

Whistleblower Policy

Hill's Pet Nutrition Pty Limited (ABN 86 003 954 550) ("Hill's Australia")

Updated: February, 2023

1 Purpose

Hill's Australia is committed to upholding the highest standards of integrity, fairness and ethical conduct.

Hill's Australia recognises that whistleblower protection is an important element in detecting corrupt, illegal or other undesirable conduct.

By implementing this Whistleblower Policy ("**Policy**"), the Board and senior management of Hill's Australia want to encourage "Speaking Up" and the raising of genuine concerns about potential misconduct, malpractice, irregularities or any other behaviour which is dishonest, corrupt, illegal or inconsistent with any of Hill's Australia's values or policies. A failure to Speak Up exposes Hill's Australia to risks and undermines our workplace culture and core values.

The purpose of this policy is to:

- encourage genuine concerns about serious wrongdoing to be raised in good faith as soon as possible;
- create a supportive environment where our people feel safe to Speak Up. Hill's Australia will not tolerate anyone being discouraged from Speaking Up or being disadvantaged or victimised because they want to Speak Up or they have done so; and
- comply with legislative requirements to ensure statutory protection is afforded to individuals who make a report that qualifies for protection under the *Corporations Act 2001* (Cth) ("**Corporations Act**") and *Tax Administration Act 1953* (Cth) ("**Tax Administration Act**").

2 Who can make a report under this Policy?

This Policy applies to you if you are (or have been):

- an employee or officer (including a director) of Hill's Australia, including current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees and managers;
- a contractor or supplier of services or goods and service providers (whether paid or unpaid) to Hill's Australia including an individual who is or has been employed or contracted by such a contractor, supplier or service provider;
- an associate of Hill's Australia ; or
- a spouse, relative or dependent of any of the people mentioned above.

3 What matters should be reported?

3.1 Disclosable matters

It is not possible to provide an exhaustive list of the activities that should be reported ("**Disclosable matters**") for the purposes of this Policy.

Generally, Disclosable Matters that should be reported for the purposes of this Policy include any conduct of any person connected with Hill's Australia, which you have reasonable grounds to suspect is:

- misconduct or an improper state of affairs (for these purposes misconduct includes

fraud, negligence, default, breach of trust and breach of duty) in relation to Hill's Australia;

- dishonest, fraudulent, corrupt, including bribery or other activity in breach of this Policy;
- an offence under Commonwealth or State laws which is punishable by imprisonment for a period of 12 months or more;
- a contravention of Commonwealth or State laws including (without limitation) the Corporations Act, any laws administered by the Australian Securities and Investments Commission ("**ASIC**") or the Australian Prudential Regulation Authority ("**APRA**"), the *Competition and Consumer Act 2010* (Cth), the *Income Tax Assessment Act 1936* (Cth) or the *Privacy Act 1988* (Cth), anti-bribery or anti-money laundering laws; or
- involves engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure under this Policy or is believed or suspected to have made, or be planning to make, a disclosure.

Disclosable Matters can also include conduct which does not involve a contravention of a particular law, even if the information suggests a significant risk to public safety or stability in the financial system. For example, if the information would be of interest to a regulatory authority or suggest a risk of customer or consumer harm.

You should be aware that a report about a Disclosable Matter will only qualify for protection if you are a person to whom this Policy applies and you report a concern in accordance with Section 4 of this Policy. In some circumstances, reports which do not relate to a Disclosable Matter may still be protected under other legislation, such as the *Fair Work Act 2009* (Cth).

If you are unsure if you are covered by this Policy or if the matter you want to report is a Disclosable Matter, you should reach out to the Whistleblower Protection Officer ("**WPO**") (see below) or otherwise seek independent legal advice.

3.2 Personal work-related grievances

A Disclosable Matter does not generally include a personal work-related grievance in relation to your employment, or former employment, with Hill's Australia (such as in relation to employment terms, interpersonal conflict with other employees, disciplinary or performance management process or termination of employment) and should be reported through the other mechanisms Hill's Australia has established to receive these complaints.

