group General Counsel  
Ms Loretta O'Hanlon  
Email: [loretta.o'hanlon@incitecpivot.com.au](mailto:loretta.o'hanlon@incitecpivot.com.au)  
Phone: +61 3 8695 4650
- Chief Risk Officer  
Mr Andrew Cunningham  
Email: [andrew.cunningham@incitecpivot.com.au](mailto:andrew.cunningham@incitecpivot.com.au)  
Phone: +61 3 8695 4400

**US/North America**

- SVP Legal & Business Affairs  
Mr Scott Bell  
Email: [scott.bell@am.dynonobel.com](mailto:scott.bell@am.dynonobel.com)  
Phone: +1 801 328 6511

**8 Responsibilities of Whistleblower Protection Officers**

The Whistleblower Protection Officers are responsible for coordinating a preliminary investigation into any report received from a Whistleblower where they determine that further investigation is necessary, including assembling an investigation team when required.

The Whistleblower Protection Officers will, at all times, have direct and unrestricted access to financial, legal and operational assistance when this is required for any investigation.

**9 Using the Whistleblower Hotline**

Where a person wishes to remain anonymous, they can contact 'Navex Global'. Disclosures can be made confidentially or anonymously to 'Navex Global' from all countries in which the IPL Group operates as follows:

**Online:**

<https://incitecpivot.tnwreports.com/>

**Navex Global Phone Lines:**

Australia: 1800 743 483

USA: 866 908 7235

Mexico: 001 844 485 3113

Indonesia: 001 803 1 002 2573

Hong Kong: 800 960 199

Turkey: From an outside line, dial 0811 288 0001. At the English prompt, dial 866 251 0211  
Papua New Guinea: 00 086 1198  
Canada: 866 908 7235  
Chile: when calling from Chile, dial the number below first and at the English prompt, dial 866 251 0211

Chile ( <i>Telmex</i> )	800 225 288
Chile ( <i>Telefonica</i> )	800 800 288
Chile ( <i>ENTEL</i> )	800 360 311
Chile ( <i>ENTEL</i> – Spanish Operator)	800 360 312

Where a matter has been reported to ‘Navex Global’, a Whistleblower Protection Officer will then review the report and determine how it should be handled.

**10 Investigation process**

Following receipt of a whistleblower report, the Whistleblower Protection Officers will determine whether further investigation is necessary. If it is, investigations follow the normal Incitec Pivot procedures for handling a complaint or disciplinary issue subject to a determination by a member of the Incitec Pivot legal team or Incitec Pivot’s external lawyers that the investigation is to be undertaken for the sole or dominant purpose of providing legal advice to Incitec Pivot, in which case the legal team will determine the applicable procedure. Each investigation will involve undertaking a fair, independent and discreet investigation into the substance of the complaint to determine whether there is evidence to support the matters raised, having regard to individual confidentiality. Where appropriate and practical, the Whistleblower will receive feedback following the investigation.

Incitec Pivot is committed to rectifying wrongdoing verified by the investigation to the extent practicable in all circumstances.

**11 Protection for Whistleblower**

Incitec Pivot is committed to ensuring that a Whistleblower is not disadvantaged in any way from validly raising concerns about suspected Unacceptable Conduct.

Any Whistleblower who makes a disclosure under this Policy must not be personally disadvantaged for having made the disclosure, through:

- dismissal;
- demotion;
- any form of harassment;
- discrimination; or
- current or future bias.

Incitec Pivot is committed to minimising those possibilities by

protecting the identity of the Whistleblower.

If a Whistleblower feels that they have been personally disadvantaged for having made the disclosure, against them, that person can appeal to the Group General Counsel.

While protection is provided to Whistleblowers under this Policy, that protection is offered where the Whistleblower has acted in good faith and has not engaged in misconduct or illegal activities or made a malicious report. Deliberate false reports will not be tolerated and anyone found making a deliberate false claim or report will be subjected to disciplinary action, which could include dismissal.

**12 Protection under Legislation**

In many countries, there are laws in place which impose specific obligations and protections in relation to whistleblowers.

For example:

- In Australia – Corporations Act 2001 (Cth); and
- In the US: The Whistleblower Protection Act of 2007.

Incitec Pivot has adopted the Australian Whistleblower Protection Policy as a supplement to this Policy. Please refer to it for more information regarding the protections available to whistleblowers under Australian law. Please also note that only reports made in accordance with the Australian Whistleblower Protection Policy will be protected under Australian law.

If a person seeking to make a disclosure would like more information on the operation of this Policy, further information is available from the Group Legal Team. Please be aware, however, that Incitec Pivot's in-house lawyers act for Incitec Pivot and cannot provide personal legal advice or representation.

**13 Further Advice**

A copy of the policy is available on Incitec Pivot's intranet site.

If you do not understand this policy, or if you are uncertain as to whether any aspect of this policy applies to you, please contact the Group Legal Team.

**14 Amendments**

Incitec Pivot reviews its policies from time-to-time to ensure compliance with applicable law and conformity with industry practice. Therefore, this policy may be amended, modified or waived at the discretion of Incitec Pivot in accordance with application law and regulation.