

## **Embark Early Education Limited**

### **Protected Disclosures (“Whistle-blower”) Policy**

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Embark Early Education Limited (Embark) is committed to the highest standards of conduct and ethical behaviour in all our business activities. The organisation facilitates and encourages the reporting of any instances of serious wrongdoing involving the Embark via Protected Disclosures, in accordance with the Corporations Act 2001 (**‘the Act’**).

Embark provides protections and measures to employees who make Protected Disclosures, so that they may do so confidentially and without fear of intimidation, disadvantage, or reprisal.

#### **Purpose:**

The purpose of this policy is to facilitate the disclosure and investigation of Protected Disclosures of serious wrongdoing, in accordance with the Act, and, to protect those employees who make such a Protected Disclosure.

#### **Coverage:**

This policy applies to Protected Disclosures made by:

- an employee,
- a secondee to the organisation: engaged or contracted under a contract for services to do work for the organisation,
- A person concerned in the management of the organisation (including, for example, a person who is or was a member of the board).

#### **Serious Wrongdoing:**

Individuals may make a report of serious wrongdoing under this policy if they have objective, reasonable grounds to suspect that an Embark Director, officer, team member, contractor, supplier, tenderer, or other person who has business dealings with Embark has engaged in conduct or activities which constitute serious wrongdoing, as follows:

- A criminal 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:
  - an unlawful, a corrupt, or an irregular use of public funds or public resources:

## **What Does Not Constitute Serious Wrongdoing:**

This policy is not intended to apply to disclosures relating to conduct concerning a person's individual employment or former employment (other than as set out in serious wrongdoing section of this policy), such as:

- an interpersonal conflict at work;
- a decision relating to engagement, transfer, or promotion;
- a decision relating to terms and conditions of engagement; or
- a decision to suspend or terminate the engagement or to discipline the person.

These matters will not be deemed to be serious wrongdoing, do not fall within the scope of this policy, and will typically be investigated or addressed separately.

## **Making Protected Disclosures:**

### **To a Protected Disclosure Officer**

In order to ensure appropriate escalation if a disclosure is made internally, and timely investigation, we request that Protected Disclosure reports are made to any one of our Protected Disclosure Officers, listed below:

Edmund Mah  
Chief Financial Officer                      [edmund.mah@embarkeducation.com.au](mailto:edmund.mah@embarkeducation.com.au)

Renita Garard  
Chair, Board Audit & Risk Committee    [renita.garard@bigpond.com](mailto:renita.garard@bigpond.com)

Embark will acknowledge receipt of disclosures, consider whether investigation is warranted, deal with the matter, and inform the discloser of what is being done within a 20 working-day timeframe.

### **By post**

Reports may also be posted to Embark Early Education Limited, Suite 102, Level 1, M1 Business Connect Hub, 120-122 Siganto Drive, Helensvale, QLD 4212, Australia (marked Private & Confidential and to the attention of one of the Protected Disclosure Officers mentioned above).

In order to qualify for protection, the disclosure must be made to one of the recipients outlined above, or any other recipient prescribed by law, such as an "officer" or "senior manager" of the company (includes a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company's financial standing).

Serious wrongdoing will not be protected if the disclosing party:

- Does not believe on reasonable grounds that there is, or has been, serious wrongdoing in or by the discloser's organisation; and
- Discloses in bad faith; or
- Does not make the disclosure in accordance with the Act.

## Investigating Serious Wrongdoing:

Within twenty working days of receiving a protected disclosure, Embark will:

- **Acknowledge** receipt of the disclosure and the date
- **Consider** the disclosure and whether it warrants investigation
- **Check** with the discloser whether the disclosure has been made elsewhere
- **Deal** with the matter by:
  - Investigating the disclosure and as a result:
    - Addressing any serious wrongdoing by acting or recommending action or
    - Referring to the disclosure to an appropriate authority or
    - Deciding no further action is required.

If Embark is of the view that no action is required in response to a protected disclosure, they will inform the discloser of that decision and provide reasons.

Reasons may include:

- the length of time between the alleged serious wrongdoing and the disclosure;
- makes an investigation impracticable or undesirable; and/ or
- the matter is better addressed by other means.

## Protection of Whistle-blowers

Embark is committed to ensuring confidentiality in respect of all matters raised under this policy, and that those who make a report of serious wrongdoing in accordance with the Act, are treated fairly and do not suffer detriment.

### (a) Protection against detrimental conduct

If an individual making a report in accordance with the Act is subjected to detrimental treatment as a result of making a report under this policy then they should:

- inform a Protected Disclosure Officer, officer, or senior manager of Embark immediately; or
- raise it in accordance with this policy.

Embark will not tolerate whistle-blowers suffering threats of any retaliatory action or actual retaliatory action as a result of making a disclosure or report or because they may make a disclosure or report under this Policy. Any such actions taken may result in disciplinary action up to and including termination of employment.

### (b) Protection of identity and confidentiality

Subject to compliance with legal requirements, upon receiving a report under this policy, Embark will only share the identity of a whistle-blower or information likely to reveal their identity if:

- they consent;
- the person who has acquired knowledge of the protected report reasonably believes that the disclosure of identifying information is essential to the effective investigation of the allegations in the report or to prevent serious risk to public health or safety or the environment or is essential having regards to the principles of natural justice; or

- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If Embark needs to investigate a report, it will use its best endeavors to ensure the identity of the discloser is not disclosed. Provided however Embark shall not be obligated to keep the identity of the discloser confidential in the following circumstances:

- the discloser consents to the release of the identifying information; or
- there are reasonable grounds to believe that the release of the identifying information is essential—
  - for the effective investigation of the disclosure; or
  - to prevent a serious risk to public health, public safety, the health or safety of any individual, or the environment; or
- to comply with the principles of natural justice; or
- to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

### **(c) Protection of files and records**

All files and records created from an investigation will be retained securely.

Unauthorised release of information to someone not involved in the investigation (other than senior managers or directors who need to know to take appropriate action, or for corporate governance purposes) without the consent of a whistle-blower will be a breach of this policy.

Whistle-blowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with under Embark's disciplinary procedures.

Employees considering making, or who have made reports of serious wrongdoing in accordance with the Act, can also seek further advice from The Ombudsmen. The contact details are as follows:

Discloser protections include confidentiality and no employer retaliation, unfavourable treatment, and victimisation as well as protection from civil, criminal, and disciplinary proceedings.

### **Duties of team members in relation to Serious Wrongdoing**

It is expected that Embark's team members who become aware of actual or suspect on reasonable grounds, potential cases of serious wrongdoing, will make a report under this policy or under other applicable policies.

This policy was approved by the Embark Early Education Limited Board of Directors on 23 June 2023.