



CS ENERGY PROCEDURE FOR
**PECUNIARY INTEREST, CONFLICT OF INTERESTS &
PROTECTED DISCLOSURE**
CS-GOV-4

Responsible Officer: Risk & Assurance Manager

Approved: General Manager Corporate Services

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1. Purpose

To continue the promotion of probity, accountability and responsible behaviour by directors, officers and employees.

To manage and where possible avoid actual or perceived conflicts of interest which have the potential to cause damage to CS Energy's clients, its reputation and impact on corporate/employee performance.

2. Scope

This procedure will apply to the management of all conflicts of interests and disclosures. Specifically, this procedure has guidelines for the reporting and managing of conflicts of interests, receipt and reporting of gifts, reporting of fraudulent behaviour and the process for making protected disclosures in relation to any of the above issues.

3. Definitions

Conflict of Interest arises when there is a divergence or inconsistency between an individual's personal interests and the interests of CS Energy and includes:

- **Apparent Conflict of Interest** exists when a reasonable person would perceive that an individual's personal interests may have the potential to influence the CS Energy decision-making process.
- **Actual Conflict of Interest** exists when the individual's private interests will influence the CS Energy decision-making process.
- **Potential Conflict of Interest** exists when events arise that if unmanaged have the potential to create an **Actual Conflict of Interest**.
- **Financial Services Conflict of Interest** in respect of a particular transaction or counterparty, are circumstances where some or all of the interests of either CS Energy or the counterparty to a **Financial Services** transaction are inconsistent with, or diverge from, some or all of CS Energy's **FS Representatives** interests. (For example, a derivatives trader who personally owns shares in counterparty is made an offer by a broker on behalf of the counterparty to enter into a derivative

transaction on behalf of CS Energy. If the transaction is in CS Energy's interest, but not in the counterparty's interest – hence not in the interest of the trader - there is a conflict of Interest).

Benefit - Is something that is non tangible that has value to the recipient. For example, a new job or promotion, preferential treatment such as queue jumping, or access to confidential information.

Bribe - A benefit given or received for the purpose of winning favours or exerting influence. For example an undue reward offered to influence behaviour and to induce the person to act in a way that is contrary to the principles of honesty and integrity, or may create a feeling of obligation.

Current Market Value - of a gift, means the market value of the gift on the day it is received.

Donor – the giver of a gift, including organisations and individuals.

Financial Services are services provided by CS Energy and its **FS Representatives** under its Australian Financial Services Licence. The licence categorises these services as :

- (a) Dealing in derivatives eg electricity hedge contracts;
- (b) Providing financial product advice; and
- (c) Making a market in derivatives to wholesale clients¹

FS Representatives are CS Energy personnel who provide **Financial Services** to third parties (counterparties).

Gift – An item of value – money, voucher, entertainment, hospitality, travel, commodity, property or other benefit – that one person gives to another. Gifts may be offered as an expression of gratitude and should create no obligations of repayment.

Material Relationship - is where a relationship exists, that in the eyes of a reasonable member of the public, may be perceived to influence, or have the potential to influence, the independence of the parties' judgment. The '*Materiality Threshold*' is the point where a *Material Relationship* has been identified.

Reportable Conduct - is conduct which a reasonable member of the public would regard as:

- Dishonest;
- Fraudulent;
- Corrupt;
- Illegal (including theft, drug sale/use, violence or threatened violence and criminal damage against property);
- In breach of Commonwealth or State legislation or local authority by-laws; or
- Unethical (either representing a breach of the CS Energy Code of Conduct or generally).

Reportable Gift – A Gift over the Reportable Gift Threshold.

¹ Definitions for all the terms used in this definition of Financial Services are set out in the CS Energy Australian Financial Services Licence Compliance Manual

Reportable Gift Threshold – A **Gift** is reportable if its **Current Market Value** exceeds \$600.

Token Gift - A gift with no significant or lasting value, and one that conforms to industry/cultural norms (for example, an inexpensive pen, tie, scarf, plaque or bottle of wine).

