

CSR Whistleblower Policy (Australia)

1 Purpose of this Policy

CSR is committed to ensuring the highest standards of integrity and promoting a culture of honest and ethical behaviour, corporate compliance and good corporate governance. As part of this commitment, CSR recognises the need to have robust procedures in place to ensure people can report instances of suspected unethical, illegal or fraudulent conduct, and to ensure that anyone who does report such behaviour can do so without fear of reprisal.

The purpose of this Policy is to encourage disclosures of wrongdoing and to ensure that individuals who make such disclosures can do so safely, securely and with confidence that they will be protected and supported.

The *Corporations Act 2001* (Cth) (**Act**) gives certain people legal rights and protections as “whistleblowers”, which are explained in this CSR Whistleblower Policy (**Policy**).

2 Application and availability of Policy

This Policy applies to disclosures relating to CSR’s Australian operations. It sets out the protections for whistleblowers under Australian law and the circumstances under which those protections arise. For disclosures relating to CSR’s operations in New Zealand, please refer to the CSR Whistleblower Policy (New Zealand).

All employees and officers of CSR in Australia must comply with this Policy.

This policy will be made available to all employees and officers of CSR via a link on CSR’s Intranet, in physical form upon request, and within induction packs for new employees.

3 Who is eligible to be a whistleblower?

An individual is eligible to be a **whistleblower** if they are, or have been:

- an employee or officer of CSR;
- an individual who supplies services or goods to CSR (and their current or former employees);
- an associate of CSR (as defined in the Act); or
- a relative, dependent or spouse of any individual referred to above.

4 What is a “disclosable matter” for the purposes of this Policy?

Disclosable matter means information which the discloser has reasonable grounds to suspect:

- (a) concerns misconduct or an improper state of affairs or circumstances (including but not limited to corruption or fraud) in relation to CSR or a related body corporate of CSR; or

- (b) indicates that CSR, or an officer or employee of CSR, or a related body corporate of CSR, or an officer or employee of a related body corporate of CSR, has engaged in conduct that:
 - (i) represents a danger to the public or the financial system; or
 - (ii) contravenes the *Corporations Act 2001*, *ASIC Act 2001*, *Banking Act 1959*, *Financial Sector (Collection of Data) Act 2001*, *Insurance Act 1973*, *Life Insurance Act 1995*, *National Consumer Credit Protection Act 2009*, *Superannuation Industry (Supervision) Act 1993*, or an instrument or regulation made under any of those Acts; or
 - (iii) contravenes any other law of the Commonwealth that is punishable by imprisonment for 12 months or more; or
- (c) indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of CSR or an associate of CSR, where the **whistleblower** considers the information may assist the **eligible recipient** to perform functions or duties in relation to the tax affairs of CSR or an associate of CSR.

Disclosable matters usually relate to the conduct of persons performing work for or on behalf of CSR but can also relate to conduct of third parties, such as customers, suppliers or service providers.

A **disclosable matter** could include conduct that may not involve a contravention of a particular law.

Examples of the types of matters that could fall within the definition of **disclosable matter** include:

- an officer or employee of CSR or of a related body corporate of CSR offering or accepting a bribe or secret commissions;
- an officer or employee of CSR or of a service provider to CSR engaging in money laundering or misappropriation of funds;
- CSR or a related body corporate of CSR engaging in conduct that creates a danger to public safety or the environment;
- an officer or employee of CSR or of a related body corporate of CSR victimising or threatening to victimise someone who has made a disclosure under this Policy because of that disclosure.

If a CSR employee or officer sees something they believe could be a **disclosable matter** (even if they only suspect it might be) they should report it at the earliest opportunity.

5 What type of matters are NOT covered by this policy?

This Policy does not apply to disclosures that relate solely to a **personal work-related grievance**, subject to the limited exception below.

