

Emprja Pty Ltd ACN 135 384 039 | Adopted by the Paul Darrouzet on 10 October 2019

1. Introduction and scope

1.1 Policy Coverage

This policy covers Emprja Pty Ltd ACN 135 384 039 and its related bodies corporate (collectively, **Emprja**).

1.2 Purpose

- (a) Emprja is committed to a culture where staff feel they are free to report or raise concerns regarding what they see as illegal, unacceptable, unethical or undesirable behaviour or conduct.
- (b) Emprja is among the largest businesses in the region and we take that role seriously, with our values being our focus on: teamwork, accountability, communication, positivity, innovation and respect.
- (c) The purpose of this Policy is to set out:
 - i. The processes and procedures for the disclosure, investigation and resolution of suspicious activity or wrongdoing of the kind referred to in section 2 below (**Reportable Conduct**); and
 - ii. The guidelines for the support and protection of individuals who wish to raise concerns they have regarding Reportable Conduct (**Disclosure**).

1.3 Scope

This Policy applies to you if you are, or have been, any of the following in relation to Emprja

- (a) An officer or employee;
 - (b) an individual who supplies services or goods (whether paid or unpaid);
 - (c) an employee of a person who supplies services or goods (whether paid or unpaid);
 - (d) a relative of an individual referred to in any of paragraphs (a) to (c); or
 - (e) a dependant of an individual referred to in any of paragraphs (a) to (c), or of such an individual's spouse,
- and you wish to make a Disclosure in accordance with this Policy (**Eligible Whistleblower**). See section 4 for more information about the process for making a Disclosure.

1.4 Access to Policy

This Policy is available on Emprja's websites at www.coralseamarina.com.au and www.coralsearesort.com.au

1.5 Roles and Responsibilities:

Role	Responsibilities
All	Emprja relies on employees to help achieve its commitment to foster a culture of corporate compliance, ethical behaviour and good corporate governance. Emprja does not tolerate Reportable Conduct and expects all employees who become aware of known or suspected Reportable Conduct to make a report.
Authorised Disclosure Officer	Authorised Disclosure Officers have been authorised by Emprja to receive Disclosures.
Whistleblower Protection Officer	The Whistleblower Protection Officer is responsible for safeguarding the interests of Eligible Whistleblowers and ensuring Emprja's compliance with any applicable laws and regulations in accordance with this Policy. The WPO is usually also responsible for completing a preliminary review of any Disclosure to confirm that it is covered by this Policy. This role is currently held by: Kate Purdle kate@csmr.com.au +61 7 4946 2400
Whistleblower Investigation Officer	The Whistleblower Investigation Officer will carry out or supervise the investigation of any Disclosure made in accordance with this Policy to determine whether there is any evidence in support of the matters raised or, alternatively, to disprove the Disclosure. This role is currently held by: Laura Bishop laura@csmr.com.au Ph +61 7 4964 1300

The WPO and WIO act independently of each other and the responsibilities of these roles must not reside with one person.