4. Managing Conflicts of Interest

4.1 Conflicts of Interest

A **Conflict Of Interest** does not prohibit CS Energy from otherwise dealing with a party merely because a **Conflict Of Interest** exists. Rather, the obligation to manage conflicts requires that all Conflicts Of Interest be adequately disclosed and/or avoided.

4.2 Reporting a Conflict of Interest

A director, officer or employee of CS Energy shall not improperly use his or her official powers or position, or allow them to be improperly used and should ensure that any **Conflict of Interest** is disclosed and managed in accordance with this procedure.

Subject to sections 4.4.3, 4.4.4 and 5 of this procedure, a **Conflict of Interest** officers and employees of the company are to report, in writing (using Form 1868), to the General Manager or Site Manager to whom the individual reports.

Disclosures by Directors and members of the executive management team are to be reported to the Board and recorded in the Board papers and the Board Conflicts of Interest register. Where disclosures are made verbally at a Board meeting they shall be recorded in the Board minutes.

4.3 Managing a Conflict of Interest

The management process is summarised in Attachment 1.

4.3.1 Making a Determination

When a Conflict of Interest Disclosure is made either through Form 1868, or to the Board, the recipient shall determine whether that Conflict Of Interest will be managed by:

(a) Disclosing the **Conflict of Interest**:

If a the **Conflict of Interest** is of a low risk then the **Conflict of Interest** may be adequately managed by:

- (i) Recording the disclosure of the **Conflict of Interest** in the Conflict of Interest Register.
- (ii) Before the service is provided or conduct engaged in, notifying the relevant CS Energy personnel or counterparty (in the case of a Financial Services Conflict of Interest) of the existence or potential of the **Conflict of Interest** and advising any additional measures that should be implemented to ensure the risk remains low.

- (iii) Determining whether any third parties should be advised of the **Conflict of Interest** and, if necessary, how CS Energy will manage it. Any disclosure to a third party should be timely, specific, clear, concise, in enough detail and occur at a time that will allow that third party to make an informed decision about how the conflict may affect them.

(b) Controlling the **Conflict of Interest**:

If a **Conflict of Interest** cannot be managed simply through disclosure then, depending on the circumstances and nature of the given **Conflict of Interest**, it may be appropriate to:

- (i) Restrict a person's involvement in the transaction. This may include the person:
 - o Not being involved in any related decision-making process.
 - o Abstaining from voting on the matter.
 - o Having restricted access to information and communication with personnel related to matter.
- (ii) Request that the person relinquish their interest.

(c) Avoiding the **Conflict of Interest**

Note: Not all Conflicts of Interest can be adequately managed through controls and disclosures. In instances where this is the case the Conflict of Interest should be avoided or relinquished, as the case may be.

If a **Conflict of Interest** has a serious potential impact on CS Energy or a third party then the only way to adequately manage the **Conflict of Interest** may be to avoid it by (including by not limited to):

- (i) Removing the person with the **Conflict of Interest** and assign another person to deal with the third party in the matter.
- (ii) Decline to deal with that third party.

4.3.2 Advising Action to be Taken

When a General Manager or Site Manager has made a determination under section 4.3.1 then the General Manager or Site Manager will advise all relevant parties of his/her determination and record the determination on Form 1868 and ensure that the disclosure and determination are filed in the Conflicts of Interest Register held in the CS Energy Legal Office and all relevant documentation filed on an official CS Energy file.

Board disclosures and resultant declarations by Directors and executive managers are recorded by the Company Secretary in the Board Conflicts of Interest Register. This register is to be available for inspection at each Board meeting.

4.3.3 Financial Services Conflicts of Interest Reporting

All **Financial Services Conflicts of Interest** determinations must be reported to the relevant FS Responsible Officer as part of the monthly reports required under the CS Energy Financial Services Compliance Procedure.

