



Policy

Applicability

The Board of Directors (including Board Committees) and employees of Coal Services Pty Limited and its subsidiaries (Coal Services) including, but not limited to, Coal Mines Insurance Pty Ltd and Mines Rescue Pty Limited.

Authority to amend

Any amendments to this policy must be approved by the Managing Director/CEO.

Policy statement

Coal Services recognises the value in developing and fostering a culture of corporate compliance, ethical decision-making and protecting eligible whistleblowers who make protected disclosures from suffering detriment.

This Policy provides a framework for employees, directors and contractors to report and receive protected disclosures.

Coal Services is committed to a culture of compliance and ethical behaviour which includes but is not limited to complying with applicable laws and practices such as the *Corporations Act 2001* (Cth), and the *Australian Securities and Investments Commission Act 2001* (Cth).

The purpose of this Policy is to encourage and enable the reporting of Disclosable Matters by individuals and to protect individuals who report conduct which they reasonably believe to be reportable. It also provides an opportunity for Coal Services to rectify any wrongdoing or malpractice.

Coal Services supports all employees, including directors and contractors to make a disclosure through the appropriate methods of disclosure.

This policy is supported by the Coal Services Protected Disclosure Procedure, which is intended to give Coal Services employees a clear and consistent understanding of the implementation of this policy. Coal Services Policies and Procedures that work in conjunction with this Policy and related Procedure are listed in Schedule 1 and are located the [Coal Services Intranet](#).

Commitment to Protecting Whistleblowers

Coal Services is committed to a workplace culture supportive of reporting Disclosable Matters and committed to protecting Whistleblowers from any detrimental action or victimisation that may be taken against them for reporting the Disclosable Matter.

Coal Services will take all reasonable steps to facilitate a fair assessment and investigation process in accordance with the Protected Disclosure Procedure.

Non-compliance with the Policy

Employees are required to comply with this Policy. Any breach of this Policy may lead to disciplinary action being applied in line with the Disciplinary Policy.

If an individual knowingly makes a malicious or false report with no substance regarding alleged Disclosable Matter, then this conduct will be considered a serious matter and render the person concerned subject to disciplinary proceedings, which may include termination of employment.

Training

Coal Services may carry out training for Coal Services employees to educate them on their rights and obligations under this policy and procedure and applicable whistleblower legislation.

Coal Services may also carry out separate training for Eligible Recipients within Coal Services on how to respond to Protected Disclosures.

Review of the Policy and Procedure

This policy and procedure remain in force until such time as it is withdrawn or amended, by way of undertaking a review and an updated version issued. As a guideline the policy and procedure should be reviewed by the Company Secretary/Legal Counsel every two years in accordance with the withdrawn *Australian Standard AS 8004 - 2003: Whistleblower Protection Programs for Entities*, as proven practice.

Employees wishing to discuss any aspect of the policy or procedure should contact their Manager, the Head of HR and WHSE, the Head of Risk, Compliance and Legal or the Company Secretary/Legal Counsel.

Policy and Procedure approved:



Lucy Flemming
Managing Director/CEO

13 February 2020



Procedure

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1. Purpose and Scope

The purpose of this procedure is to support the above Coal Services Protected Disclosure Policy and to:

- to detect Disclosable Matters,
- to help deter wrongdoing, in line with Coal Services Risk Management and Governance Framework,
- outline the process by which a Protected Disclosure may occur, including how and to whom a Protected Disclosure should be made,
- outline the process by which Coal Services will investigate Protected Disclosures,
- Inform Eligible Whistleblowers who make Protected Disclosures about the protections from detriment, and
- outline the process for fair treatment of persons to whom a Protected Disclosure relates or mentions.