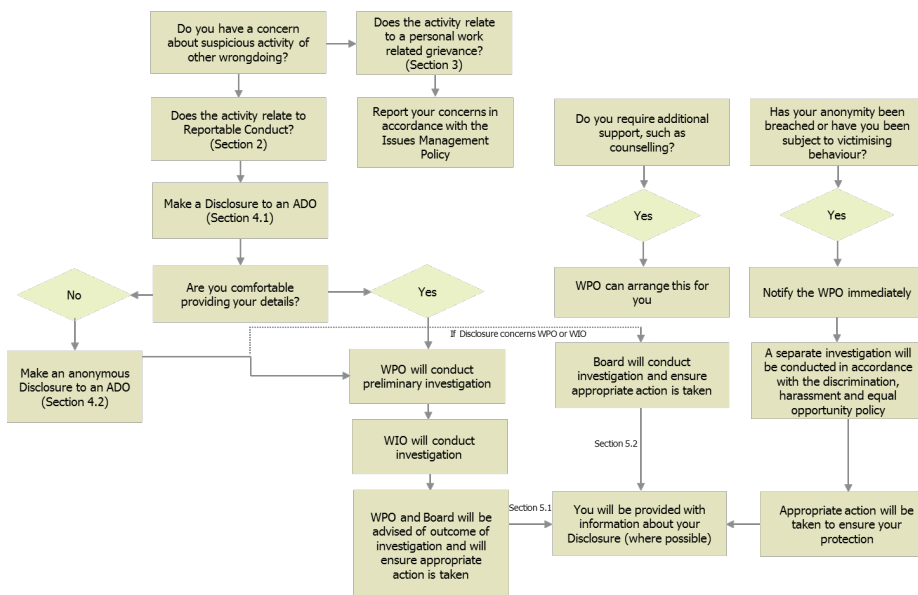
Director

The Director governs and is responsible for the ultimate decision-making power regarding reports and investigations made under this Policy.

1.6 Key Terms:

Term	Definition
AFP	means the Australian Federal Police.
ASIC	means the Australian Securities and Investments Commission.
Authorised Disclosure Officer	has the meaning set out in section 4.1 of the Policy.
Director	means the Director of directors of Emprja Pty Ltd ACN 135 384 039.
Corporations Act	means Corporations Act 2001 (Cth).
Disclosure	has the meaning set out in section 1.2(c)(ii) of this Policy.
Eligible Whistleblower	has the meaning set out in section 1.3 of this Policy.
Emprja	means Emprja Pty Ltd ACN 135 384 039 and its related bodies corporate.
Policy	means this document.
Reportable Conduct	has the meaning set out in section 2 of this Policy.
Whistleblower Investigation Officer or WIO	has the meaning set out in section 1.5 of this Policy.
Whistleblower Protection Officer or WPO	has the meaning set out in section 1.5 of this Policy.

1.7 Key Terms:



2. Reportable conduct

Reportable Conduct refers to any conduct that you know, or have reasonable grounds to suspect, concerns fraud, corrupt conduct, inappropriate behaviour or illegal activity involving Emprja, its employees or its officers in any way. Examples of Reportable Conduct include:

- (a) Breaches of any Emprja’s policies or procedures;
- (b) Breaches of any ASIC rules;
- (c) Bribery or corruption;
- (d) Causing loss or damage to Emprja’s reputation, interests, standing in the community, or financial position;

- (e) Destruction, alteration, mistreatment of, or removal for an improper purpose, of any Emprja's asset, data or information, including material wastage of Emprja's resources;
- (f) Acting unethically;
- (g) Dishonesty or fraud;
- (h) Environmental damage;
- (i) Harassment, bullying, victimisation, discrimination, or anything that unduly makes anyone feel uncomfortable, or is an abuse of authority;
- (j) Illegal acts (theft, property damage, violence, illegal drug use/sale, etc.);
- (k) Questionable accounting, tax, reporting or compliance procedures, including manipulation, concealment, falsification or knowing misstatement of records or financials; or
- (l) Unsafe work practices or anything which may put the lives, health or wellbeing of anyone at risk.

3. Personal work-related grievances

Reports concerning personal work-related grievances are generally not covered by this Policy and should be raised in accordance with Emprja's HR015 Workplace Grievances policy. A personal work-related grievance refers to a matter:

- (a) Concerning your employment or former employment;
- (b) Having (or tending to have) implications for you personally;
- (c) Which does not have significant implications for Emprja's business; and
- (d) Which does not concern any Reportable Conduct

4. Process for making Disclosures

Who to make Disclosures to

Disclosures can be made either in person or in writing to:

- (a) The WPO; or
- (b) A member of the Director,
(each an **Authorised Disclosure Officer** or **ADO**).

You do not have to make a Disclosure to a person referred to above if that person is the subject of your Disclosure, or if you have reason to believe that the person is unlikely to deal with your Disclosure appropriately. If a Disclosure involves, or may involve a Partner, the WPO or the WIO, you should make your Disclosure directly to a member of the Director.

4.1 **Anonymous Disclosures**

If you do not feel comfortable including details of your identity, you can make an anonymous Disclosure.