Each **FS Representative** and relevant General Manager will be responsible for monitoring compliance with this procedure by:

- (a) Checking that any **Financial Services Conflict of Interest** identified continue to be adequately addressed and managed,
- (b) Checking that any determination made has been monitored and complied with.
- (c) Checking that all necessary documentation has been completed and filed.
- (d) Reviewing any determination made if a change in circumstances has occurred since the determination and making any necessary amendments to the determination.
- (e) Reporting any breaches in accordance with the Breach of the CS Energy Australian Financial Services Licence procedure.

4.4 Specific Conflicts

4.4.1 Share Transactions

Share Transactions must be handled in accordance with the CS Energy Procedure for share Trading (CS-GOV-5).

4.4.2 Personal Convictions

A person's strongly held personal convictions may make it difficult, or appear to make it difficult for that person to make an impartial decision, recommendation or advice. It is recommended that any such personal views, that in the opinion of the person holding those views, may give rise to a conflict, be disclosed in accordance with clause 4.2.

4.4.3 External Employment

CS Energy acknowledges the endeavours of individuals external to the CS Energy employment relationship, and is conscious of ensuring that these endeavours do not present a **Conflict of Interest** with the duties and responsibilities of the individual in their capacity as a director, officer or employee of CS Energy.

In the interests of transparency, it is recommended that any secondary employment or business interests that may give rise to a conflict be disclosed in accordance with clause 4.2.

4.4.4 Members of the Board

Regular Reporting

All Board members shall complete a Declaration of Pecuniary Interests Form (Form 1867) on appointment and on an annual basis thereafter, for submission to the CS Energy Audit Committee Chair to determine whether the Materiality Threshold has been exceeded. In conjunction with the annual insurance renewal disclosures, the Company Secretary will provide this form to each board member.

Declaration of Interest/s

Members of the Board who acquire directly or indirectly personal or pecuniary interest in a matter they believe to be a **Conflict of Interest** that exceeds the Materiality Threshold must:

- As soon as reasonably practicable, prior to or at the next Board meeting, disclose to the Board , full and accurate details of the interest.
- Not take part in any discussion by the Board relating to the interest.

- Be absent from the room when any discussion or voting on a related matter is occurring.

The disclosure should be recorded in the minutes of the Board.

4.4.5 Members of the Executive Management Team

All executives shall complete, a Declaration of Pecuniary Interests Form 1867 on appointment and on an annual basis thereafter and submit the Form to the Risk and Assurance Manager. The Risk and Assurance Manager shall report the outcome of the annual review to the Audit Committee. A **Conflict of Interest** arising at any other time must be must be disclosed in accordance with section 4.2.

4.4.6 Employees

New employees shall be requested to disclose any personal or pecuniary interests upon commencement in accordance with section 4.2.

4.4.7 Uncertainty

Where a director, officer or employee of CS Energy is unsure as to the nature of the interest or whether it potentially represents a conflict, the matter should be discussed as follows:

- Chairman – Board of Directors
- Board Member or Chief Executive – Chairman of the Board
- Management Team – Chief Executive
- Employee – General Manager to whom the employee reports

The relevant confidant shall determine whether any further action is required.

4.4.8 Related Party transactions

The Australian Accounting Standards Board standard AASB 124 describes Related Parties as including a partner, children or dependants.

Related party disclosures are required in circumstances when the Related Party directly or indirectly either controls, is part of the key management personnel or has an interest that gives them significant influence over a party with whom CS Energy transacts. .

4.5 Conflicts of Interest Register

CS Energy's In-House Legal Services will hold the Conflicts of Interest Register for all staff other than the board and Executive Management. The Company Secretary shall hold the register for the Board and Executive Management. The Conflicts of Interest Registers will file the following documentation:

- (a) Form 1868 where duly completed by relevant parties.
- (b) Any supporting documentation relating to the determination made under section 4.3.
- (c) Any internal reports about **Financial Services Conflict of Interest** matters.
- (d) Copies of written **Financial Services Conflict of Interest** disclosures given to counterparties or the public as a whole.

- (e) Material relating to any investigation of any breaches of this procedure (**Note:** Any breaches of this procedure in relation to **Financial Services Conflict of Interest** will be reported and recorded in the CS Energy Financial Services Breaches Register but noted in the Conflicts of Interest Register).
- (f) Other material relating to the matter.