2. Definitions

Disclosable Matter

Disclosable Matters are disclosures of information by an Eligible Whistleblower:

- a) Where the Eligible Whistleblower has reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances (including but not limited to dishonest conduct, unlawful conduct, corruption or fraud) in relation to Coal Services or a related body corporate of Coal Services, or
- b) where the Eligible Whistleblower has reasonable grounds to suspect that the information indicates that Coal Services, a related body corporate of Coal Services, or an officer or employee of Coal Services or a related body corporate of Coal Services, has engaged in conduct that:
 - i. contravenes any provisions of 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
 - ii. contravenes any other law of the Commonwealth that is punishable by imprisonment for 12 months or more, or
 - iii. represents a danger to the public or the financial system, or
- c) in relation to a disclosure about affairs of Coal Services or an associate of Coal Services (within the meaning of section 318 of the *Income Tax Assessment Act 1936*) (associate) relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation (tax affairs):



- i. that is made to an Eligible Recipient where the Eligible Whistleblower:
 - A. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Coal Services or an associate, and
 - B. considers that the information may assist the Eligible Recipient to perform functions or duties in relation to the tax affairs of Coal Services or an associate, or
- ii. that is made to the Commissioner of Taxation, where the Eligible Whistleblower considers that the information may assist the Commissioner of Taxation to perform their functions or duties in relation to the tax affairs of Coal Services or an associate.

Eligible Recipient

For Disclosable Matters defined above at a) and b), the following are Eligible Recipients to whom an Eligible Whistleblower may make a Protected Disclosure:

- a) a senior manager or an officer of Coal Services or of a related body corporate of Coal Services which, for the avoidance of doubt, includes the Company Secretary/Legal Counsel, and Head of Risk, Compliance & Legal. Up to date contact details for those individuals are set out on [Coal Services Intranet](#),
- b) a person authorised by Coal Services to receive protected disclosures, which includes the Company Secretary/Legal Counsel, and Head of Risk, Compliance and Legal, and Your Call Disclosure Management Service (**Your-Call**),
- c) an auditor, or a member of an audit team conducting an audit, of Coal Services or a related body corporate of Coal Services,
- d) an actuary of Coal Services or of a related body corporate of Coal Services,
- e) ASIC,
- f) APRA,
- g) a Commonwealth authority, or
- h) where the eligible whistleblower is disclosing for the purpose of obtaining legal advice or legal representation in relation to the operation of relevant whistleblower legislation - a legal practitioner.

For Disclosable Matters as defined above at c) (in relation to tax affairs), each of the following is an Eligible Recipient to whom an Eligible Whistleblower may make a Protected Disclosure:

- a) the Eligible Recipients listed above at a), b) and h),
- b) an auditor, or a member of an audit team conducting an audit, of Coal Services,



- c) a registered tax agent or Business Activity Statement (BAS) agent who provides tax agent or BAS services to Coal Services,
- d) any other employee or officer of Coal Services who has functions or duties that relate to the tax affairs of Coal Services, or
- e) where the Eligible Whistleblower considers that the information may assist the Commissioner of Taxation to perform their functions or duties in relation to Coal Services tax affairs - the Commissioner of Taxation.

**Eligible
Whistleblower**

An individual will be an Eligible Whistleblower if they are, or have been:

- a) an officer of Coal Services,
- b) an employee of Coal Services,
- c) an individual who supplies services or goods to Coal Services,
- d) an employee of a person that supplies services or goods to Coal Services (paid or unpaid),
- e) an individual who is an associate of Coal Services (within the meaning of the *Corporations Act 2001* (Cth)), or
- f) a relative, dependant or spouse of an individual referred to in any of (a) to (e) above.

**Protected
Disclosure**

A disclosure of information by an individual will be a protected disclosure under these procedures if:

- a) The discloser is an Eligible Whistleblower, and
- b) The disclosure is made to an Eligible Recipient (which can be done orally or in writing), and
- c) The disclosure is of a Disclosable Matter.

**Whistleblower
Investigations
Officer**

A director, manager, employee or contractor of Coal Services or an independent Investigator appointed by Coal Services who has responsibility for conducting investigations into Protected Disclosures received from an Eligible Whistleblower.

