

CSR Incident Reporting Policy

Introduction

CSR's Incident Reporting Policy is designed to assist and support our people, and the people we work with, to report incidents which fall short of our standards of expected behaviour.

While CSR is committed to conducting business honestly and with integrity, sometimes we may see, or experience, behaviours or situations that may fall short of these standards. You can help us to address any inappropriate matters by **speaking up** so we can properly investigate and deal with them.

This Policy sets out the procedures for people to speak up about any inappropriate actions or behaviours.

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 (also known as a whistleblower). 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 located on the **Speak Up @ CSR** page.

Who does this Policy apply to?

This Policy applies to all employees, secondees, volunteers and officers of, and contractors to, CSR and its related entities.

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 behaviours, as well as any conduct that is, or is suspected to be, dishonest, unethical, illegal or otherwise inappropriate. If you see something that you believe could be a breach (even if you only suspect it might be), or which you consider to be inappropriate, you should report it at the earliest opportunity.

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

- Illegal activities, including theft, drug sale or use, violence or threatened violence and property damage.
- A breach of any CSR policy or code such as our Code of Business Conduct and Ethics.
- Anything that involves improper workplace behaviour, including harassment, discrimination, victimisation or bullying.

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 are genuine. Making allegations against 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?

Before reporting an incident, consider whether the matter should be reported under CSR's relevant Whistleblower Policy, details of which are located at the **Speak Up @ CSR** page. If it does (or you believe it may), then relevant information should be disclosed in accordance with the Whistleblower Policy.

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

They include:

1. Talking to your manager. If possible, and where appropriate, we encourage you to first discuss your concerns with your manager.
2. Your business unit HR representative.
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 CSR Legal & an external provider.
5. The CSR confidential hotline - 0419 476 611 (AUS) or 0800 841 700 (NZ). Both these numbers divert 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. This may also mean CSR is constrained in the action it can take to investigate and act based on your complaint. In addition, without knowing who you are, we may be unable to offer you the full range of assistance 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.

Any investigation process, and the person or persons appointed to conduct an investigation, will depend 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). Matters may be investigated by an external investigator where CSR considers this to be appropriate.

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.

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 Incident Reporting Procedure
- CSR's Whistleblower Policy (Australia)
- CSR's Whistleblower Policy (New Zealand)
- 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 cannot access these documents.

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