All **Financial Service Conflict of Interest** documentation must be retained for a period of 7 years from the date of creation.

5. Gifts

Directors, officers and employees must act responsibly and in the best interest of the corporation.

To determine whether a **Gift**, including hospitality and entertainment is acceptable, there should be a demonstrable direct link to official CS Energy business. The **Gift** must be capable of defence in relation to public expectations.

5.1 Gifts given by CS Energy

Gifts given by CS Energy to external parties shall be recorded in the gift register where the **Current Market Value** of the individual **Gift** is above the **Reportable Gift Threshold**.

5.2 Acceptance of gifts by CS Energy

Consequent to commercial transactions **Gifts** are sometimes given to CS Energy directors, officers and employees. Whether a **Gift** is reportable shall be depend on the nature and reason for the **Gift**. If there is doubt concerning disclosure then a member of the Management Team should be consulted for direction.

Gifts above the Reportable Gift Threshold should be reported within a reasonable time of receipt.

5.3 Gifts Register

CS Energy's In-House Legal Services will maintain the Gifts Register. The Gifts Register will file the following documentation:

- (a) Form 1868 duly completed by all relevant parties.
- (b) Any supporting documentation relating to the determination made under sections 5.6 and 5.7.
- (c) Material relating to any investigation of any breaches of this procedure (**Note:** Any breaches of this procedure in relation to **Financial Services Conflict of Interest** will be reported and recorded in the CS Energy Financial Services Breaches Register but noted in the Gifts Register).
- (d) Other material relating to the matter.

5.4 Non-reportable Gifts

A **Benefit/Gift** is generally not reportable if it is a **token** gift, or if:

- It is offered on the understanding that it does not place or appear to place the person under any obligation.

- It is not offered as payment for anything the person would do as a CS Energy employee.
- The **Current Market Value** of the gift is less than the **Reportable Gift Threshold** value. Some examples include:
 - o A bottle of wine or spirits
 - o A modest meal paid for by customers or suppliers following a business conference or meeting. However frequent dinner or lunch meeting would be reportable (see 5.4)
 - o Usually a ticket to a theatrical or sporting event is acceptable, for the employee and their spouse or another family member.

5.5 Unacceptable gifts

Under no circumstances

- Shall a Gift of cash, shares or similar be accepted by a CS Energy director, officer or employee in their professional capacity.
- Shall an employee request a Gift of any kind from a supplier, customer or other party with whom CS Energy conduct business.
- Shall an employee accept or offer a Bribe of any kind.

Some considerations to determine whether a **Gift** is unacceptable, or should at least be reported are:

- The purpose of the **Gift**;
- The value of the **Gift**;
- The person offering the **Gift**; and
- The timing of the **Gift**.

Where there is doubt, the appropriate General Manager or Site Manager should be consulted for direction. This will ensure transparency and avoid any suggestion of a conflict of interest.

5.6 What happens when a gift is reported?

When a **Gift** is reported and entered in the Gift Register, it will be necessary for the appropriate General Manager or Site Manager to determine whether the **Gift** should be:

- Kept by the individual or Division that received it;
- Be returned to the **Donor**; or
- Be dealt with in some other manner.

The General Manager or Site Manager shall consider the value of the **Gift**, local customs, and legal requirements in making this decision.

5.7 Reporting Concerns

Where a CS Energy employee has a concern about the probity of an activity in relation to the giving or receiving of a **Gift**, the process outlined in Section 7 should be consulted for guidance.

6. Protected Disclosures

CS Energy acknowledges that there should be a mechanism for **third party** disclosure of **Reportable Conduct**, in respect of actual or apparent impropriety. The process has been developed with the objective of providing a fair and effective program that allows for independent and objective investigation and reporting.

6.1 Resolution Options

Individuals who believe they have information relating to a potential **reportable conduct**, and are considering a course of action have a number of options in resolving the issue, including the following:

1. Discuss problem with individual(s) involved.
2. Discuss problem with Chairperson / General Manager / Direct Manager / Supervisor.
3. Discuss problem with Protection Officer.

