

# Whistleblowing and reporting systems

Best practices from the Metals Technology Initiative



**Members of the Metals Technology Initiative discussed their whistleblowing and reporting systems in July 2023.**

**Our views on best practices are summarised in the following slides.**



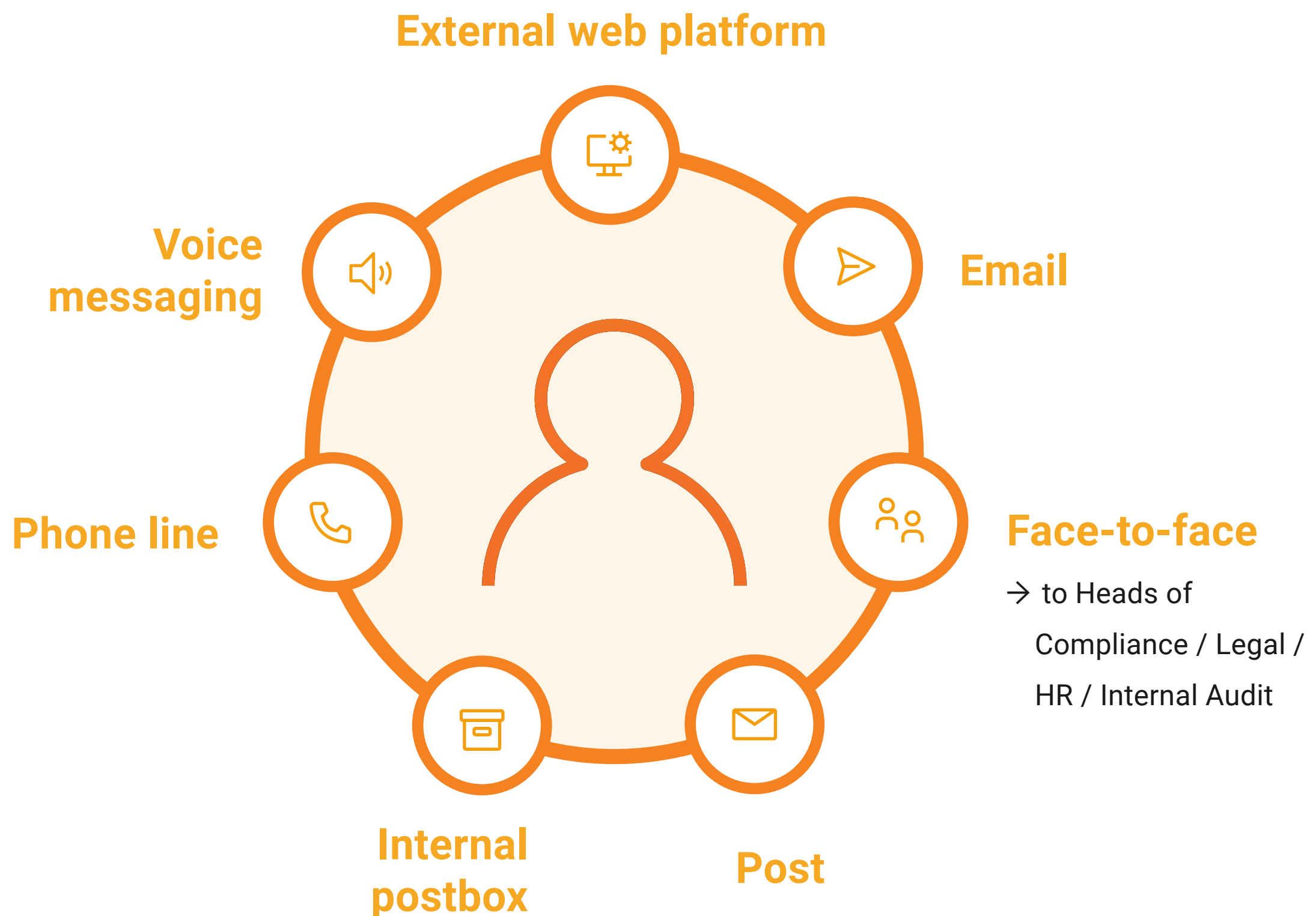
**The Basel Institute facilitated the meeting as Secretariat of this Collective Action initiative.**



**What did we find out? →**

# Ways to report

Reporting should be as easy as possible through multiple channels and in all languages relevant to the company.



# Who is it for?

## **Employees AND third parties**

Including customers, suppliers, consultants, commercial partners, former employees, shareholders.