A **personal work-related grievance** is a grievance that relates to the discloser's employment (or former employment) which has implications for the discloser personally. Examples of **personal work-related grievances** include:

- interpersonal conflicts between the discloser and another employee;
- decisions relating to the engagement, transfer or promotion of the discloser;
- decisions relating to the terms and conditions of the discloser's employment;
- decisions to suspend, discipline or dismiss the discloser; and/or

- conduct (or alleged conduct) in respect of workplace bullying, harassment, sexual harassment or discrimination.

CSR encourages employees to report any such concerns internally in accordance with CSR's human resources policies and procedures, including the CSR Incident Reporting Policy.

A disclosure relating to a **personal work-related grievance** may qualify for protection if it includes information that concerns a **disclosable matter** or it relates to potential or actual detrimental conduct towards a whistleblower who has made a report under this Policy.

A disclosure that does not relate to a **disclosable matter** will not qualify for protection under this Policy or under the Act.

It is unacceptable for CSR employees, officers or other individuals to make malicious and/or false disclosures, or to knowingly provide false or misleading information regarding a disclosure. The making of a malicious and false disclosure or the provision of knowingly false or misleading information may result in an employee or officer being subject to disciplinary action up to and including termination of an employee's employment, or termination of an officer's engagement.

6 How can I make a disclosure?

- (a) A disclosure of a **disclosable matter** can be made in person, by phone, email or otherwise in writing to any **eligible recipient**. A disclosure can be made outside of business hours.
- (b) **Eligible recipients** are defined in clause 9 of this Policy document, although CSR's preferred channels for making disclosures under this Policy are by contacting:
 - (i) CSR Head of Legal;
[email address to be inserted]
 - (ii) EGM Human Resources;
[email address to be inserted]
 - (iii) GM Human Resources for each of CSR's Business Units;
[email address to be inserted]
- (c) Alternatively, a disclosure may be made to the relevant external regulator (i.e. **ASIC**, **APRA** the **AFP** or, if related to taxation, the **ATO**). In the case of an **emergency disclosure** or a **public interest disclosure** a disclosure may be made to a member of Parliament or journalist. It is important to understand the criteria for making a public interest or emergency disclosure, given they can only be made in limited circumstances. Legal advice should be sought before making such a disclosure.
- (d) Disclosures can be made anonymously and will still be protected under the Act. However, if CSR is not able to contact the discloser, its ability to conduct an investigation into the disclosure may be limited.
- (e) Before formally making a disclosure under this Policy, a person may wish to seek additional information from the **eligible recipient** or seek independent legal advice. A disclosure by a person who is eligible to be a **whistleblower** to a legal

practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Act is a protected disclosure.

- (f) Disclosures should include as much information as possible. This will enable CSR to determine if the disclosure is about a **disclosable matter** (and will therefore be dealt with under this Policy) and appropriately investigate the matters being raised.
- (g) Disclosures made via CSR's confidential email or phone hotline will be assessed to reasonably determine whether the matter constitutes a **disclosable matter** for the purposes of this policy. If this is the case, the matter will be allocated to an **eligible recipient** for investigation pursuant to this policy.

7 What happens once I've reported a disclosable matter?

- (a) When a **protected disclosure** is made to an **eligible recipient**, the details of the disclosure will be provided to the most appropriate person within CSR to conduct an initial review.
- (b) The person conducting the initial review will assess the disclosure and:
 - (i) determine whether it qualifies for protection; and
 - (ii) consider what, if any, action is necessary to deal with the matter, including whether an investigation is necessary, or whether the concern can be resolved by other appropriate action e.g. acting or recommending action or referring the disclosure to an appropriate authority.
- (c) If the matter is to be investigated, the investigation will be conducted by an investigator appointed by CSR, which may be an internal or external investigator. The investigator should not be implicated directly or indirectly in the conduct the subject of the disclosure.
- (d) All investigations will be conducted in an objective, fair and independent manner and, as far as practicable, on a confidential basis. The investigation will not disclose, directly or indirectly, the identity of the **whistleblower**, unless the **whistleblower** consents in writing to such disclosure. A person who is the subject of a disclosure will be provided an opportunity to respond to the allegations as part of the investigation.
- (e) The initial review will generally be completed within 4 weeks of CSR's receipt of the report. Where an investigation is required, such investigations will generally be completed within 12 weeks. However, timeframes for inquiries or investigations may vary depending on the nature of the disclosure and other factors including the availability of relevant individuals.
- (f) The **whistleblower** will be provided with regular updates regarding the process (assuming they can be contacted). The frequency of updates may vary depending on the nature of the disclosure.
- (g) Subject to the protections in part 8.1, the nature, scope and findings of the investigation will be documented in a report. The method for documenting and reporting the findings will depend on the nature of the disclosure.

