

Whistleblower Reporting Standard

Applies To	This document applies to all current or former directors, officers, employees, workers, contractors, suppliers, agents or brokers (or relatives or dependants or spouse of these individuals) of 3M.
Introduction & Background or Purpose	<p>3M is committed to the highest standards of conduct and ethical behaviour in its business activities and to supporting a culture of honest and ethical behaviour and good corporate governance.</p> <p>3M wants to encourage a culture of people raising concerns about improper conduct where there are reasonable grounds to suspect such conduct.</p> <p>The Australian whistleblower laws provide special protections for whistleblower disclosures that qualify for protection. This document is designed to ensure those legislative protections are provided to whistleblowers. This includes 3M's commitment in providing a confidential environment where concerns can be disclosed without fear of retaliation.</p>
Requirements	<p>Overall responsibility for ensuring compliance with these requirements is assigned to the Ethics and Compliance team.</p> <p>Background Disclosable matters This procedure supports the reporting of allegations of serious wrongdoing by 3M, referred to in this document as a disclosable matter.</p> <p>A disclosable matter involves information that the discloser has reasonable grounds to suspect concerns of misconduct, or an improper state-of-affairs or circumstances, in relation to 3M (or an officer or employee of 3M) or a related body corporate of 3M. It also includes conduct by 3M (or by an officer or employee of 3M) that:</p> <ul style="list-style-type: none"> • breaches the Corporations Act • breaches other financial sector laws enforced by ASIC or APRA • breaches an offence against any other Commonwealth law that is punishable by imprisonment for a period of 12 months or more, or • represents a significant risk to public safety or stability of, or confidence in, the financial system. <p>Examples of disclosable matters include:</p> <ul style="list-style-type: none"> • conduct that is illegal, such as theft, violence or other breaches of applicable laws • offering or accepting a bribe • fraud, money laundering or misappropriation of funds • a serious breach of the 3M Code of Conduct • conduct that may cause financial or non-financial loss to 3M • conduct that poses a significant risk to public safety • conduct may cause reputational damage to 3M • conduct that involves any other kind of serious impropriety, or • conduct that is detrimental conduct or retaliation against a person who has made a disclosure or is believed or suspected to have made to be planning to make a disclosure about a disclosable matter.

A personal work-related grievance related to the discloser's employment (or former employment) which directly affects the discloser personally (and that does not relate to the detriment or threat of detriment to the discloser as a result of making a protected report or that does not have any other significant implications for 3M), does not fall within the scope of this procedure. This is because these disclosures do not qualify for protection under the Corporations Act. However, such disclosures may be protected under other legislation, such as the Fair Work Act and are covered by other 3M policies and standards. An example of a grievance that may be a personal work-related grievance includes an interpersonal conflict between the discloser and another employee or complaints of discrimination, bullying or harassment.

Protected disclosures

This procedure applies to any disclosure of information to 3M relating to a genuine concern that a **disclosable matter** has occurred or is likely to occur provided that the individual has reasonable grounds to suspect that the information indicates a **disclosable matter**.

Protections provided by this procedure do not apply to an individual that does not have reasonable grounds to suspect that the information they disclosed concerns a **disclosable matter** or an individual that deliberately submits a false report.

Reporting disclosable matters

Firstly, an individual should consider whether they are comfortable raising a concern with their manager, Human Resources Department, Legal Department, or senior management of the subsidiary.

If an individual is uncomfortable doing so, or if they don't know whom to contact, or if they believe their concern has not been satisfactorily addressed, they should contact an Ethics & Compliance team member (such as the Asia Compliance Counsel) or proceed with the filing a formal report as follows:

A formal report of a **disclosable matter** can be submitted in writing online or by phone to EthicsPoint at 3MEthics.com or [1800 339276](tel:1800339276).

EthicsPoint is a third-party vendor which provides a secure and independent reporting capability that offers confidential and anonymous reporting with 24-hour access.

To enable a **disclosable matter** to be properly investigated and addressed by 3M, it is recommended that the disclosure contain the following information:

- that the disclosure is being made pursuant to this procedure
- the nature of the disclosable matter and when it occurred
- the names of the people involved, and
- any supporting material.

Anonymous reports are accepted under this procedure. 3M acknowledges and respects that the reporting individual may find it more comfortable to make the report anonymously. EthicsPoint provides a channel through which the anonymous reporter may stay in contact with the assigned investigator, and provide information to the investigator, without disclosing their identity.

Disclosures to certain external persons are also protected by the Australian whistleblower laws. For more information see Annexure A. We recommend that individuals contemplating reporting matters outside 3M first seek independent legal advice in relation to their rights and obligations.

Investigations

EthicsPoint notifies 3M's Ethics & Compliance Department when a report is raised. Reports will be assessed, and, if they relate to protected **disclosable matters**, will be investigated. 3M commences an appropriate investigation, using internal or external resources with expertise in conducting investigations.

EthicsPoint provides the whistleblower with a report key that can be used to stay in touch with the investigator subject to relevant privacy and confidentiality considerations.

If the concerns are substantiated, then appropriate action will be taken in accordance with 3M's calibration protocol.