3. Actions and responsibilities

3.1 Employees

All employees have a responsibility to:

- Remain alert to any Disclosable Matters in the workplace,
- Report known or suspected Disclosable Matters in accordance with the Policy and Procedure,
- Refrain from any activity that is or could be perceived to be victimisation of an Eligible Whistleblower, and
- Protect and maintain the confidentiality of an Eligible Whistleblower they know or suspect to have made a Protected Disclosure.



3.2 Whistleblower Investigations Officer

The Whistleblower Investigations Officer is appointed to:

- Conduct an independent and thorough investigation of a Protected Disclosure,
- Report on the findings of the investigation,
- Make a recommendation, if requested to do so, to any action that should be taken due to the findings reported,
- Maintain confidentiality throughout and on conclusion of the investigation, and
- Ensure all information gathered during the investigation is stored securely.

4. What is a personal work-related grievance?

Personal work-related grievances of an Eligible Whistleblower are not Disclosable Matters, and are therefore not Protected Disclosures, except to the extent that they concern detriment to the Eligible Whistleblower in contravention, or alleged contravention, of section 11.3.

Personal work-related grievances arise where the information disclosed concerns a grievance about any matter in relation to the Eligible Whistleblower's employment, or former employment, having (or tending to have) implications for the Eligible Whistleblower personally.

For example, this includes, but is not limited to:

- interpersonal conflicts,
- decisions relating to the engagement, transfer or promotion of the Eligible Whistleblower,
- decisions relating to the terms and conditions of the Eligible Whistleblower's engagement,
- decisions to suspend, discipline or dismiss the Eligible Whistleblower, or
- conduct (or alleged conduct) in respect of workplace bullying, harassment, sexual harassment or discrimination,

and does not:

- have significant implications for Coal Services (or another organisation regulated by whistleblower protection laws) that are unrelated to the eligible whistleblower, and
- relate to conduct (or alleged conduct) referred to in the definition of Disclosable Matter above.

If an employee has a personal work-related grievance, they should speak with their supervisor and/or refer to Coal Services Grievance Policy and Procedure.

5. How does an Eligible Whistleblower make a Protected Disclosure?

A disclosure of information by an individual will be a Protected Disclosure so long as:

- The discloser is an Eligible Whistleblower, and
- The disclosure is made to an Eligible Recipient (orally or in writing), and
- The disclosure is about a Disclosable Matter.



Information can be disclosed by an Eligible Whistleblower to an Eligible Recipient either orally or in writing (or both).

Disclosures may be made via the Your-Call Disclosure Management Service (**Your-Call**). Your-Call is a confidential and a secure method of reporting, particularly if the individual wants to remain anonymous.

This service can be accessed in the following ways:

- www.your-call.com.au and entering the Coal Services specific code: **COAL2001**, or
- **1300-790-228**. This hotline services are available Monday to Friday between 9:00am to 12:00am midnight, excluding national public holidays.

All disclosures will be kept confidential and secure regardless of the method of disclosure and this option allows you to:

- remain completely anonymous,
- identify yourself to Your-Call only, or
- identify yourself to both Your-Call and Coal Services.

6. Emergency and public interest disclosure

This section 6 does not apply to Disclosable Matters that relate to tax affairs (see definition at c) of Disclosable Matters above).

6.1 Emergency disclosure

An Eligible Whistleblower may make an emergency disclosure to a Member of Parliament or a journalist where:

- they have already made a Protected Disclosure to ASIC, APRA or a Commonwealth authority, and
- they have reasonable grounds to believe that the information disclosed concerns a substantial and imminent danger to the health or safety of either:
 - one or more persons, or
 - to the natural environment, and
- they have notified the entity to which they made the Protected Disclosure that they intend to make an emergency disclosure, and
- 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.

6.2 Public interest disclosure

An Eligible Whistleblower may make a public interest disclosure to a Member of Parliament or a journalist where:

- they have already made a Protected Disclosure to ASIC, APRA or a Commonwealth authority,
- at least 90 days have passed since the Protected Disclosure,



- 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,
- they have reasonable grounds to believe that making the public interest disclosure would be in the public interest,
- after the 90-day period referred to above has passed, they have notified the entity to which they made the Protected Disclosure that they intend to make a public interest disclosure, and
- the extent of the information disclosed in the public interest disclosure is no greater than necessary to inform the recipient of the Disclosable Matters.

