

WHISTLEBLOWER POLICY

SCOPE

Sydney Fish Market Pty Ltd (SFM) is committed to the highest standards of conduct and ethical behaviour in all our business activities, and to promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

SFM wishes to ensure that any person who makes a genuine and 'good faith' report relating to instances of suspected unethical, illegal, fraudulent, or undesirable conduct involving SFM, shall do so without fear of intimidation, disadvantage, or reprisal. The following policy is applicable to all Sydney Fish Market (SFM) employees.

PURPOSE

This policy sets out the procedures and guidelines for reporting breaches of the law or suspected improper, unethical or unlawful conduct related to the Company.

The purpose of this policy is to provide a means for reporting matters of concern and providing support and protection to bona fide whistleblowers who report conduct which they genuinely believe is illegal, unlawful, improper or unethical.

POLICY

1. Who does this policy apply to?

This policy applies to anyone who has worked with or for the Company or done something in connection with their work for the Company. It includes former and current:

- employees, directors, and officers
- Board members
- suppliers and their employees
- contractors and consultants
- associates; and
- agents and advisors.

This policy also applies to the relatives and dependants of all the individuals referred to above.

1.1 What is reportable under this Policy?

If an individual has seen or has reasonable grounds to suspect misconduct, an improper situation, a criminal offence or anything that represents a danger to the public concerning the Company's organisation, they should report it.

The following descriptions are examples of reportable matters:

- any cartel behaviour (eg fixing or controlling prices, restricting output, dividing markets by allocating customers, suppliers or territories or rigging bids)
- engaging in deceptive conduct to obtain or provide an advantage
- giving or receiving payments, excessive gifts or entertainment which could be perceived as a bribe
- kickbacks from or payoffs to suppliers or customers
- committing criminal offences including theft, the taking of or dealing in illegal drugs, forgery etc
- falsification or unauthorised alteration of accounts or any business document

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- misuse of confidential or personal information
- serious or substantial wasting of Company resources
- failing to comply with statutory accounting or reporting requirements
- breaching competition, trade practices or consumer protection laws
- breaching any environmental or workplace health and safety laws
- breaching corporate laws and regulations
- breaching tax laws or regulations
- engaging in conduct that is a breach of this policy, such as causing detriment to a protected whistleblower or unlawfully disclosing the identity of a whistleblower.

1.2 What is NOT reportable under this Policy?

The following are not suitable for reporting under this policy:

- a personal work-related grievance such as a complaint about the conduct or behaviour of an individual you do not like or get on with
- a complaint about employment terms and conditions or industrial matters; or
- a complaint about pricing of products or dissatisfaction with service.

If you have a personal work-related grievance, you may lodge your grievance or make a complaint in accordance with the Company's Dispute Resolution Policy.

Note: A genuine case of reportable misconduct may include an aspect of a work-related grievance, known as a mixed report. Mixed reports are reportable under this policy.

2. Reporting

For the protections under the Whistleblower Policy to apply, a disclosure must be made directly to an 'eligible recipient'. These people are detailed below as Eligible Recipients:

Chairman of the Board Craig Davison craigd@sydneyfishmarket.com.au	Chief Executive Officer Greg Dyer gregd@sydneyfishmarket.com.au	Head of People and Culture Daniela Armone danielaa@sydneyfishmarket.com.au
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If you are an eligible whistleblower your disclosure qualifies for protection from the time it is made to an eligible recipient, regardless of whether you or the recipient recognises that the disclosure qualifies for protection at that time.

2.1 Internal reporting

The Company encourages you to report or disclose reportable matters internally wherever possible.

You can report or disclose reportable matters by email to whistleblower@sydneyfishmarket.com.au (this is a secure email address and is accessed only by the Chief Executive Officer and the Head of People and Culture).

When making a disclosure, you may do so anonymously. It may be difficult for the Company to investigate the matters disclosure if a report is submitted anonymously and therefore the Company encourages you to share your identity when making a disclosure, however you are not required to do so.

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2.2 Reporting to Whistle Blowing Services

If you are not comfortable or you do not think it is appropriate to report the matter internally, you may report it to Whistle Blowing Services. Whistle Blowing Services have been appointed by the Company to receive reports impartially and confidentially.

