

CSR Whistleblower Policy (New Zealand)

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 serious 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 *Protected Disclosures (Protection of Whistleblowers) Act 2022 (Act)* gives certain people legal rights and protections as “whistleblowers”, which are explained in this Whistleblower Policy (**Policy**).

2 Application and availability of Policy

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

All employees and officers of CSR in New Zealand 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 a Discloser under this Policy?

A Discloser is entitled to protections under the Act. A **discloser** is an individual who is (or was formerly):

- an employee of CSR;
- a secondee to CSR;
- engaged or contracted under a contract for services to do work for CSR;
- concerned in the management of CSR (including, for example, a person who is or was a member of the board or governing body of CSR); or
- a volunteer working for CSR without reward or expectation of reward for that work.

A **discloser** will have made a protected disclosure if:

- the disclosure is about a **disclosable matter** (in accordance with section 4 of this Policy) in or by CSR;
- they believe on reasonable grounds that the information is true;
- they disclose the information in accordance with this Policy and/or the Act; and



- they do not disclose in bad faith

(protected disclosure).

An eligible **discloser** qualifies for protection under this Policy and at law in circumstances where a **protected disclosure** is made to an appropriate authority at any time (refer to section 6 below for details of appropriate receivers for such disclosures).

This Policy also applies to a **discloser** who discloses information in support of, or relating to, a **protected disclosure** if this is not disclosed in bad faith and the information is disclosed to CSR or to an appropriate authority, in accordance with this Policy.

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

A matter will be a **disclosable matter** if it relates to serious wrongdoing in or by CSR. For the purpose of this Policy, “Serious Wrongdoing” includes any act, omission or course of conduct in (or by) CSR that is one or more of the following:

- An offence;
- A serious risk to-
 - Public health; or
 - Public safety; or
 - The health or safety of any individual; or
 - The environment.
- A serious risk to the maintenance of law, including-
 - The prevention, investigation and detection of offences; or
 - The right to a fair trial; or
 - An unlawful, a corrupt or an irregular use of public funds or public resources.

If the disclosure is made in accordance with this Policy or the Act, the **discloser** will still be entitled to protection under the Act even if their disclosure is mistaken.

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 health, 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, to the extent it amounts to a serious risk to the individual’s health or safety or to the maintenance of the law;

- bullying or harassment, including sexual harassment.

If a CSR employee 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; and/or
- decisions to suspend, discipline or dismiss the **discloser**.

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**.

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 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/or false disclosure or the provision of knowingly false or misleading information may result in an employee being subject to disciplinary action up to and including termination of employment.

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 receiver. A disclosure can be made outside of business hours.
- (b) **Eligible receivers** are defined in part 0 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 an appropriate authority, at any time or without first making the disclosure to an **eligible receiver** if the **discloser** wishes to do so. Appropriate authorities include the examples set out at **Annexure A** to this Policy.
- (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) 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 receiver** for investigation pursuant to this policy.
- (f) If you are considering making a disclosure under this Policy but have questions or would like help making a protected disclosure, CSR's Head of Legal is available to provide you information, support and advice at any stage.
- (g) A **discloser** is not authorised to disclose information protected by legal professional privilege. A disclosure of such information is not a protected disclosure.
- (h) 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.

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

- (a) When a **protected disclosure** is made to an **eligible receiver** in accordance with this Policy, 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 acknowledge receipt to the **discloser**, check whether the disclosure has been made elsewhere (and any outcome), and assess the disclosure to:
 - (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) The **receiver** should take these steps and inform the **discloser** (with reasons) about what the **receiver** has done or is doing to deal with the matter within 20 working days of receiving the **protected disclosure**.
- (d) However, when it is impracticable to complete these actions within 20 working days, the **receiver** should take the steps described at 7(b) within 20 working days and then should:
 - (i) inform the **discloser** how long it expects to take to deal with the matter;
 - (ii) appropriately update the **discloser** about progress;
 - (iii) deal with the matter; and

- (iv) inform the discloser (with reasons) about what the **receiver** has done or is doing to deal with the matter.
- (e) A **receiver** may decide that no action is required and, if so, must inform the **discloser** (with reasons). Reasons that may be appropriate for deciding that no action is required include that the requirements of the Policy or Act are not met, the length of time between the alleged **serious wrongdoing** and the disclosure makes an investigation impracticable or undesirable or the matter is better addressed by other means.
- (f) 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.
- (g) 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 **discloser**, unless the **discloser** consents in writing to such disclosure or an exception to confidentiality applies (refer to section 8). A person who is the subject of a disclosure will be provided an opportunity to respond to the allegations as part of the investigation.
- (h) 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.
- (i) The **discloser** 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.
- (j) Subject to the protections in part 8.1 below, 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.
- (k) The **discloser** 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 **discloser**.

8 Protections for whistleblowers

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

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

A **discloser** 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 or made in bad faith.

