



Reporting incidents at CSR

Introduction:

CSR is committed to conducting business honestly, with integrity, and in accordance with our values and standards of expected behaviour.

Unfortunately, sometimes we see, or experience, behaviours or situations that may fall short of these standards. If this happens, CSR encourages the reporting of these matters to ensure it is aware of and can deal with them.

This policy sets out the procedures for people to speak up about improper conduct within CSR and to report suspected misconduct and other incidents.

Who does this Policy apply to?

Anyone who has dealings with CSR is encouraged to speak up and report an incident. This includes all employees (past and current), directors, temporary staff, contractors, service providers, suppliers (including employees of suppliers), and associates, as well as relatives and dependents of such persons.

What sorts of things should be reported?

We are all responsible for ensuring that we speak up about any conduct or actions that may breach CSR's Code of Business Conduct and Ethics, other CSR policies and/or values, as well as any conduct that is, or is suspected to be, dishonest, unethical or illegal. If you see something that you believe could be a breach (even if you only suspect it might be) you should report it at the earliest opportunity.

Examples of conduct or incidents that should be reported include (but are not limited to):

- Dishonest, fraudulent or corrupt activity, including bribery.
- Illegal activities, including theft, drug sale or use, violence or threatened violence and property damage.
- A breach of any law, regulation, CSR policy or code such as our Code of Business Conduct and Ethics.
- Undisclosed conflicts of interest.
- Improper conduct relating to accounting, internal controls, compliance, audit or other matters of concern.
- Activities that might be potentially damaging to CSR, CSR's employees or third parties, such as unsafe work practices, environmental damage, health risks or abuse of CSR property or resources.
- Misuse or mismanagement of CSR resources.
- Anything that may cause loss to CSR or damage its reputation or be otherwise detrimental to CSR's interests.
- Anything that involves improper workplace behaviour, including harassment, discrimination, victimisation or bullying.
- Deliberate concealment of any of the above

If you raise a concern or report an incident on reasonable grounds, the matter will be taken seriously. It is important that any reports you make be genuine. Alleging improper conduct on the part of another person can be damaging to that person, and others, and so it is important that allegations are based on reasonable grounds. If you do raise a concern or make a report on reasonable grounds, and the information turns out to be incorrect, you will not be penalised.

If in doubt → report it!

How do I report an incident?

There are a number of ways that you can raise an incident.

They include:

1. Talking to your manager. If possible, we encourage you to first discuss your concerns with your manager.
2. Your business unit HR manager or the Executive General Manager of Human Resources.
3. The General Manager of your business unit.
4. CSR internal audit – hotline@csr.com.au. This is a confidential email address, seen only by internal audit & the EGM Human Resources.
5. The CSR confidential hotline – contact CSR head office on 61 2 9235 8000 and you will be directed to an external message bank managed by an external provider.

When you make a report, please include as much information as possible. This will enable CSR to better investigate the matters being raised. Any incidents reported will be treated confidentially.

Can I remain anonymous?

You can choose to remain anonymous if you wish. However, if you remain anonymous we will be unable to update you on the progress of the matter or to ask follow-up questions that might assist with our enquiries. In addition, without knowing who you are, we may be unable to offer you the full range of assistance and protections that would otherwise be available to you. If you choose to remain anonymous, please make sure you include as much information as possible in your report, so that we can properly investigate the incident.

What happens once I've reported something?

CSR is committed to ensuring that you are not disadvantaged or discriminated against for making a report on reasonable grounds. Any inquiries or more formal investigations will be conducted promptly, and in a manner that is confidential, fair and objective. All persons will be treated with fairness and respect in all relevant communications.

The investigation process, and the person or persons appointed to conduct the investigation, will vary depending on the nature of the alleged conduct and the amount of information provided. However, generally where the conduct relates to a legal matter, it will be investigated by the legal team and where the conduct relates to a people matter, it will be investigated by a member of the management team or Human Resources (provided they are not implicated in the report). All investigations are overseen by the Internal Audit Manager.

You will be kept informed of the progress of your matter (unless you choose to remain anonymous).

Will I be treated differently if I report something?

Absolutely not. CSR encourages the reporting of behaviours and incidents and will not tolerate any retaliation against someone who reports an incident on reasonable grounds. If you feel that this has occurred, you should contact your manager or a member of the Human Resources or Internal audit teams.

Further, there are legal protections available to certain persons who make a “protected disclosure” to certain people to ensure this does not happen. Please contact CSR’s Internal Audit Manager or Company Secretary if you would like more information about the protections available under the law.



Confidential support and counselling is available to CSR staff who raise concerns under this policy.

What else is relevant?

If you would like more information, please refer to:

- CSR's Process for Managing Incident reports
- CSR's Code of Business Conduct and Ethics
- CSR's Policy on Fairness Respect and Diversity
- CSR's Trade Practices Policy

All of these are available on the CSR Intranet. Please ask your manager for a copy if you can't access it.

Last updated: October 2019
Next review date: October 2020
Policy Owner: CSR Internal Audit Manager

