

CSR Incident Reporting Procedure

Introduction

CSR encourages employees and other stakeholders to report incidents where behaviours fall short of expected standards of behaviour. The process for reporting such incidents is set out in CSR's Incident Reporting Policy located at the [Speak Up @ CSR](#) page

This document should be read in conjunction with CSR's Incident Reporting Policy, and sets out the processes for CSR personnel:

1. Receiving incident reports – including what information to ask for and what to do next;
2. Triaging incidents – to determine what they relate to, how they should be handled and who should be notified; and
3. Next steps – including investigations, outcomes and reporting.

This process applies to anyone who receives an incident report or is involved in conducting an investigation. It will mostly impact Managers, HR Managers and CSR Legal. For persons who may wish to report an incident, this procedure will give guidance as to how they can expect their report to be investigated and dealt with.

The purpose of this procedure is to ensure that incident reports are promptly investigated, if necessary, and dealt with by the people most qualified to do so.

CSR has separate Whistleblower Policies for Australia and New Zealand, which set out the circumstances under which certain individuals may qualify for legislative protections where they make particular types of disclosures (with such individuals also known as whistleblowers). This includes disclosures relating to corruption, fraud, conduct that creates a danger to public health, safety or the environment and conduct that contravenes particular laws.

For further information on the types of disclosures that qualify for whistleblower protections, and how to make such a disclosure, please refer to CSR's Whistleblower Policies (covering Australia and New Zealand) which are located at the [Speak Up @ CSR](#) page. These policies also contain information on the procedures for investigation and management of whistleblower complaints.

1. Receiving incident reports

If someone approaches you to report an incident you must:

1. Take down as much information as possible, including:
 - a. names of persons involved, including any witnesses;
 - b. the name of the person reporting the incident (including their relationship with CSR and their name/contact details if they have provided this information and consent to it being recorded);
 - c. business unit involved;
 - d. date of the report and date(s) of the incident or misconduct; and
 - e. the specific conduct that is being alleged.

It is important to be as specific as possible so that the appropriate CSR senior leader can determine what is being alleged and determine whether the allegations are true. It is easier to investigate incidents when there is sufficient information.

2. If an incident is reported to CSR’s Head of Legal, EGM of Human Resources or GM Human Resources for a CSR Business Unit (each of whom is considered an “*Eligible recipient*” or “*Eligible receiver*” under CSR’s Whistleblower policies), the recipient must consider whether the incident is of a type that may qualify for protection under the Whistleblower Policy. If it does, then the process and protections set out in the Whistleblower Policy will apply (including protection of identity). If you are unsure whether the disclosure qualifies for protection, speak to CSR Legal.
3. Anonymity: Generally, we encourage people not to remain anonymous as it is often easier to investigate matters if we can refer back to the person for more information. We can also provide the person with an update on the investigation (where appropriate). However, if the person wishes to remain anonymous, you should respect their wishes to do so.

In some cases, employees raise matters but, in their desire to remain anonymous, may ask the person they report it to not to do anything about it. CSR will respect requests for anonymity as required, but it is important to note that certain complaints or reports (e.g. complaints/reports that allege a breach of the CSR Code of Conduct, a risk to health and safety and/or potential criminal activity), must be acted upon..

4. Thank them for raising the issue and ask if they need any other support.

Additional support is available through CSR’s Employee Assistance Program (details are available on the CSR intranet) or please speak with your HR representative.

2. Triage reporting and assessment

Determining how an issue should be handled

Once an initial incident report is made, a decision will be made as to who must (or can) be notified of the allegation and whether an investigation will take place. CSR Legal (or their delegate) is the central contact point for advising on co-ordinating responses to incident reports and investigations.

As a guide, the table below sets out different types of incidents and who incidents should be referred to for further investigation:

Incident type	Examples	Who to advise	Comments
Alleged unacceptable behaviour	Harassment Bullying Discrimination Racism Violence	GM HR	HR to determine any investigation process & management, depending on severity of allegations, and inform EGM HR.
Alleged breach of safety/ environmental policies and procedures	Behaviour that causes a risk to health and safety	GM HR / National Safety Manager	Safety Manager to determine the safety investigation process and HR is responsible for any subsequent performance management process.
Alleged drug use, violence, or property damage	Positive drug tests Violent acts Any damage to CSR property	GM HR	HR to determine any investigation
A possible illegal act	Theft Fraud Sale of drugs Any damage to CSR property	GM HR	HR to determine any investigation process & management, depending on severity of allegations.

Other breaches of the law	Trade Practices Anti-money laundering Bribery	GM HR / CSR Legal	CSR Legal will determine the appropriate investigation process. HR is responsible for any subsequent performance management process.
Other breaches of CSR's Code of Business Conduct	Conflicts of interest	GM HR	HR to determine any investigation process & management, depending on severity of allegations

Where the potential impact of an incident is material to CSR, CSR Legal should also be consulted.