8.1 Confidentiality

- (a) **Disclosers** 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) It is unlawful for a **receiver** to identify a **discloser**, or disclose information that is likely to lead to the identification of the **discloser**, outside the exceptions described above.
- (c) A **discloser's** identity may be protected by CSR redacting information from certain documents, referring to the **discloser** 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) Neither a **discloser** who makes a **protected disclosure** or a **receiver** who refers a **protected disclosure** will be subject to any civil, criminal or disciplinary proceedings for making or referring a **protected disclosure** in accordance with this Policy and the Act.
- (b) However, this does not prevent a **discloser** from being subject to any civil, criminal or disciplinary proceedings for conduct of the **discloser** that is revealed by the **protected disclosure**.

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 **disclosers** from **retaliation or victimisation** including by:
 - (i) ensuring all **eligible receivers** who are employees or officers of CSR are trained to identify and report behaviour that may amount to retaliation or victimisation;
 - (ii) ensuring that all employees and officers of CSR are aware of this Policy and the right to make a **protected disclosure** without suffering retaliation or victimisation; and
 - (iii) enabling **disclosers** to make a complaint to an **eligible receiver** if they believe they have suffered retaliation or victimisation.

8.4 Other support

CSR supports **disclosers** 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 **discloser** may have been involved in conduct connected with the disclosure, the fact that the **discloser** 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 Compliance with protections for disclosers

An employee or officer of CSR who fails to comply with parts 8.1, 8.2, 8.3 or 8.4 above may be subject to disciplinary action up to and including termination of employment. Such a person may also be in breach of the law.

9 Definitions

- (a) **Disclosable matter** has the meaning set out in **part 4** of this Policy.
- (b) **Discloser** means a person described in **part 3** of this Policy who has made a **protected disclosure**.
- (c) **Eligible receiver** means:
- (i) A head or deputy head of CSR
 - (ii) a senior manager or an officer of CSR or of a related body corporate of CSR.

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.
 - (iii) an auditor, or a member of an audit team conducting an audit, of CSR or of a related body corporate of CSR; or
 - (iv) an actuary of CSR or of a related body corporate of CSR.
- (d) **Personal work-related grievance** has the meaning set out in **part 5** of this Policy.
- (e) **Protected disclosure** means a disclosure by a **discloser** to an **eligible receiver** of a **disclosable matter**.

10 What else is relevant?

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

- *CSR’s Incident Reporting Policy*
- *CSR’s Incident Reporting Procedure*
- *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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Policy Owner: Head of Legal
Approved by: CSR Board

Annexure A – Appropriate Authorities

Examples of appropriate authorities

Nature of concerns	Appropriate authority
Anticompetitive conduct	Commerce Commission
Banks (registered banks)	Reserve Bank of New Zealand
<u>Bullying or harassment, including sexual harassment</u>	<u>WorkSafe New Zealand (where work-related)</u> <u>Human Rights Commission</u>
Charities	Department of Internal Affairs Solicitor-General
<u>Child welfare and child protection</u>	<u>Oranga Tamariki—Ministry for Children</u> <u>Ombudsman</u>
Consumer protection	Commerce Commission
Crime	Commissioner of Police Director of the Serious Fraud Office
<u>Discrimination</u>	<u>Human Rights Commission</u>
Education service	Ministry of Education Education Review Office
Energy safety	WorkSafe (<u>where work-related</u>)
Environment	Ministry for the Environment Department of Conservation
Financial reporting (private sector—issuers and large companies)	Financial Markets Authority
Financial reporting (public sector)	Controller and Auditor-General
Financial service providers' conduct	Financial Markets Authority
Health	Ministry of Health Health and Disability Commissioner
<u>Health and safety (work-related)</u>	<u>Ministry of Business, Innovation, and Employment</u> <u>WorkSafe New Zealand</u>
<u>Housing</u>	<u>Ministry of Housing and Urban Development</u> <u>Ombudsman</u>
Insurers (licensed insurers)	Reserve Bank of New Zealand
Intelligence and security or classified information	Inspector-General of Intelligence and Security only
International relations	Ombudsman only
Local Government	Ombudsman Controller and Auditor-General

Nature of concerns	Appropriate authority
	Department of Internal Affairs
Police	Commissioner of Police Independent Police Conduct Authority
<u>Privacy of individuals or security of personal information</u>	<u>Privacy Commissioner</u>
Professional or trade conduct	Ministry of Business, Innovation, and Employment
Prosecutions	Solicitor-General
Public sector	Ombudsman Controller and Auditor-General
Public service	Public Service Commission
<u>Racism</u>	<u>Human Rights Commission</u>
Sector regulation	Commerce Commission
<u>Social support or benefits</u>	<u>Ombudsman</u>
State services	Public Service Commission The Treasury (for State-owned enterprises, Crown companies, and organisations named or described in Schedule 4 of the Public Finance Act 1989)
Transport and transport safety issues	Ministry of Transport
Whistleblowing and protected disclosures	Ombudsman