Reporting a matter through Whistle Blowing Services allows you to remain anonymous or identify yourself to Whistle Blowing Services only or identify yourself to the Company and to Whistle Blowing Services.

You can make a report to Whistle Blowing Services using the following channels:

- website <https://www.whistleblowingservice.com.au/sydney-fish-market>
 - To make an "Online" report please click on the 'Make a Report' button below. You will be redirected to the new page where you need to enter '**SFM**' in the 'Unique Key' field. Click on 'next' and follow the prompt. You will then be asked for your "Client Reference Number" that is "**sfm2023**".
- email report@whistleblowingservice.com.au
- phone Australia - 1300 687 927 - 24 Hours / 7 Days per week
 - You will be asked to supply the same information to validate your report. When asked for the "Unique Key" please state '**SFM**' to the support person. The support person will then ask you for your "Client Reference Number" that is "**sfm2023**".

Confidential Reporting Whistle Blowing Services will record your report and you will be able to provide them with any relevant supporting material.

When a report is made through Whistle Blowing Services the Chief Executive Officer and Head of People and Culture are notified. You can request any of these people not be notified or not have access to your report if it contains allegations against them.

2.3 Reporting to an external authority or entity

You may also report or disclose a reportable matter to an external authority or entity. Specifically, reports can be made to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Australian Taxation Office (ATO) (if the matter is tax-related), the Federal Police or any Commonwealth authority prescribed under the Corporations Act.

3. Supporting evidence

The Company does not expect a report to include absolute proof of misconduct. Where possible, it should include:

- the name, job title and workplace address of the person who is the subject of the disclosure
- details of the reportable matter including dates and places
- names of anyone who may substantiate the allegations set out in the report (witnesses)
- any other evidence that supports the report such as emails, documents or CCTV footage.

These details will assist us in deciding how best to deal with and resolve the matters raised in the report.

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4. Procedure for matters reported internally

When an allegation or concern has been reported by a whistleblower to the Company, the following process will generally take place.

The person receiving the initial report will discuss the matter with the Chief Executive Officer to decide whether the report qualifies for protection and if so, whether it warrants further investigation and how the investigation is to proceed. The parties will also decide whether the investigation should be an internal or external investigation.

If the allegation or concern is directed towards a breach of any relevant trade practices, fair trading or consumer protection or taxation legislation then consideration will also be given as to whether the matter should be reported to the relevant regulatory body.

If the allegation or concern is directed towards a financial matter, the Chief Financial Officer may also be consulted. If the allegation or concern relates to a legal matter, the General Counsel may be consulted.

If an investigation is to proceed, it must be conducted in a fair and impartial manner with the appropriate resources being made available at the Company's cost. Investigations will be conducted as promptly as possible; however, reporters should note that the duration of the process will vary depending on the nature of the disclosure.

Where considered necessary or appropriate, external advisers or consultants (e.g. lawyers, the Company's auditors or financial advisers) will be consulted. Disclosers should note that the Company may not be able to undertake an investigation if it is not able to contact the discloser e.g. if the disclosure has been made anonymously and the discloser has not provided, or refused to provide, a means of contacting them.

5. Where allegations are proven

If the allegations in a whistleblower's report are substantiated, the Company will decide what action to take. The response action will depend on the severity, nature and circumstance of the misconduct. When required to do so by law, the Company will also refer the information in a whistleblower's report and any investigation findings revealing a contravention of the law to the relevant external agency, such as the police, ASIC, APRA or the ATO.

6. Keeping the whistleblower informed

Subject to privacy and confidentiality requirements, and to the extent permitted by law, the whistleblower will be kept informed of the progress of their report and the outcome of any resulting investigation.

7. Public interest disclosures

You may make a disclosure in the public interest to a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist if:

- you previously made a disclosure that qualifies for protection under the Corporations Act to ASIC, APRA or another Commonwealth body prescribed by regulation; and
- at least 90 days have passed since the previous disclosure was made; and
- you do not have reasonable grounds to believe that action is being, or has been, taken to address the disclosure to which the previous disclosure related; and

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- you have reasonable grounds to believe that making a further disclosure of the misconduct would be in the public interest; and
- after the end of the 90-day period you give the person to whom you made the previous disclosure a written notification that:
 - includes sufficient information to identify the previous disclosure; and
 - states that you intend to make a public interest disclosure; and
- the public interest disclosure is made to:
 - a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - a journalist; and
- the extent of the information disclosed in the public interest disclosure is no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances, as the case may be.