**Confidential and anonymous reporting?**

**YES**

# What is it for?

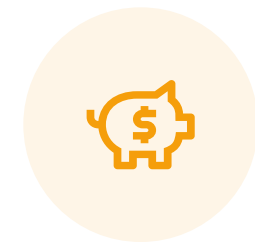
## A BROAD range of issues



Violations of the Code of Conduct and internal regulations and procedures



Theft, fraud, misuse of business information



Bribery and corruption



Antitrust issues and any other illegal or fraudulent activities



Violations of environmental and safety regulations



Allegations of retaliation against a whistleblower

It can be mandatory for specific issues, like financial fraud over a threshold, and strongly encouraged for other issues.



“We try to create a culture where people feel encouraged to speak up.”

# Who manages the reports?

**Head of Compliance or a dedicated committee may:**

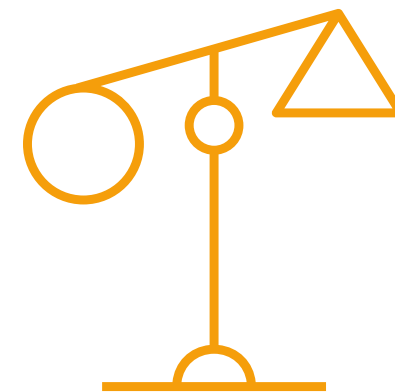
- **Triage reports**
- **Communicate with the whistleblower**
- **Engage with relevant departments**  
depending on the issue – HR, Environment,  
Safety, Tax...
- **Engage consultants if needed**
- **Recommend sanctions or other appropriate**  
**actions**
- **Report to senior management / advisory**  
**body**
- **Close the case**

# Who investigates?

**External investigators may be needed for serious cases**



Investigators must be mandated to conduct an investigation according to applicable **laws and data privacy regulations.**



In line with a specific policy detailing the **scope, applicability and timescales.**

# How are whistleblowers protected?



## **Confidentiality**

Reports are only used to follow up on allegations. Strict confidentiality of facts and persons involved. Information shared strictly on an essential-to-know basis.



## **Anonymity**

Receiving reports using a third-party service provider enables full anonymity. If reports are sufficiently clear, detailed and in scope they will be investigated.



## **Protection from retaliation**

Guaranteed and explicitly explained in internal policies. Direct and indirect forms of retaliation prohibited and a serious breach of the Code if perpetrated.



## **Reversal of burden of proof**

Allegations of retaliation on the whistleblower shifts the burden on the company to prove any such conduct was not related to the reporting.



# What about protections for the reported person?



## Confidentiality

Subjects of an investigation are informed as soon as possible, in particular about data collection relating to them. Timing of the notification must be balanced with the risk of endangering the purpose of the investigation.



## Protection from discrimination

Guaranteed and explicitly explained in internal policies. Direct and indirect forms of discrimination are prohibited and are a serious breach of internal regulations if perpetrated.



“Presumption of innocence – no jumping to conclusions!”

# How to raise employee awareness

**For employee and third-party awareness  
we use a range of channels**



# Addressing employee concerns

## TRUST is central

*“Is it really anonymous and confidential?”*

*“Can I trust my colleagues or is everyone a potential sneak or snitch?”*

*“If I report, will it be taken seriously?”*

- **Training and encouraging “speaking up” before issues become reports is part of creating the right culture.**
- **Being as transparent as possible about the outcomes of reports and investigations can help to create trust in the system.**
- **Being fair and consistent in disciplinary matters is important.**

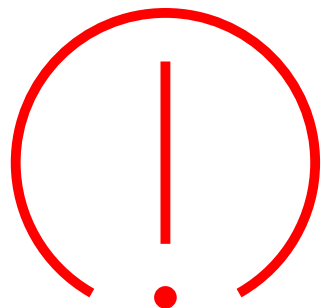
# What about oversight?

**At least twice a year**

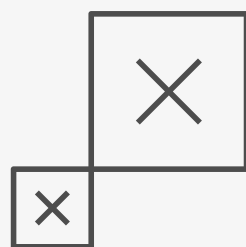


High-level reports to  
the Board of Directors

**Immediately**



As necessary to CEO and/or supervisory  
body for cases of high importance



And if no relevant reports come through the  
channels, something's wrong... with your system.

# Are we all perfect?

**No**

**BUT sharing information within our Collective Action initiative helps us to see where we are and how we can all improve.**



Learn more:  
[metalscollectiveaction.org](https://metalscollectiveaction.org)