Specifically, reports or complaints relating to your personal circumstances should be directed to your manager or to a member of the Human Resources team.

There may be some instances where a personal work-related grievance also has significant implications for Hill's Australia. For example, if it includes information about misconduct beyond your personal circumstances or demonstrates a systemic issue or that Hill's Australia has breached employment or other laws punishable by imprisonment for a period of 12 months or more, or engaged in conduct that represents a danger to the public. When this is determined to be the case by the WPO, your report will be considered to be a Disclosable Matter and handled in accordance with this Policy.

4 How do I report a concern?

A number of resources are provided to facilitate your ability to seek advice, ask questions or raise concerns. These resources include your manager, Human Resources, Global Ethics & Compliance, Employee Relations, Legal and the Colgate-Palmolive EthicsLine.

However, if you wish to qualify for statutory protection, you must make a report via the designated specific eligible recipients identified below whose role it is to receive reports that qualify for protection under the Corporations Act (and Tax Administration Act, where relevant) ("**Whistleblower Report**").

While Hill's Australia encourages you to report Disclosable Matters to an internal eligible recipient in the first instance so that any wrongdoing can be immediately identified and addressed. You can also make a Whistleblower Report directly to external recipients as set out in Section 4.5 and still qualify for statutory protection. However, using one of these external mechanisms means your Whistleblower Report will not be handled in accordance with this Policy.

4.1 How to make a report internally

If you want to make a Whistleblower Report you can do so by an email, letter, web tool, voicemail or phone call to one of the eligible recipients identified below.

Where you send an email or a letter, the subject of that correspondence should make it clear that it is being made as a Whistleblower Report under this Policy.

A Whistleblower Report made to the EthicsLine, or an officer or senior manager of Hill's Australia and its related bodies corporate will be escalated to the WPO referred to below. By making a Whistleblower Report to any of these eligible recipients, you are taken to have consented to the details of your Whistleblower Report (including your identity, unless you elect to remain anonymous) being provided to the WPO and handled in accordance with this Policy.

Information received from you in a Whistleblower Report will be kept confidential to the extent possible to meet legal and regulatory requirements and any disclosures which are required to properly investigate the information. In particular, Hill's Australia may disclose the information received to appropriate regulatory authorities, law enforcement bodies or to other persons as it considers necessary for the purpose of conducting an investigation into the information. Further details regarding how information received from you under this Policy will be handled is provided in Sections 5 and 6 below.

(a) Whistleblower Protection Officer

The WPO is responsible for administering this Policy and is best placed to handle Whistleblower Reports in accordance with this Policy.

The contact details of the current WPO is:

Hill's ANZ and Asia Legal, Regional Senior Legal Counsel

Takashi Toyoshima
Takashi_toyoshima@colpal.com
Level 29, 420 George Street
Sydney, NSW, 2000
(+61) 0410 601 155

The WPO will determine if your Whistleblower Report relates to a Disclosable Matter and the appropriate action to be taken, including whether the Whistleblower Report should be subject to investigation under this Policy.

(b) Colgate-Palmolive EthicsLine

Hill's EthicsLine is a 24-hour resource which allows you to seek advice, ask questions and raise a Whistleblower Report.

ethics@colpal.com

Colgate-Palmolive
300 Park Ave
New York, NY 10022
1-212-310-2330 (Toll Free)
(800) 778-6080 (toll free from U.S., Canada and Puerto Rico)
1-(212) 310-2330 (collect from all other locations)

4.2 Other officers and senior managers

You may also make a Whistleblower Report to any officer (including a director) or senior manager within Hill's Australia and its related bodies corporate. The following senior managers have been nominated by Hill's Australia to receive Whistleblower Reports:

General Manager

Emma Grant
Level 29, 420 George Street
Sydney, NSW, 2000
(+61) 0478 772 199
emma_grant@colpal.com

Human Resources Business Partner

George Kritikakis
Level 29, 420 George Street
Sydney, NSW, 2000
(+61) 0403 303 563
george_kritikakis@colpal.com

4.3 Supporting documentation

For a Whistleblower Report to be investigated, it must contain sufficient information to form a reasonable basis for investigation. For this reason, when you make a Whistleblower Report, you should provide as much information as possible.