- (h) The **whistleblower** will be informed when the investigation has been completed and, if appropriate, will be provided details of the outcome of the investigation. There may be circumstances where it may not be appropriate to provide details of the outcome to the **whistleblower**.

8 Protections for whistleblowers

CSR is committed to ensuring that **whistleblowers** are not subjected to detriment as a result of making a report of a **disclosable matter**.

There are legal protections for **whistleblowers**, which are set out below.

A **whistleblower** can still qualify for protection even if the information the subject of their disclosure turns out to be incorrect, provided the disclosure was not knowingly false or misleading.

8.1 Protection of identity

- (a) **Whistleblowers** can choose to remain anonymous while making a **protected disclosure**, over the course of any investigation and after the investigation is finalised. The **whistleblower's** identity will only be revealed if the **whistleblower** provides consent, or if there is a legal or regulatory requirement for this to occur.
- (b) A person may disclose information contained in a disclosure (other than the identity of the **whistleblower**) without the **whistleblower's** consent:
 - (i) if reasonably necessary for the purposes of investigating a matter relevant to the **protected disclosure**; and
 - (ii) if the person takes all reasonable steps to reduce the risk that the **whistleblower** will be identified as a result.
- (c) It is unlawful for a person to identify a **whistleblower**, or disclose information that is likely to lead to the identification of the **whistleblower**, outside the exceptions described above.
- (d) A **whistleblower's** identity may be protected by CSR redacting information from certain documents, referring to the **whistleblower** using language that does not identify their gender, age or role, and securely storing all materials relating to the **protected disclosure**.

8.2 Protection from certain liability

- (a) A **whistleblower** will not be subject to any civil, criminal or administrative liability for making a **protected disclosure**.
- (b) CSR will not exercise any contractual right or seek any contractual remedy against a **whistleblower** on the basis of the **whistleblower** making the **protected disclosure**, including termination of contract.
- (c) However, this does not prevent a **whistleblower** from being subject to any civil, criminal or administrative liability for conduct of the **whistleblower** that is revealed by the **protected disclosure**.
- (d) Information contained in a **protected disclosure** made to the Commissioner of Taxation, **public interest disclosure** or **emergency disclosure** is not admissible in evidence against the **whistleblower** in criminal proceedings or in

proceedings for the imposition of a penalty.

8.3 Protection from detriment

- (a) CSR will not tolerate any form of harassment, discrimination, victimisation or retaliation against a whistleblower.
- (b) CSR will take all reasonable steps to protect **whistleblowers** from detriment including by:
 - (i) ensuring all **eligible recipients** who are employees or officers of CSR are trained to identify and report behaviour that may cause detriment;
 - (ii) ensuring that all employees and officers of CSR are aware of this policy and the right to make a **protected disclosure** without suffering detriment; and
 - (iii) enabling **whistleblowers** to make a complaint to an **eligible recipient** if they believe they have suffered detriment.

8.4 Other support

CSR supports whistleblowers by providing access to a confidential support and counselling service, the Employee Assistance Program (**EAP**). Information on CSR's EAP is available at [insert website link]. Employees who are the subject of a disclosure under this Policy can also access the EAP.

In situations where the **whistleblower** may have been involved in conduct connected with the disclosure, the fact that the **whistleblower** made a report may be relevant to any remedial or disciplinary action that may be taken as a consequence of the inquiry or investigation.