7. Investigation of Protected Disclosures made to Coal Services

This investigation procedure set out in this section 7 applies where an Eligible Whistleblower discloses any one of the following Disclosable Matters to an Eligible Recipient (see definitions).

In carrying out their obligations under this section, all persons must ensure they do not breach the confidentiality requirements in section 11.1 below.

As soon as reasonably practicable after the Eligible Recipient receives disclosure of a Disclosable Matter, the Eligible Recipient must:

1. provide the Eligible Whistleblower with the protections set out in section 10 on an interim basis until the investigation is finalised, and
2. ask the Eligible Whistleblower if they consent to the Eligible Recipient disclosing their identity, or information that may identify them, to:
 - a) the individuals occupying Nominated Positions below,
 - b) the person(s) investigating the Disclosable Matter, and/or
 - c) any other parties involved in the investigation of the Disclosable Matter, such as witnesses.

Within a reasonable period of receipt of the Disclosable Matter, the Eligible Recipient must inform an individual occupying one of the following positions of the nature and substance of the Disclosable Matter (hereafter referred to as Nominated Positions):

- Company Secretary/Legal Counsel
- Head of Risk, Compliance & Legal
- Head of HR & WHSE

If the Disclosable Matter involves information about an individual who occupies a Nominated Position, the Eligible Recipient must not inform that individual of the Disclosable Matter. The Eligible Recipient may inform an alternative individual if necessary.



The individual who occupies a Nominated Position and is informed of a Disclosable Matter will take all necessary steps to facilitate an investigation into:

- whether the eligible whistleblower disclosed a disclosable matter to an eligible recipient, and
- whether the protected disclosure is substantiated, partly substantiated, or unsubstantiated.

The investigation:

- may be undertaken internally or through the engagement of an external investigator. Where appropriate, the investigation may be undertaken under client legal privilege,
- will be undertaken with the purpose of gathering all relevant evidence and in accordance with the rules of natural justice, and
- will be undertaken in a confidential manner, including compliance with the confidentiality requirements in sections 10 and 11.1.

During the investigation, information about the Disclosable Matter will only be disclosed where necessary in order for an investigation to proceed effectively.

As a result of the investigation, where it is found that the Eligible Whistleblower disclosed a Disclosable Matter to an Eligible Recipient, then a Protected Disclosure is made out and the Eligible Whistleblower will be afforded the protections in section 10 on an ongoing basis.

If a Protected Disclosure is made and it relates to or mentions an employee or officer of Coal Services, Coal Services will ensure the fair treatment of that employee or officer by, to the extent possible given the requirements set out in section 11.1:

- making the employee or officer aware of the nature of the allegations relating to or mentioning them,
- updating the employee or officer on the progress of the investigation,
- giving the employee or officer an opportunity to respond to the allegations relating to or mentioning them, and
- making the employee or officer aware of Employee Assistance Program (EAP) services available to them.

8. Investigation of protected disclosures made to Your-Call

As set out above at section 5, a Protected Disclosure may be made to Your-Call.

At the time that Your-Call receives information about a Disclosable Matter, they must ask the Eligible Whistleblower for their consent to disclose the Eligible Whistleblower's identity, and information that may identify them, to:

- the individuals occupying Nominated Positions, or
- the person(s) investigating the Protected Disclosure, or



- any other parties involved in the investigation of the Protected Disclosure, such as witnesses.

Within a reasonable period of receipt of a Disclosable Matter through the Your-Call, Your-Call will prepare a report setting out the details of the Disclosable Matter (and the whistleblower's consent to disclosure of their identity is given, if any) and provide this report to an individual occupying a Nominated Position.

An Eligible Whistleblower may request Your-Call to provide special protection measures if their identity is likely to be readily inferred from the nature of the information in the report.