4.2 **Confidentiality**

- (a) All Disclosures will be held in strict confidence.
- (b) If you make a Disclosure that includes details of your identity, or any other information which could be used to identify you, the ADO who received your Disclosure will ask you to consent to this information being disclosed to the relevant parties who will be responsible for investigating your Disclosure. This may include:
 - i. The WPO;
 - ii. The WIO;
 - iii. Other members of the Director; and/or
 - iv. An external investigator

If you do not wish for this information to be included, your Disclosure will be de-identified before it is escalated for investigation. Please note however that this may affect the ability of that party to complete their investigation.

- (c) If you make an anonymous Disclosure, no investigations will be carried out to try and identify you.

4.3 **External reporting of Reportable Conduct**

Nothing in this Policy should be taken as restricting you from making a Disclosure to:

- (a) A regulator (such as ASIC);
- (b) an auditor, or a member of an audit team conducting an audit, engaged by Emprja;
- (c) an actuary engaged by Emprja;
- (d) a member of the Australian Federal Police;
- (e) A legal practitioner, provided that the Disclosure is made to them only for purpose of obtaining legal advice or legal representation;
- (f) A member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist on the grounds of public interest (**Public Interest Disclosure**), provided that:
 - i. You have previously made a Disclosure in accordance with this Policy
 - ii. At least 90 days have passed since your previous Disclosure was made;

- iii. You do not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which your previous Disclosure related;
 - iv. You have reasonable grounds to believe that making a further Disclosure would be in the public interest;
 - v. You have provided Emprja with a written notification that:
 - A. includes sufficient information to identify the previous Disclosure; and
 - B. states that you intend to make a Public Interest Disclosure; and
 - vi. The extent of the information disclosed is no greater than is necessary to inform the recipient referred to in paragraph (f) of the Reportable Conduct;
- (g) A member of the Parliament of the Commonwealth, the Parliament of a State of the legislature of a Territory or a journalist on the grounds of an emergency disclosure (**Emergency Disclosure**), provided that:
- i. You have previously made a Disclosure in accordance with this Policy
 - ii. You have reasonable grounds to believe that the Disclosure concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
 - iii. You have provided Emprja with a written notification that:
 - A. includes sufficient information to identify the previous Disclosure; and
 - B. states that you intend to make a Emergency Disclosure; and
 - vii. The extent of the information disclosed is no greater than is necessary to inform the recipient referred to in paragraph (g) of the substantial and imminent danger; or
- (h) Any other person in accordance with any relevant law, regulation or other requirement.

5. Investigation of Reportable Conduct

5.1 Investigation by WIO

- (a) Subject to clause 5.2, Disclosures will initially be referred to the WPO, who will conduct a preliminary review to confirm that the Disclosure has been made in accordance with this Policy before referring the Disclosure to the WIO for investigation.
- (b) Except where you have made a de-identified or anonymous Disclosure, the WPO will:
- (c) A member of the Parliament of the Commonwealth, the Parliament of a State of the legislature of a Territory or a journalist on the grounds of an emergency disclosure (**Emergency Disclosure**), provided that:
 - i. Confirm receipt of the Disclosure by the WIO and to establish a process, including expected timeframes, for reporting to you the progress of the investigation;
 - ii. Contact you as soon as practicable after the Disclosure has been referred to the WIO to discuss your welfare and to discuss whether you require any additional support;
 - iii. Inform you at the earliest possible opportunity if the WIO determines that there is insufficient information or evidence to warrant further investigation; and
 - iv. Inform you of the final outcome of the investigation.
- (d) At the end of an investigation, the WIO will submit a report to the Director. The report will summarise the conduct of the investigation and the evidence collected, draw conclusions about the extent of any Reportable Conduct and recommend an appropriate course of action to remedy any Reportable Conduct and ensure that it does not recur.

5.2 Disclosures concerning the WPO of WIO

- (a) If a Disclosure concerns, or may concern, the WPO or the WIO, the Disclosure will be investigated by the Director.
- (b) Unless you have made a de-identified or anonymous Disclosure, the Director will:
 - i. Confirm receipt of the Disclosure and to establish a process, including expected timeframes, for reporting to you the progress of the investigation;
 - ii. contact you to discuss your welfare and to discuss whether you require any additional support;
 - iii. Inform you at the earliest possible opportunity if the Director determines that there is insufficient information or evidence to warrant further investigation; and
 - iv. Inform you of the final outcome of the investigation.
- (e) At the end of an investigation, the Director will prepare a report. The report will summarise the conduct of the investigation and the evidence collected, draw conclusions about the extent of any Reportable Conduct and recommend an appropriate course of action to remedy any Reportable Conduct and ensure that it does not recur.