8.5 Availability of compensation

A person may seek compensation and other remedies through the courts if they suffer loss, damage or injury because of **detriment** in contravention of this Policy or the law, if CSR failed to take reasonable precautions and exercise due diligence to prevent that **detriment**.

8.6 Compliance with protections for whistleblowers

An employee or officer of CSR who fails to comply with clause 8.1, 8.2 or 8.3 may be subject to disciplinary action up to and including termination of employment. Such a person may also be in breach of the law, which may result in:

- (a) civil liability to pay compensation, damages and/or a penalty; and/or
- (b) criminal liability to pay penalties and/or a maximum of two years' imprisonment.

9 Definitions

- (a) **AFP** means the Australian Federal Police.
- (b) **APRA** means the Australian Prudential Regulation Authority.
- (c) **ASIC** means the Australian Securities and Investments Commission.
- (d) **ATO** means the Australian Taxation Officer.

- (e) **Act** means the *Corporations Act 2001* (Cth).
- (f) **Disclosable matter** has the meaning set out in part 4 of this Policy.
- (g) **Eligible recipient** means:
- (i) a senior manager or an officer of CSR or of a related body corporate of CSR:
- Under the Act, a 'senior manager' is a person other than a director or company secretary who makes, or participates in making decisions that:
- affect the whole, or a substantial part of, the business of the company or organisation, or
 - have the capacity to significantly affect the company's or organisation's financial standing.
- CSR considers that a "senior manager" of CSR would include the CEO, CFO, EGM of Human Resources, business unit EGM's, the GM of Human Resources for each CSR business unit, and the Head of Legal.
- (ii) an auditor, or a member of an audit team conducting an audit, of CSR or of a related body corporate of CSR; or
 - (iii) an actuary of CSR or of a related body corporate of CSR.
- (h) **Emergency disclosure** means a disclosure of a **disclosable matter** by an **eligible whistleblower** to a Member of Parliament or a journalist where:
- (i) the **eligible whistleblower** has already made a **protected disclosure** to ASIC, APRA or a Commonwealth authority; and
 - (ii) they have reasonable grounds to believe that the **protected disclosure** concerns a substantial and imminent danger to the health or safety of one or more persons or the natural environment; and
 - (iii) they have notified the entity to which they made the **protected disclosure** that they intend to make an **emergency disclosure**; and
 - (iv) the extent of the information disclosed in the **emergency disclosure** is no greater than necessary to inform the recipient of the substantial and imminent danger.
- (i) **Personal work-related grievance** has the meaning set out in **part 5** of this Policy.
- (j) **Protected disclosure** means a disclosure by a **whistleblower** to an **eligible recipient** of a **disclosable matter**.
- (k) **Public interest disclosure** means a disclosure of a **disclosable matter** by an **eligible whistleblower** to a Member of Parliament or a journalist where:
- (i) the **eligible whistleblower** has already made a **protected disclosure** to ASIC, APRA or a Commonwealth authority;
 - (ii) at least 90 days have passed since they made the **protected**

disclosure;

- (iii) they do not have reasonable grounds to believe that action has been or is being taken to address the matters to which the **protected disclosure** related;
- (iv) they have reasonable grounds to believe that making the **public interest disclosure** would be in the public interest;
- (v) after the period referred to in clause 9(k)(ii), they have notified the entity to which they made the **protected disclosure** that they intend to make a **public interest disclosure**; and
- (vi) the extent of the information disclosed in the **public interest disclosure** is no greater than necessary to inform the recipient of the **disclosable matter**.

- (l) **Whistleblower** means a person described in **part 3** of this Policy who has made a **protected disclosure**.

10 What else is relevant?

For more information regarding CSR's values, policies and procedures, please refer to:

- *CSR's Incident Reporting Policy 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 including this Policy are available on the CSR Intranet. Please ask you manager for a copy if you cannot access these documents.

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Approved by: CSR Board*