The whistleblower will be advised of the outcome of the investigation subject to relevant privacy and confidentiality considerations.

Protection of confidentiality and identity

If a whistleblower makes a report under this procedure, 3M is committed to:

- Ensuring the identity of a whistleblower who makes a report is kept confidential and not disclosed to any person other than the recipient of the report, any person the whistleblower has consented to or as permitted by law
- Taking reasonable steps when conducting investigations to avoid a whistleblower's identity being readily ascertainable

3M may face difficulties investigating or internally addressing or correcting the misconduct unless the whistleblower provides some approval for 3M to use their information.

Protection of files and records

Files and records created from an investigation will be retained securely.

Protection against detriment or retaliation

3M is committed to ensuring that a whistleblower that makes a report under this procedure does not suffer any detriment or retaliation as a result of making a report.

Detriment or retaliation includes:

- dismissal from employment
- injury in employment
- alteration of a position or duties to the employee's disadvantage
- discrimination
- harassment or intimidation
- harm or injury, including causing psychological harm
- damage to property
- damage to reputation
- damage to business or financial position
- any other damage.

Examples of actions that are not detrimental conduct or retaliation include administrative action that is reasonable to protect a discloser from detriment or managing a discloser's unsatisfactory work performance.

A whistleblower may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure. If you have engaged in a disclosable matter, you may want to consider seeking independent advice in relation to your liability and the protections that may or may not be available to you if you make a disclosure.

	<p>Other support Independent support and counselling for 3M employees is available through our Employee Assistance Program. The EAP contact number is 1300 361 008.</p> <p>Penalties Any breach of this procedure by an employee or worker will be taken seriously and may be the subject of a separate investigation and/or disciplinary action.</p> <p>A breach of this procedure may also amount to a civil or criminal contravention under the Australian whistleblower laws, giving rise to significant penalties.</p> <p>An individual who deliberately makes a false report or allegations or raises a concern without reasonable grounds to suspect that the concern was justified, may be subject to disciplinary action or other sanctions.</p> <p>Failure to comply with these requirements may result in discipline, up to and including termination of employment, except where prohibited by local law.</p>
<p>Additional Elements</p>	<p>Definitions: 3M means 3M Australia Pty Limited, KCI Medical Australia Pty Ltd and their controlled entities. ASIC means the Australian Securities and Investments Commission APRA means the Australian Prudential Regulation Authority Australian whistleblower laws mean the relevant provisions of the <i>Corporations Act</i> and <i>Tax Administration Act</i> as amended by the <i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</i>. Commonwealth law includes, but is not limited to, the <i>Corporations Act</i>, the <i>ASIC Act 2001</i> and any other Commonwealth law that's punishable by imprisonment of 12 months or more. For example, the <i>Competition and Consumer Act 2010</i> (cartel conduct). Corporations Act means the <i>Corporations Act 2001</i> (Cth) Fair Work Act means the <i>Fair Work Act 2009</i> (Cth) Taxation Administration Act means the <i>Taxation Administration Act 1953</i> (Cth)</p> <p>ANNEXURE A – INFORMATION REQUIRED UNDER AUSTRALIAN WHISTLEBLOWER PROTECTION LAWS This Annexure A sets out certain information that must be included in whistleblower policies as required by the Australian whistleblower laws.</p> <p>Other reporting channels within 3M If, for any reason, you believe that you are unable to report a disclosable matter to EthicsPoint, then you may make your report to a director, officer, or auditor of 3M Australia.</p> <p>Reporting channels outside 3M Whistleblowers can make protected reports externally to:</p> <ul style="list-style-type: none"> • regulators such as ASIC, APRA, the Tax Commissioner in relation to certain tax affairs, or other prescribed Commonwealth authorities • a lawyer for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Corporations Act, and • in limited circumstances, a journalist or member of Commonwealth, state or territory parliaments (parliamentarians). <p>We encourage you to seek independent legal advice. Whilst you are strongly encouraged to use reporting channels within 3M first before making disclosures to external channels, you can use these external channels if you consider them to be more appropriate in the circumstances.</p>

What statutory protections apply?

The Australian whistleblower laws provide the following protections for eligible whistleblowers:

- identity protection (confidentiality)
- protection from detrimental treatment or victimisation, and
- the right to compensation and other remedies for breach of the legislative protections.

The Australian whistleblower laws also protect a whistleblower against certain legal actions related to making a protected disclosure, including civil (such as for breach of an employment contract, duty of confidentiality or other contractual obligations), criminal (and the disclosure cannot be used against the whistleblower in a prosecution, unless the disclosure is false) and administrative liability protection (including disciplinary action).

These protections apply not only to disclosures within 3M, but also to external disclosures (to eligible recipients described above).

The protection against certain legal actions only extends to the consequences of making the report.

The protection does not grant immunity to a whistleblower for any illegal activity or misconduct they were involved in that is revealed in the disclosure. We encourage you to seek independent legal advice.

Getting legal advice

If you believe you may be a whistleblower, we encourage you to seek independent legal advice. 3M's in-house legal team are lawyers for 3M and can't provide personal legal advice to individuals, including in relation to whistleblower reports or protections.