A. Escalation of serious matters

There are some types of incidents which are so serious that even allegations relating to them must be escalated within the organisation. These include matters which:

- could have a large financial consequence for CSR;
- could affect CSR's reputation;
- involve a sizeable fraud or theft; or
- involve some other potential breach of the law.

The investigator should exercise their reasonable discretion and escalate matters which, in their view, may constitute a "serious matter" as describe above. Initial escalation may be to the immediate manager of the investigator, and any matters involving a material breach of law should involve the Head of Legal.

3. Next steps – logging an incident, investigations, closing out and reporting

A. Logging of incidents

CSR Legal & CSR Human Resources have a joint responsibility for ensuring that all incidents that are reported under the Incident Reporting Policy are recorded in a central register.

The register is confidential and can only be accessed by CSR Legal & Human Resources who will use that information to determine the appropriate response to reports made and to inform any investigation commenced.

B. Investigating incidents

After an incident is reported, CSR will determine whether an investigation is necessary. If the matter is to be investigated, the investigation process, and the person or persons appointed to conduct the investigation, will depend on the nature of the alleged conduct and the amount of information provided. This document sets out guidelines to be followed when investigating an incident and should be used a guide only.

Starting the investigation

- The investigation should be commenced as soon as possible after the report is received.
- Incident investigations can be done internally or externally.
- The person responsible for investigating the incident must be impartial and should not have any conflict of interest in investigating the allegation (for example, a personal friendship with the person involved).

- Generally, where an incident relates to a legal matter, it will be investigated by the legal team (or an external investigator), and where it relates to a people or conduct matter, it will be investigated by HR (or an external investigator).
- Generally speaking, the recipient of an incident report should not be the same person who investigates the matter. This is to ensure that the person who has made the report feels that they have a dedicated support person who is unlikely to be conflicted due to their involvement in the investigation.

Documenting the investigation and maintaining confidentiality

- The investigation, and any decisions made during and/or at the conclusion of the investigation, must be clearly documented.
- Ensure that any documentation prepared in connection with the investigation is securely stored and not exposed to the risk of unauthorised access.
- Investigations Reports will be stored in a central reporting system established by HR and Legal.

Accessing and collecting relevant documents

- Relevant documents (including emails, computer files and hard copy files) should be collected as soon as possible after receiving the incident report.
- Keep privacy considerations in mind when accessing and reviewing documents relevant to the investigation.
- Any personal or sensitive information collected must not be disclosed other than in connection with the purpose for which it was collected and must be dealt with in accordance with CSR's Privacy Policy and CSR's relevant Information Security policies.

Conducting interviews

- Carefully consider the timing and location of the interview. The interview setting should be private, and free from internal and external distractions.
- Notice of the interview should be provided in advance.
- Any interviewee who seeks to have a support person present at the interview should be permitted to do so, provided this does not cause unreasonable delays. Ensure that any support person is not also a witness in the investigation and will not be a support person for other witnesses. The role of a support person is to provide support to the interviewee, and not to respond on their behalf or disrupt the discussions.

Concluding the investigation

- At the conclusion of the investigation, an investigation report should be prepared. This should outline the steps which have been taken in connection with the investigation, and should contain a recommendation on the outcome of the investigation (for example, that the allegation is sustained (including any consequences), false, misconceived, or that there is not enough evidence to support the allegation).
- All papers relating to the investigation should be maintained in a secure and confidential manner.

C. After an investigation:

- The results of any investigation will be recorded as described in the section above.
- The outcome of any investigation will be reported in accordance with the escalation processes set out in this procedure and summarised below.
- The person who has made the report will be informed of the investigation outcome if appropriate. However, the investigation report will not be provided.
- Where an investigation identifies a breach of CSR Code of Business Conduct and Ethics or internal CSR policies or procedures, or other inappropriate behaviour, appropriate disciplinary action may be taken.. Please refer to CSR's Discipline Policy for more information.

D. Reporting and Auditing

- The Risk & Audit Committee will receive a confidential summary of reports made under the Incident Reporting Policy every six months. The Report will generally include metrics on reports made and information regarding follow-up actions (e.g. whether matters are being closed out promptly).
- A dashboard report is also available to senior management to ensure there is constant oversight of the incidents being reported, investigated and closed out.
- Recipients of incident reports and investigators must consider if a reported incident or information that arises in responding to an incident report triggers processes in CSR's Share Market Disclosure Policy. If so, that information must be dealt with in accordance with the Share Market Disclosure Policy.

E. External reporting of alleged criminal acts (Australia only)

- In accordance with relevant State Crimes Acts any suspected or alleged criminal act must be reported to the relevant state Police department.
- The business is required to report all potential criminal acts for the Head of Legal
- The Head of Legal is responsible to ensure criminal acts are reported to Police.

Other resources:

1. Code of business conduct and ethics
2. CSR's Incident Reporting Policy
3. CSR's Whistleblower Policies for Australia and New Zealand
4. CSR's Discipline Policy
5. Trade practices policy
6. Privacy Policy
7. CSR BIS Information Systems Acceptable Use Policy

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