



**AUDIT COMMITTEE**  
**WHISTLEBLOWER PROCEDURES**

**Last Updated: November 1, 2021**

# AUDIT COMMITTEE WHISTLEBLOWER PROCEDURES

## *Procedures for Receipt, Retention, and Treatment of Complaints about the Corporation's Accounting, Internal Accounting Controls, or Auditing Matters*

### Introduction

It is the Audit Committee's responsibility to ensure that Nutrien Ltd. (the "**Corporation**") has appropriate procedures for the receipt, retention, and treatment of complaints about the Corporation's accounting, internal accounting controls, or auditing matters. In addition, where legally appropriate, the Audit Committee must provide for confidential, anonymous submission by the Corporation's employees of concerns about questionable accounting or auditing matters. The procedures outlined below are intended to fulfill these responsibilities and to ensure that any such complaints and concerns are promptly and effectively addressed.

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### Definitions

"**anonymous**" means of unknown authorship, and without designation that might lead to information about the authorship. Anonymity is not compromised by assignment of a code or other designation with which a person can communicate without revealing his or her identity.

"**Complaint**" means any adverse information provided to the Corporation, whether in the form of a concern, a demand for remedial action, or a report of a suspected violation of law, the Corporation's Code of Conduct, or an associated Corporation policy, that relates to a material issue or effect regarding the Corporation's accounting, internal accounting controls, or auditing matters.

"**confidential**" means authorized for access by only those persons who have a need to know. Ordinarily, a need to know arises from an obligation to investigate or to take remedial or disciplinary action.

"**Confidential Designee**" means a person, independent of the financial reporting function, designated by the Audit Committee to assist the Audit Committee to address Complaints in a manner consistent with these Procedures and the role of the Audit Committee. Unless otherwise designated by the Audit Committee, the Confidential Designee shall be the Chief Integrity Officer of the Corporation.

### Submission and Receipt of Complaints

Employees are free to bring Complaints to the attention of their supervisors, the Human Resources Department, the Legal Department, or the Integrity Group as they would any other concern regarding the Corporation's Code of Conduct, an associated Corporate policy, or violation of law. The recipients of such Complaints shall forward them promptly to the Chair of the Audit Committee and to the Confidential Designee.

Furthermore, to ensure that Complaints can be submitted confidentially or anonymously when employee complainants so choose, the Corporation shall maintain at least two other formal means by which employees may communicate Complaints:

- one or more toll-free telephone numbers and a website, available at all times and handled by an outside service provider (the "**Integrity Helpline**"); and
- inter-office mail (or regular mail or other means of delivery, addressed to the corporate headquarters address of the Corporation), by which Complaints may be submitted in a sealed envelope marked "Private and Strictly Confidential – Attention: Chair of the Audit Committee of Nutrien Ltd.", which envelope shall be forwarded unopened to the Chair of the Audit Committee.

The Integrity Helpline numbers and web address, as well as the mail procedure, shall be posted on the Corporation's internal website.

Non-employees may submit Complaints through the Integrity Helpline, or by mail (or other means of delivery) to the corporate headquarters address of the Corporation, either addressed to any officer of the Corporation (who are identified on the Corporation's external website) or marked "Private and Strictly Confidential – Attention: Chair of the Audit Committee of Nutrien Ltd." Envelopes so marked shall be forwarded unopened to the Chair of the Audit Committee unless otherwise directed by the Chair of the Audit Committee. These procedures shall be posted on the Corporation's external website.

The Chief Integrity Officer shall ensure that the Integrity Helpline is administered by a designated service provider so as to provide a means for anonymous submission of Complaints that complies with all applicable laws and listing standards. The Chief Integrity Officer shall report to the Audit Committee periodically about the process for receiving Complaints so that the Audit Committee can ensure that the process is satisfactory in its efficiency, accuracy, timeliness, protection of confidentiality or anonymity, and effectiveness.

### **Retention of Records and Complaints**

Records pertaining to a Complaint are the property of the Corporation and shall be retained:

- in compliance with applicable laws and document retention policies;
- subject to safeguards that ensure their confidentiality, and, when applicable, the anonymity of the person making the Complaint; and
- in such a manner as to maximize their usefulness to the Corporation's overall compliance and integrity program.

### **Treatment of Complaints**

All Complaints shall be treated as confidential.

Although a person making an anonymous Complaint may be advised that maintaining anonymity could hinder an effective investigation, the anonymity of the person making the Complaint shall be maintained where legally appropriate until the person indicates that he or she does not wish to remain anonymous. Any system established for exchanging information with a complainant shall be designed to maintain confidentiality.

The Chair of the Audit Committee shall inform the Audit Committee, in a summary form or otherwise, of all Complaints received, with an initial assessment as to the appropriate treatment of each Complaint. Assessment, investigation, and evaluation of Complaints shall be conducted by, or at the direction of, the Audit Committee or the Confidential Designee. If the Audit Committee deems it appropriate, it may engage, at the Corporation's expense, independent advisors, such as outside counsel and accountants unaffiliated with the Corporation's auditor.

Following investigation of a Complaint, the Chair of the Audit Committee shall report to the Audit Committee on the findings as well as any disciplinary or remedial action. Based on consultation with the Confidential Designee, the Chief Legal Officer, and/or outside counsel, the Chair of the Audit Committee may determine if appropriate under the circumstances to share such results with another Committee or the full Board. If the action taken to resolve a Complaint is deemed by the Audit Committee to be material or otherwise

appropriate for inclusion in the minutes of the meetings of the Audit Committee, it shall be so noted in the minutes.

Any effort to retaliate against any person making a Complaint in good faith is strictly prohibited and shall be reported immediately to the Chair of the Audit Committee, the Confidential Designee, or the Chief Legal Officer.

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