The Company strongly recommends that employees obtain independent legal advice prior to making a public interest disclosure.

8. Emergency disclosures

You may also make an emergency disclosure to a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory or a journalist if:

- you previously made a disclosure that qualifies for protection under the Corporations Act to ASIC, APRA or a Commonwealth body prescribed by regulation; and
- you have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment; and
- you give the body to which the previous disclosure was made a written notification that:
 - includes sufficient information to identify the previous disclosure; and
 - states that you intend to make an emergency disclosure; and
- the emergency disclosure is made to:
 - a member of the Parliament of the Commonwealth, the Parliament of a State or the legislature of a Territory; or
 - a journalist; and
- the extent of the information disclosed in the emergency disclosure is no greater than is necessary to inform the recipient of the substantial and imminent danger.

Note: Journalist means a person who is working in a professional capacity as a journalist for any of the following:

- a newspaper or magazine
- a radio or television broadcasting service
- an electronic service (including a service provided through the internet) that:
 - is operated on a commercial basis, or operated by a body that provides a national broadcasting service (within the meaning of the Broadcasting Services Act 1992); and
 - is similar to a newspaper, magazine or radio or television broadcast.

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The Company strongly recommends that employees obtain independent legal advice prior to making an emergency disclosure.

9. Confidentiality and whistleblower protections

Any report made pursuant to this policy and any subsequent discussions will be on a confidential and, where necessary and reasonably practicable, an anonymous basis.

If further investigations are required in accordance with the procedure set out above the whistleblower's name will be protected and not disclosed except:

- with the written consent of the whistleblower;
- where required by law; or
- where it is not possible for the investigator or the person receiving the report to suppress the name of the whistleblower.

Where the law requires disclosure or where it is not possible to suppress the identity of the whistleblower, any disclosure relating to the identity of the whistleblower will be, to the extent possible, limited to authorised persons (e.g. advisors, regulators etc.). Where possible, the whistleblower will be advised before any disclosure is made.

An unauthorised disclosure of the identity or a whistleblower or information likely to identify the whistleblower will be regarded as a serious matter and may be illegal. Any such occurrences will be dealt with in accordance with the Company's disciplinary procedure or other appropriate procedures governing relationships with non-employees.

The confidentiality provisions of this policy do not preclude anyone implicated in a whistleblower's report from sharing information with their own representative or support person.

10. Protection against detriment and victimisation

The Company is committed to ensuring that any person who intends to or makes a bona fide report, is not subject to any form of detriment, and that any person who acts as a witness or participates in any way with respect to a report is not victimised.

For the purposes of this policy, detriment includes:

- dismissal from employment
- any injury in employment
- alteration of duties or position to the employee's disadvantage
- discrimination between the whistleblower and other employees
- harassment or intimidation
- physical or psychological harm or personal injury
- damage to personal property
- damage to reputation
- damage to business or financial position; or
- any other form of damage to a person.

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Note: Detrimental conduct does not include performance management or any reasonable action taken to protect a person who makes a report, such as moving the person to another work area.

Any person who has made a report and who feels that they are subject to detriment should report that immediately to the Chairman of the Board, the Chief Executive Officer or the Head of People and Culture. Assistance is available pursuant to the Employee Assistance Program (Sonder) to employees and persons mentioned or involved in a whistleblower's report. Nothing in this policy is intended to change or take away any other protections which may be available at law.

Note: Victimisation is also an offence under the Corporations Act which carries serious penalties for individuals and companies.

11. Protections under the Corporations Act

The Company is required to address the protections provided to whistleblowers under the Corporations Act in this policy.

Under the Corporations Act, special protections are available to those who make disclosures about misconduct or an improper state of affairs relating to the Company if:

- the whistleblower is or was an officer, employee, supplier, or an individual associated with the Company or a relative or dependent of any of the foregoing; and
- the whistleblower makes the report to the Whistleblowing Officer, a senior manager of the Company, an external auditor or actuary, ASIC, APRA or a legal practitioner for the purpose of obtaining advice about whistleblower protections; and
- the whistleblower has reasonable grounds to suspect the information they are disclosing concerns misconduct or an improper state of affairs relating to the Company, including breaches of the law or a criminal offense punishable by 12 months imprisonment or more, or conduct that represents a danger to the public or financial system.

