

WHISTLEBLOWER POLICY

Mineral Resources Limited and its subsidiary companies are committed to the highest standards of conduct and ethical behaviour in all of our business activities. MinRes is committed to the effective reporting of corrupt, unethical, fraudulent, and illegal practices and fostering a culture in which employees and anyone dealing with the Company feel able to report such conduct without fear of reprisal.

Our **Purpose, Vision & Values** promote and support a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

This Whistleblower Policy is just one of a number of policies and processes, such as **Speak Up**, which is available to establish safe and effective avenues for employees and other stakeholders to raise concerns, for concerns to be addressed, and to encourage upstanders to speak up.

This Policy should be read in conjunction with the following MinRes documents:

- ▶ **MinRes Whistleblower Procedure (MRL-FI-PRO-0020)**
- ▶ **MinRes Code of Conduct and Business Integrity (MRL-HR-POL-0012)**

The Procedure sets out how disclosures under this Policy can be made and the protections that are available to Whistleblowers.

This Policy and the Procedure are designed to comply with the *Australian Corporations Act 2001 (Cth)* (**Corporations Act**) and *Taxation Administration Act 1953 (Cth)* (**Tax Act**), which provide protection for certain individuals referred to as **Whistleblowers**, who make a Qualifying Disclosure in Australia or regarding our Australian operations.

This Policy, and the related MinRes documents, are located on MinRes' intranet and **Corporate Governance Website**.

WHO DOES THIS POLICY APPLY TO?

This Policy applies to all MinRes stakeholders defined for this purpose as MinRes' current and former directors, company secretaries, employees, contractors, sub-contractors and their relatives or dependents; as well as external whistleblowers, which include current and former suppliers, their employees and relatives or dependents.

WHO IS A WHISTLEBLOWER?

A Whistleblower is an Eligible Person who makes a disclosure about **Reportable Conduct** in accordance with, and in the manner described by, this Policy and Procedure that qualifies for protection under the Corporations Act or the Tax Act.

WHAT IS REPORTABLE CONDUCT?

Reportable Conduct is information or conduct in relation to MinRes that concerns misconduct or an improper state of affairs or circumstances. This includes information or conduct that indicates any of the following:

- ▶ **Dishonest, fraudulent, or corrupt activities**, including bribery, 'kickbacks', money laundering, corruption, secret commissions, conflicts of interest or other unethical conduct.
- ▶ **Illegal activity**, such as theft, violence, harassment or intimidation, or criminal damage to property.
- ▶ **Serious impropriety** or an improper state of affairs or circumstances.
- ▶ **A breach of the law**, including the Corporations Act and the Tax Act.

- ▶ **Improper use or disclosure**, including of confidential information.
- ▶ **Endangering health, safety, or environment**, including abuse of MinRes property or resources.
- ▶ **Abuse of authority** or conflicts of interest.
- ▶ **Conduct that could harm** the public or the financial system.
- ▶ **Maladministration**, including financial loss, negligence, damage to MinRes' reputation or any other issue that may be detrimental to MinRes' interests.
- ▶ **Sanctioned activities**, such as importing and exporting goods or dealing with sanctioned individuals and companies.
- ▶ **Detrimental conduct against a Whistleblower** (whether actual or threatened).

IS THERE A REASONABLE BASIS FOR MAKING THE DISCLOSURE?

Whistleblowers must have a reasonable basis to suspect that the information they are disclosing is true. A Whistleblower can still qualify for protection if the matter that is disclosed (on a reasonable basis) turns out to be incorrect.

However, individuals who deliberately submit false reports will not be able to access the protections under the whistleblower protection laws and unsubstantiated allegations that are found to have been made maliciously or knowingly false will be viewed seriously and may be subject to disciplinary action that could include dismissal, termination of service or cessation of a service or client relationship. There may also be legal consequences if a Whistleblower makes a knowingly false report.

Protection is not available where the disclosure is trivial or vexatious in nature with no substance. This will be treated in the same manner as a false report and may itself constitute Reportable Conduct.

WHAT IS NOT REPORTABLE CONDUCT?

Personal workplace grievances, including interpersonal conflicts are generally not considered Reportable Conduct and therefore are not covered under this Policy.

Personal work-related grievances should be reported in accordance with:

- ▶ **MinRes Code of Conduct and Business Integrity (MRL-HR-POL-0012)**
- ▶ **Speak Up Procedure (MRL-HR-PRO-0004)**
- ▶ **Safe & Respectful Behaviours Procedure (MRL-HR-PRO-0005)**

Personal work-related grievances are grievances that relate to your current or former employment or engagement with MinRes which have, or tend to have, implications for you personally and do not have broader implications for MinRes.

Examples of conduct that is **not Reportable Conduct under this Policy** include:

- ▶ **Interpersonal conflict** between you and another employee or individual.
- ▶ **Workplace decisions** that do not involve a breach of workplace laws.
- ▶ A decision about your **engagement, transfer, or promotion.**
- ▶ A decision about your **terms and conditions of engagement.**
- ▶ A decision to **suspend or terminate your engagement**, or otherwise to discipline you.

If you are experiencing a workplace grievance or interpersonal conflict, we encourage you to reach out to your MinRes direct report/line manager or a member of the People Team.

HOW DO I MAKE A WHISTLEBLOWER REPORT?

Whistleblowers are encouraged to share their identity when making a disclosure as it will make it easier for MinRes to address the disclosure, however they are not required to do so. Disclosures can be made anonymously and still qualify for protection. A Whistleblower can remain anonymous when making a disclosure, over the course of an investigation and after an investigation is finalised.

If a Whistleblower does not share their identity, MinRes will assess the disclosure in the same way as if the identity was known. However, there may be some practical limitations in conducting the assessment if there is an anonymous disclosure. Whistleblowers that make a disclosure anonymously are encouraged to engage in ongoing two-way communication with MinRes so that MinRes can ask follow-up questions or provide feedback.

The Procedure sets out all the detail on disclosing Reportable Conduct through MinRes Integrity Assist:

- ▶ **Email:** minresintegrity@deloitte.com.au
- ▶ **Phone:** 1800 951 300
- ▶ **Visit website:** www.minresintegrity.deloitte.com.au
- ▶ **Mail to postal address:** MinRes Integrity Assist Reply paid 12628 A'Beckett Street, Melbourne VIC 8006

OUR RESPONSIBILITY

MinRes will continue to take a proactive approach in promoting a culture of ethical corporate behaviour.

This Policy and related Procedure will be periodically reviewed, revised, and re-published where necessary to ensure it remains relevant and appropriate to MinRes' activities.

Any breach of this Policy will be taken seriously and may result in disciplinary action up to and including summary dismissal or termination of services. An individual may also be exposed to criminal or civil liability for a breach of relevant legislation.

Dated 28 June 2024