Once a disclosure is made, Your-Call will allocate a code to the Eligible Whistleblower to ensure that the anonymity of the Eligible Whistleblower is maintained throughout the process. This code is to be used each time the Eligible Whistleblower accesses the Your-Call noticeboard.

Your-Call is not the decision maker. Your-Call will provide a report to Coal Services. The individual occupying a Nominated Position within Coal Services who receives the report from Your-Call must then facilitate an investigation.

If the Disclosable Matter involves information about an individual occupying one of the Nominated Positions, Your-Call must not inform that individual of the Disclosable Matter. Your-Call may inform an alternative individual if necessary.

The individual who occupies a Nominated Position and is informed of a Disclosable Matter will take all necessary steps to facilitate an investigation into:

- whether the eligible whistleblower disclosed a disclosable matter to an eligible recipient, and
- whether the protected disclosure is substantiated, partly substantiated, or unsubstantiated.

The investigation:

- may be undertaken internally or through the engagement of an external investigator. Where appropriate, the investigation may be undertaken under client legal privilege,
- will be undertaken with the purpose of gathering all relevant evidence and in accordance with the rules of natural justice, and
- will be undertaken in a confidential manner, including compliance with the confidentiality requirements in sections 10 and 11.1.

During the investigation, information about the Disclosable Matter will only be disclosed where necessary in order for an investigation to proceed effectively.



As a result of the investigation, where it is found that the Eligible Whistleblower disclosed a Disclosable Matter to an Eligible Recipient (including Your-Call), then a Protected Disclosure is made out and the Eligible Whistleblower will be afforded the protections in section 10 on an ongoing basis.

If a Protected Disclosure is made and it relates to or mentions an employee or officer of Coal Services, Coal Services will ensure the fair treatment of that employee or officer by, to the extent possible given the requirements set out in section 11.1:

- making the employee or officer aware of the nature of the allegations relating to or mentioning them,
- updating the employee or officer on the progress of the investigation,
- giving the employee or officer an opportunity to respond to the allegations relating to or mentioning them, and
- making the employee or officer aware of EAP services available to them.

9. Appointment of an investigator

Coal Services will appoint an investigator to conduct an investigation of the Protected Disclosure as referred to in sections 7 and 8 above. The investigator may be:

- An investigator independent of the business unit concerned with the Eligible Whistleblower, or
- An external investigator as Coal Services deems appropriate to investigate the matter.

Investigations will be conducted in accordance with the principles of natural justice and procedural fairness.

9.1 Role of the investigator

The Investigator will conduct an investigation with the objective of locating information regarding the disclosure made by the Eligible Whistleblower. The investigator will conduct the investigation in a fair and independent manner.

9.2 Investigators report

At the conclusion of the investigation the investigator will submit a written report to Coal Services including:

- A finding of all relevant facts.
- A determination as to whether the allegation/s have been substantiated or otherwise.
- Recommendation/s, when requested to do so, as to any action that may be taken in respect of the determinations.

Coal Services will use the report to decide appropriate action. The report will not disclose particulars likely to lead to the identification of the Eligible Whistleblower, unless consent has been given by the Eligible Whistleblower.



9.3 What happens after the investigation?

After an investigation has been conducted, Coal Services will take action, or no action, as deemed appropriate based on the findings of the investigation.

10. Protections for Eligible Whistleblowers who make Protected Disclosures: Confidentiality and privacy

Coal Services and Your-Call will ensure that all matters are treated in the strictest confidence. All reports and records will be stored securely.

11. Keeping the Whistleblower informed?

A Whistleblower who has revealed their identity or whose identity is known to Coal Services will be kept informed of any actions taken to protect them against victimisation.

Subject to the considerations of privacy and confidentiality the Eligible Whistleblower will be kept informed of the relevant progress of the investigation.

This information will be provided to the Eligible Whistleblower, on approximately a fortnightly basis.

Your-Call will maintain communication with anonymous Eligible Whistleblowers on behalf of the Coal Services where the Eligible Whistleblower's identity is only known by Your-Call. Communications may be conducted via the Your-Call message board.