The protections for whistleblowers provided under the Corporations Act include:

- protection from civil, criminal and administrative legal action for making the disclosure;
- protection from the enforcement of contractual or other remedies against the whistleblower for making the disclosure;
- protection from self-incrimination in some circumstances;
- legal consequences for those who cause or threaten to cause detriment to the whistleblower or disclose their identity, potentially including orders to pay damages to the whistleblower;
- protection from disclosure of their identity in courts or tribunals, unless considered necessary.

Note: A whistleblower may still be subject to a civil, criminal or administrative liability for conduct of the whistleblower that is revealed by their report.

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12. Support for the whistleblower

SFM is committed to building an environment in which people feel free to raise legitimate issues relating to SFM's operations and are committed to protecting eligible whistleblowers from detriment. When a qualifying disclosure under the Whistleblower Policy is made, SFM will reiterate the requirements of this Policy to relevant individuals to ensure the protections are not undermined. Disciplinary action up to and including dismissal may be taken against any person who causes or threatens to cause any detriment against a whistleblower.

Sonder services will be available to all whistleblowers and other employees affected by the disclosure, should they require that support. If the disclosure mentions or relates to employees of SFM other than the eligible whistleblower, SFM will take steps to ensure that those individuals are treated fairly. Typically, this would include giving those persons an opportunity to respond to the subject matter of the disclosure having regard to principles of procedural fairness. In addition, action would only be taken against such a person if there is cogent evidence of wrongdoing.

13. Assistance to persons against whom a report has been made

The Company accepts that persons against whom a report is made must also be supported and protected during any resulting investigation and at all relevant times thereafter. Persons against whom a report is made are reminded that Sonder support is available. Of course, employees may always seek additional support from the People and Culture Team.

The Company will, at all relevant times, take all reasonable steps to ensure the confidentiality of persons who are the subject of a report. The Company will not disclose any information relating to the matter including the identity of any persons who are the subject of the report unless it is permissible and appropriate or necessary to do so.

14. Whistleblower implicated in misconduct

Employees who make a report under this policy where their own conduct is included in the subject matter of the report will not be given automatic immunity from investigation, disciplinary action, criminal prosecution and/or civil liability. The same applies to others who assist in an investigation. However, by speaking up and being cooperative in the investigation process, such positive acts may be taken into account as mitigating factors when the Company considers any disciplinary or other actions that may be taken against the employee.

Note: The Company has no power to offer any person immunity against prosecution in the criminal jurisdiction.

15. What are the consequences of making a false report?

Anyone who makes a report knowing it to be false or misleading may be subject to disciplinary action, including dismissal. The disciplinary action will depend on the severity, nature and circumstance of the false report.

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16. Every person's responsibility

Every person to whom this policy applies has a responsibility to:

- remain alert for reportable matters
- report known or suspected reportable matters in accordance with this policy
- act in a way that reduces, prevents or stops reportable matters

- support (and not treat detrimentally) those who have made a report
- ensure the identity of a whistleblower and the persons who are the subject of a report are kept confidential as required by the Corporations Act.

17. Accessing information and advice

If you need information or advice about reporting a matter or the support or protections available to whistleblowers, you can discuss the matter in confidence with the Head of People and Culture. You can also obtain independent legal advice.

Please note that in the event you do not make a formal report, the Company may nevertheless be compelled to act on any information you provide during any discussion if the information reasonably suggests the matter is reportable and should be addressed by the Company.

18. Policy exclusion

This policy cannot be used for the purpose of wilfully harming another employee, customer, supplier or business. Anyone making a disclosure must act in good faith and have reasonable grounds for believing the information disclosed constitutes improper conduct. If it is found that a whistleblower has knowingly made a false or vexatious disclosure or has not made a disclosure in good faith, the Discloser may not be eligible for protections under this Policy. Further, such conduct itself will be considered a serious matter and may lead to disciplinary action, including termination of employment (if an employee) or termination of their contract (if a non-employee).

19. Review of policy

This policy will be reviewed on a regular basis to ensure that it is in accordance with the appropriate practices prevailing at the time. Responsibility for reviewing this policy rests with the Head of People and Culture.