While Hill's Australia does not expect you to have absolute proof or evidence of a Disclosable Matter, a Whistleblower Report should show the reasons for your concerns and make full disclosure of the relevant details (including dates, times, location, names of person(s) involved and names of possible witnesses) and supporting documentation known to or available to you, as well as any steps you may have already taken to report the matter elsewhere or to try and resolve the concern.

4.4 Anonymous reports

You may elect to make a Whistleblower Report anonymously. You can choose to remain anonymous while making a Whistleblower Report, over the course of the investigation and after the investigation is finalised. You can also refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations.

Hill's Australia will respect your right not to identify yourself. However, if you choose to make a report anonymously, this may hinder Hill's Australia's ability to fully investigate the matter. You are encouraged to disclose your identity so your Whistleblower Report can be fully investigated and to ensure you are provided with the support and protections contemplated by this Policy.

4.5 Other options for reporting

You can also make a report directly to:

- (a) ASIC;
- (b) APRA;
- (c) any other prescribed Commonwealth body;
- (d) an auditor of Hill's Australia and its related bodies corporate, or a member of an audit team conducting an audit of Hill's Australia and its related bodies corporate; or
- (e) a legal practitioner for the purposes of obtaining legal advice or legal representation

about the operation of the whistleblower laws in the Corporations Act.

The Corporations Act also provides protections for public interest disclosures and emergency disclosures to journalists and members of Commonwealth, State or Territory parliaments which meet specific requirements prescribed by the Corporations Act. To qualify for such protection, a disclosure must have previously been made to ASIC, APRA or another prescribed body and written notice provided to the body to which the disclosure was made. In the case of a public interest disclosure at least 90 days must have passed since the previous disclosure. Before making any such disclosure, you should contact an independent legal advisor to obtain advice about the relevant requirements for these type of reports.

4.6 No adverse treatment

You will not be subject to adverse discrimination or disadvantage in your employment with Hill's Australia in response to making a Whistleblower Report where there are reasonable grounds for doing so, even if it is subsequently determined to be incorrect or is not substantiated. Further details of the protections available to you are provided in Section 6 below.

However, if you make a deliberate false report you will not be eligible for any protection under this Policy or under the Corporations Act (and Taxation Administration Act, where appropriate). Deliberate false reports can damage the reputation of Hill's Australia or an individual implicated in the report, and such matters will be treated very seriously under Hill's Australia's disciplinary policies and processes.

For further information regarding Colgate-Palmolive Australia's non-retaliation policy, visit <https://www.colgatepalmolive.com/en-us/core-values/our-policies/non-retaliation-policy>.

5 How is a report investigated?

5.1 Process for investigating reports

Provided sufficient information is provided by you, your Whistleblower Report will be reviewed by the WPO to determine whether it qualifies for protection, falls under this Policy and if an investigation is required.

Where an investigation is determined by the WPO to be required, it will be investigated as soon as practicable. In most instances, investigations will be conducted by an internal Whistleblower Investigations Officer ("WIO") appointed by the WPO. However, there may be occasions where external investigators are used to conduct investigations.

The investigation process and timeframe will depend on the nature of the Disclosable Matter and the amount of information you provide. If there is insufficient information to warrant further investigation or the initial investigation immediately identifies that no further investigation is warranted, you will be informed at the earliest opportunity.

Following an investigation, the WIO may produce, or require the production of an investigation report. Circulation of any investigation report (while preserving confidentiality in accordance with the Policy and legislative requirements) will be restricted to individuals who will be involved in determining any action to be taken.

Wherever possible, you will be kept informed of the progress of the investigation subject to privacy and confidentiality obligations. The frequency and detail of any updates will depend on the nature of the Disclosable Matter and the contact information you provide. Typically, you will be contacted through the channel used for making your original Whistleblower Report (including through anonymous channels). As a general rule, you will be informed of the results of an investigation as soon as the investigation is finalised and acted upon. However, in some circumstances, privacy, confidentiality or other constraints may limit the feedback that can be provided to you.