Your-Call does **not** have telephone number identification for either inbound or outbound telephone calls. Where anonymity is desired, Your-Call will provide you with a code and security password for the purposes of the use of their Message Board and any further contact and/or feedback.

11.1 Protection of identity

An Eligible Whistleblower who makes a protected disclosure is not required to identify themselves to Coal Services or anyone else in order to be protected under this policy or the law.

If a person obtains information as a result of a Protected Disclosure that identifies or is likely to identify the Eligible Whistleblower, that person must not disclose that information to any person except:

- with the Eligible Whistleblower's consent, or
- to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of relevant whistleblower protection legislation, or
- to ASIC, APRA or the AFP, or
- if the Protected Disclosure relates to tax affairs - to the Commissioner of Taxation, or



- to any government authority for the purpose of assisting the authority in the performance of its functions or duties, as long as it has also been disclosed to ASIC, APRA or the AFP (or, if the protected disclosure relates to tax affairs, the Commissioner of Taxation).

However, a person may disclose information (other than the actual identity of the Eligible Whistleblower) if reasonably necessary for the purposes of investigating a matter that is relevant to the Protected Disclosure and if the person takes all reasonable steps to reduce the risk that the Eligible Whistleblower will be identified as a result.

11.2 Protection from certain liability

An Eligible Whistleblower will not be subject to any civil, criminal or administrative liability for making a Protected Disclosure.

However, this does not prevent an Eligible Whistleblower from being subject to any civil, criminal or administrative liability for conduct of the Eligible Whistleblower that is revealed by the Protected Disclosure.

Coal Services will not exercise any contractual right, or seek any contractual remedy, against an Eligible Whistleblower on the basis that the Eligible Whistleblower made the Protected Disclosure, including termination of contract.

If the Protected Disclosure is made to the Commissioner of Taxation or is a public interest disclosure or an emergency disclosure, the information contained in the Protected Disclosure is not admissible in evidence against the person in criminal proceedings or in proceedings for the imposition of a penalty.

11.3 Protection from detriment

An Eligible Whistleblower must not suffer detriment or be otherwise disadvantaged in reprisal for making a Protected Disclosure.

Specifically, no one may cause or threaten to cause detriment to another person because they believe or suspect that any person may have made, proposes to make, or could make a Protected Disclosure.

Detriment includes (but is not limited to):

- dismissal of an employee,
- injury of an employee in their employment,
- alteration of an employee's position or duties to their disadvantage,
- discrimination between an employee and other employees,
- harassment or intimidation of a person,
- harm or injury to a person, including psychological harm,



- damage to a person's property,
- damage to a person's reputation,
- damage to a person's business or financial position, and
- any other damage to a person.

Coal Services will take all reasonable steps to protect Eligible Whistleblowers who make Protected Disclosures from suffering detriment including by:

- ensuring individuals who are Eligible Recipients are trained to identify and report behaviour that causes detriment,
- ensuring that all employees and officers of Coal Services are made aware of this policy and the right to make a protected disclosure without suffering detriment, and
- enabling Eligible Whistleblowers to make a complaint to any of the individuals considered an Eligible Recipient if they believe they have suffered detriment.

11.4 Compliance with protections for Eligible Whistleblowers

An employee or officer of Coal Services who fails to comply with sections 11.1 (Protection of identity) and 11.3 (Protection from detriment) 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:

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



Schedule 1: References

Internal

The Protected Disclosure Policy and Procedure works in conjunction with the following Coal Services documents located on the [Coal Services Intranet](#):

- Code of Conduct
- Complaints Management Policy and Procedure
- Compliance Policy
- Disciplinary Policy and Procedure
- Fraud and Corruption Policy
- Employee Assistance Program
- Records Management Policy and Procedure

Legislation

- *Corporations Act 2001* (Cth)
- *Australian Securities and Investments Commission Act 2001* (Cth).
- *Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019* (Cth)

Other references (if applicable)

- None applicable