5.3 External investigations

If the WIO or the Director (as appropriate) considers it necessary, they may use an external investigator to conduct an investigation, either in conjunction with, or independently of, their investigation.

5.4 Fair and impartial investigation

Subject to any relevant laws or regulations:

- (a) A person who is the subject of a Disclosure will be afforded fair treatment and an impartial investigation;
- (b) The identity of a person who is the subject of a Disclosure will be kept protected and maintained where this is possible and appropriate in the circumstances; and
- (c) A person who is the subject of an investigation will, where appropriate, be informed as to the substance of the allegations contained in the Disclosure and given a reasonable opportunity to respond.

6. Protection and support of Eligible Whistleblowers

6.1 Confidentiality

Your identity and any information you disclose will not be provided to anyone who is not involved in the investigation of your Disclosure unless permitted by law (such as if Emprja discloses such details to ASIC, the AFP or a legal practitioner), or if you consent to Emprja doing so under section 4.3.

6.2 Protection from reprisal

Emprja will take all reasonable steps to ensure that Eligible Whistleblowers will not be subject to any form of victimisation, discrimination, harassment, intimidation, demotion, dismissal, prejudice, harm or injury or any other damage (including damage to the Eligible Whistleblower's property, reputation, business or financial position) because they have made a Disclosure.

6.3 Concerns about breaches of confidentiality and victimizing behavior

A breach of sections 6.1 or 6.2 is an offence under the Corporations Act. Any such behaviour should be immediately escalated to the WPO and will be dealt with in accordance with Emprja's HR014 Equity at Work policy and HR015 Workplace Bullying, Workplace Harassment and Sexual Harassment policy.

6.4 Additional support for Eligible Whistleblowers

If you have made a Disclosure, you may request informal additional support through the WPO, such as:

- (a) A leave of absence during the investigation; and/or
- (b) Independent professional counselling for the distress caused by the Reportable Conduct which led to the Disclosure being made by you.

Emprja will give due consideration to the granting of such requests wherever it is reasonably practicable to do so.

6.5 Training

- (d) Emprja will implement an ongoing program to ensure anyone who could be an Eligible Whistleblower is aware of this Policy and their rights and obligations under it.
- (e) Emprja will also ensure that the WPO, WIO and Director receive ongoing training to assist them in relation to the receipt and investigation of Disclosures made under this Policy.

7. Administration

7.1 False Reporting

- (a) A false report of Reportable Conduct could have significant effects on Emprja's reputation and the reputations of other staff members and could also cause considerable waste of time and effort. Any deliberately false reporting of Reportable Conduct, whether under this Policy or otherwise, will be treated as a serious disciplinary matter.
- (b) Whilst not intending to discourage the reporting of matters of genuine concern, you must ensure that, as far as possible, reports are factually accurate, complete, based on first-hand knowledge, presented in an unbiased fashion (and any possible perception of bias should be disclosed) and without material omission.

7.2 Reporting and Record keeping

- (a) The WPO will maintain a de-identified record of all whistleblowing incidents and actions taken under this Policy.
- (b) The WPO will also prepare and submit to the Director quarterly reports to enable the Director to address any issues and consider the fairness of investigations undertaken, the actual consequences for persons who report concerns and compliance with the policy generally.

7.3 Review of this Policy

- (a) This Policy will be reviewed by the Director at least every three years to ensure it remains consistent with all relevant legislative requirements, as well as the changing nature of Emprja's business operations.
- (b) External reviews of this policy may also be undertaken at the request of the Director.

7.4 Further guidance

If you require further guidance as to this policy, please contact the WPO on Ph +61 7 4964 1300

7.5 Endorsement

- (a) Emprja is committed to this policy and its implementation throughout Emprja.
- (b) This policy was adopted by the Director on December 2019.