To avoid jeopardising an investigation, you are required to keep confidential the fact that you have made a Whistleblower Report under this Policy (subject to any legal requirements).

Where the WIO substantiates your Whistleblower Report, the persons implicated will be dealt with in accordance with established Hill's Australia's disciplinary procedures. This may result in disciplinary action, including dismissal. Serious criminal matters will be reported as appropriate to the police or other appropriate regulatory authorities.

5.2 Fair treatment of employees

Hill's Australia is committed to ensuring the fair treatment of any officer or employee of Hill's Australia who is mentioned in a disclosure made pursuant to this Policy by:

- (a) maintaining the confidentiality of information contained in a Whistleblower Report in accordance with the requirements of this Policy;
- (b) applying the investigation process in Section 5.1 above;
- (d) providing an individual with an opportunity to respond to any allegations made against them; and
- (e) providing access to the Human Resources team or Hill's Australia's Employee Assistance Program as necessary.

The above measures will apply as general principles but will be subject to any limitations imposed by law and will not require Hill's Australia to take any action which is not permitted by law.

6 What protections and support are available?

Where you have reasonable grounds to suspect a Disclosable Matter within Hill's Australia and make a disclosure under this Policy, you will be entitled to the protections and treatment outlined in this section.

6.1 Statutory protections

The protections available to you are outlined in Part 9.4AAA of the Corporations Act and include the right to:

- (a) have your identity protected;
- (b) have information provided as part of the disclosure securely and confidentially handled;
- (c) be protected from civil, criminal or administrative liability (including disciplinary action) for making the disclosure; from contractual or other remedies on the basis of the disclosure; and from the admissibility of the information provided in evidence against you;
- (d) be protected from detrimental treatment or any form of victimisation;
- (e) compensation and other remedies (including a right not to be required to pay costs incurred by another person when litigation is commenced); and
- (f) not be required to disclose your identity before any court or tribunal.

However, the protections outlined in this section do not grant immunity for any misconduct you have engaged in that is revealed in your Whistleblower Report.

The protections apply from the time you make Whistleblower Report addressing a Disclosable Matter irrespective of whether you make a Whistleblower Report made internally (for example, to the WPO) or externally or to a legal practitioner, regulatory body or a public interest or emergency disclosure in accordance with the requirements of the Corporations Act.

You may also be eligible to seek compensation and other remedies if you suffer loss, damage or

injury in specific circumstances. For example, if Hill's Australia has failed to take reasonable precautions to prevent detrimental treatment suffered by you. You are encouraged to seek independent legal advice in these circumstances, or contact ASIC, APRA or the ATO, as relevant.

If you have any further questions about these protections, you should contact the WPO.

6.2 Reports relating to tax affairs

The Taxation Administration Act also provides the protections outlined in section 6.1 above if you have reasonable grounds to suspect the information you are reporting indicates misconduct or an improper state of affairs in relation to the tax affairs of Hill's Australia and you consider the information may assist the recipient of the information to perform the functions or duties in relation to the tax affairs of the entity or associate.

For the purpose of qualifying for protection under the Tax Administration Act, you can provide information to the Commissioner of Taxation, any person or agency specified in section 4.5 of this Policy or to any registered tax agent or business activity statement (BAS) agent providing tax agency or BAS services to a Group entity. However, reports made to a senior manager or officer of Hill's Australia under section 4.2 will only qualify for protection if that individual has responsibilities for the tax affairs of Hill's Australia.

6.3 Protection from detrimental treatment

All reasonable steps will be taken by Hill's Australia to ensure you do not suffer detrimental treatment and are not subject to any form of victimisation because you have made, or propose to make a Whistleblower Report in accordance with this Policy.

Practical steps Hill's Australia will take to protect you from detrimental treatment include:

- assisting you develop strategies to help minimise and manage stress or other challenges that may result from making a Whistleblower Report or any subsequent investigation;
- considering whether you can perform your duties from another location or make other modifications to the way you perform work duties; and
- considering conducting a risk assessment to manage the risk of detriment to you.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because you made, or propose to make, a Whistleblower Report under this Policy. Detrimental treatment does not include reasonable administrative action (for example, moving your location away from another individual the subject of the Whistleblower Report) or managing unsatisfactory work performance in line with Hill's Australia's performance management framework.