Regardless of the option taken, the individual making the protected disclosure will document the alleged conduct, including the outcome of any discussions, and provide a copy to the Protection Officer.

6.2 Protection Officer (PO)

Disclosures should be reported to the Risk & Assurance Manager (“the **Protection Officer**”) or the General Manager Corporate Services (in exceptional circumstances), for investigation and reporting to the Audit Committee Chair where deemed necessary.

The Chief Executive Officer, In House Lawyer, General Manager Corporate Services and relevant General Manager MUST be informed immediately by the PO when an informal or formal disclosure is made.

6.3 Confidentiality

The PO will use best endeavours to ensure the confidentiality of reported information including secure storage of reports and investigation materials.

Once the issue has been reported to the PO, all relevant information must remain confidential and must not be released to other persons not involved in the investigation.

A breach of these requirements will be considered a disciplinary matter subject to proceedings as provided for in the CS Energy Discipline Procedure (CS-HR-17).

6.4 Access to make a disclosure

6.4.1 Officers & Employees

CS Energy’s Protected Disclosure Form 1871 is available via the company intranet and must be completed in the course of making a disclosure.

6.4.2 Directors

Directors can make a confidential third party disclosure or Reportable Conduct to the Chair, or Deputy Chair of the Board or Audit Committee Chair for investigation.

Where considered appropriate, the PO will arrange for an investigation officer or group to be appointed and provided with terms of reference for the investigation. All investigations will be conducted on a confidential basis.

The investigation group will be comprised of appropriate internal and/or external qualified professionals. The Team Leader (as assigned) will report regularly throughout the course of the investigation to the PO. This team shall follow best practice in investigations and be fair and independent of either the business unit concerned, the third party or any other person involved with the **Reportable Conduct**.

6.5 Immunity from Disciplinary Action

6.5.1 Bona Fide complaints

CS Energy encourages disclosure of **Reportable Conduct** and where possible may provide immunity from prosecution where the complainant has not engaged in serious or illegal misconduct.

CS Energy cannot offer any person under any circumstances immunity against criminal prosecution.

6.5.2 False Reporting

Where an investigation conducted in accordance with Section 8 determines that a person has made a false report, this conduct will be treated as a serious disciplinary matter, subject to proceedings as provided for in the CS Energy *Discipline Procedure CS_HR_17*.

6.6 The role of Management

The CS Energy Board and Executive Management Team remain committed to the need for third party protected disclosure, and will make best endeavours to ensure there is no disadvantage in the form of dismissal, demotion, future bias, discrimination or any form of harassment as a result of any disclosures made.

7. Fraudulent Activity

7.1 Governance

The primary responsibility for the prevention and detection of fraud and error rests with both those charged with the governance and management of CS Energy. Management, with the oversight of those charged with governance, needs to create and maintain a culture of honesty and ethical behaviour, and establish appropriate controls to prevent and detect fraud and error. Management are responsible for establishing a control environment and maintaining policies and procedures to assist in achieving the objectives of ensuring, as far as possible, the efficient, honest and fair conduct of CS Energy's business.

This responsibility includes implementing and ensuring the operation of accounting and internal control systems, which are designed to prevent and detect fraud and error. This aspect of management involves:

- Identifying the areas of the business most vulnerable to the risk of fraud.
- Establishing, documenting and routinely maintaining the systems/processes in place.

- Identifying and introducing extra or alternative controls needed to reduce risk.
- Monitoring the operation of controls in the normal course.
- Checking the effectiveness of controls under changing organisation conditions and circumstances.

7.2 Reportable Conduct

Despite the existence of an organisational ethical culture, control mechanisms, regulatory bodies and persons charged with the responsibility of monitoring corporate integrity, instances of unethical behaviour, including fraud, may occur. Where suspicion of fraudulent activity occurs the situation should be reported to Line or Executive Management as appropriate and key personnel as set out in CS Energy's Procedure for Investigations CS-HR-17, Section 8.