A person who subjects you to detrimental treatment because you have made, or propose to make, a Whistleblower Report will be in breach of this Policy and will be dealt with under Hill's Australia's disciplinary procedures. This is a serious matter which may expose the person to civil and criminal sanctions under the legislation.

If you have any further questions about these protections, you should contact the WPO or otherwise seek independent legal advice.

6.4 Confidentiality

Hill's Australia is committed to ensuring that Whistleblower Reports are managed in accordance with statutory confidentiality regimes where applicable.

Subject to compliance with any legal reporting requirements, when implementing any process under this Policy, Hill's Australia will:

- (a) not disclose your identity other than in accordance with this Policy;

- (b) ensure that information contained in your Whistleblower Report is only disclosed to the extent necessary to conduct an investigation or administer this Policy or where required for the purpose of obtaining legal advice; and
- (c) take reasonable steps to reduce the risk that you will be identified as part of any process conducted under this Policy.

If you disclose your identity, the only people who will know your details will be the individual to whom you made the Whistleblower Report, the WPO, WIO and a restricted number of other people who have access to information recorded under this Policy as outlined in this section.

All information received from you, as well as the fact you have made a disclosure and any record produced as part of an investigation, is held securely. Access will be restricted to those persons required to access the records for the purpose of this Policy or as part of Hill's Australia's information technology processes necessary to administer its IT platform or any third party hosting these records. By making a Whistleblower Report under this Policy you consent to your information being recorded and being accessible by these people including your identity (unless you elect to remain anonymous).

Other steps Hill's Australia will take in practice to protect the confidentiality of your identity include, but are not limited to:

- redacting, where possible, personal information or references to you witnessing an event;
- contacting you (where possible) to help identify aspects of your Whistleblower Report that could inadvertently identify you; and
- reminding individuals involved in handling and investigating a Whistleblower Report of confidentiality requirements.

If you choose to disclose your identity, it will not be disclosed to anyone else (other than as set out above) unless:

- (a) Hill's Australia is legally obliged to disclose your identity;
- (b) disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare; or
- (c) you consent to the disclosure.

Except in circumstances required by law, any unauthorised disclosure of information without your consent will be a breach of this Policy and will be dealt with under Hill's Australia's disciplinary procedures.

If you think there has been a breach of your confidentiality, you can make a complaint under the processes described in section 4. You can also lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation. The Corporations Act and the Taxation Administration Act make it an offence to breach the confidentiality protections which apply to Whistleblower Reports and there are significant penalties for doing so.

6.5 Support for Reporting Persons

Hill's Australia is also committed to providing you with appropriate support where you make a Whistleblower Report. The nature of the support that may be offered will depend on your personal circumstances and the details of the Disclosable Matter.

However, examples of the support you receive include:

- (a) the appointment of the WPO who is responsible for ensuring Whistleblower Reports are handled in accordance with the mechanisms in this Policy which are designed to

safeguard you;

- (b) the provision of the EthicsLine as outlined in Section 4.1;
- (c) a fair and objective investigation process in accordance with Section 5;
- (d) support for anonymous Whistleblower Reports;
- (e) handling Whistleblower Reports on a confidential basis in accordance with Section 6.4;
- (f) access to Hill's Australia's Employee Assistance Program; and
- (g) support from the Human Resources team where reasonably required by you.

If you have any further questions about the support available, you should contact the WPO.

7 Availability of this Policy

This Policy is available to all officers and employees of Hill's Australia through OurColgate. This Policy will also be available to external parties on Hill's Australia's external website.

8 Administration of this Policy

8.1 Training

Specialist training is mandatory for the employees responsible for key elements of this Policy and will be provided by Hill's Australia.

8.2 Review of this Policy

This Policy will be reviewed from time to time. This is so the Policy remains consistent with applicable standards and relevant legislative requirements as well as the changing nature of Hill's Australia.