Fraud may be defined as "an intentional act by one or more individuals among management, those charged with governance, employees or third parties, involving the use of deception to obtain an unjust illegal advantage."

7.3 Employee Responsibility

For CS Energy to effectively counter the threat of fraud, all employees must have responsibility for its prevention and detection in their day to day activities.

It is the responsibility of all employees to be alert for occurrences of fraud which may also be highlighted by information advised, unusual activity, as a result of specific management checks, by a third party or in the course of audit reviews or other routine investigatory processes.

7.4 Fraudulent Activity Committed by Third Parties

Fraudulent activity carried out by, or on behalf of, contractors and suppliers to CS Energy will be investigated on detection in a similar manner to the above as set out in the CS Energy Investigation Procedure CS-HR-17.

7.5 Reporting to Authorities

Fraudulent activity will be reported to the Police, where necessary, based on information gained under the investigatory process and as set out in the CS Energy Procedure Investigative Procedure CS-HR-17.

7.6 Organisational Recording

The fraud reporting process will require the registration of incidents to enable provision of management representations to External Audit bodies, as required by Auditing Standard AUS210.

8. Investigation

8.1 Reporting

An Investigation Team compiled to deal with any action under this Procedure will provide a detailed report to the Chief Executive, General Manager Corporate Services and In-House Lawyer upon notification of a report and as appropriate thereafter.

Prior to any investigation being undertaken, the Investigation Team will consult with the In-House Lawyers to determine whether legal advice should be obtained as to the question of whether legal professional privilege is desirable, prior to the commencement of any investigation.

Any breach of this procedure that is related to the provision of **Financial Services**, will be investigated in accordance with the CS-FS-2 Breaches of CS Energy's FS Licence Procedure.

The Audit Committee Chair shall be informed of the investigation (including that undertaken under the CS-FS-2 Breaches of CS Energy's FS Licence Procedure) on completion of a preliminary investigation.

8.2 Records

All discussions conducted in the course of the investigations must be minuted. The minutes will be kept confidential and must accurately reflect discussions. Actions taken will be documented, and all records will be retained in a secure and confidential repository.

The investigation officer will ensure that all individuals contacted in relation to the investigation are bound by, and enter into, a confidentiality agreement for the purposes of the investigation.

8.3 Communication & Feedback

Where the Third Party making the report is a director, officer or employee of CS Energy, the Risk & Assurance Manager will make best endeavours to ensure that they are kept informed of outcomes of the investigation, subject to privacy, confidentiality and legal considerations.

If the Third Party making the report is not a director, officer or employee of CS Energy, then this communication policy will apply once the person has signed a confidentiality agreement.

9. Reference Documentation

Disclosure of Personal Interests	Form S1867
Conflict of Interest and Reportable Gift Disclosure	Form S1868
Protected Disclosure	Form S1871

Prevention Pointers: Managing the Receipt of Gifts October 2001 issued by the Crime Misconduct Commission.

Gifts, Benefits or Just Plain Bribes: Guidelines for Public Sector Agencies and Officials www.icac.nsw.gov.au June 1999

CS Energy Entertainment Procedure

Public Sector Ethics Act 1994

Whistleblowers Protection Act 1994 (Qld)

AS8002-2003 Organisational Codes of Conduct

AS8002-2003 Whistleblower Protection Programs for Entities

Welcome Aboard: A Guide for Members of Queensland Government Boards, Committees and Statutory Authorities

Corporations Act 2001
ASIC Policy Statement 181 – Managing Conflicts of Interest
Share Trading Procedure
CS Energy Code of Conduct

CS-GOV-05

10. Attachments

Managing a Conflict of Interest – Management Process

Attachment 1

11. Document History

Issue Date	Nature of Changes
18/3/04	Original Issue
31/12/04 – 5/1/05	Updated to reflect new Conflict of Interest Obligations under the Corporations Act 2001
31/12/06	Updated to reflect EY 2006 review.
17/1/2007	Update to align with Share Trading Procedure
August 2007	Review and legal advice

