



WHISTLEBLOWER PROCEDURE

MRL-FI-PRO-0020

Revision Number	Issue Date	Prepared By	Approved By
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TABLE OF CONTENTS

1	PURPOSE	3
2	SCOPE	3
3	BREACH	3
4	REPORTABLE CONDUCT	3
4.1	Responsibility to Report	3
4.2	Qualifying Disclosure	3
4.3	Whistleblowers	4
4.4	Eligible Recipient	4
4.5	Protections.....	5
4.6	Investigation Of Reportable Conduct	6
4.7	Other Support	7
4.8	Communication of this Procedure	7
5	DEFINITIONS	8

1 PURPOSE

This Procedure outlines the reporting process and the protection afforded to Whistleblowers who make a Qualifying Disclosure about Reportable Conduct.

2 SCOPE

This Procedure applies to MinRes Stakeholders.

3 BREACH

Any breach of this Procedure 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.

4 REPORTABLE CONDUCT

4.1 Responsibility to Report

The Company relies on MinRes Stakeholders to maintain and enhance a culture of honest and ethical behaviour. The Company does not tolerate any conduct that comprises Reportable Conduct. It is therefore expected that any MinRes Stakeholder who has reasonable grounds to suspect Reportable Conduct will report its occurrence under this Procedure.

MinRes will not allow any form of punishment, disciplinary or retaliatory action to be taken against a Whistleblower because they could or do bring Reportable Conduct (in accordance with the **Whistleblower Policy**) to our attention or cooperate with an investigation. MinRes considers all forms of retaliation to be misconduct and grounds for disciplinary action, up to and including termination of employment or engagement.

MinRes expects that any report made under the Policy and/or this Procedure is made on reasonable grounds. MinRes Stakeholders must not disclose conduct that they know, or ought to know, is false or has no substance. Where it is found that the MinRes Stakeholder has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action, up to and including termination of employment or engagement.

4.2 Qualifying Disclosure

A Qualifying Disclosure must meet the following criteria:

- ▶ The Whistleblower has reasonable grounds to suspect the information concerns Reportable Conduct in relation to the Company.
- ▶ The report is made by a Whistleblower listed in section 4.3 below.
- ▶ The report is made directly to:
 - Our designated whistleblower service (MinRes Integrity Assist).
 - An Eligible Recipient listed in section 4.4 below.
 - A regulator listed in section 4.4 below.

Qualifying Disclosures also include:

- ▶ Disclosures made to a legal practitioner for the purpose of obtaining legal advice or legal representation.
- ▶ Disclosures made as Public Interest Disclosures or Emergency Disclosures as described in section 4.4 below.

4.3 Whistleblowers

Whistleblower means any MinRes Stakeholder, being:

- ▶ Current and former employees (e.g., permanent, part-time, fixed-term or temporary, interns, secondees, managers, graduates).
- ▶ Current and former officers or associates of the Company (e.g., a director or secretary).
- ▶ Current and former suppliers and their employees (e.g., contractors, consultants, service providers, and business partners); or
- ▶ Relatives, dependants, or spouses of any individuals mentioned above.

4.4 Eligible Recipient

Reports concerning Reportable Conduct can be made to:

- ▶ MinRes' designated whistleblower service (MinRes Integrity Assist – details **below**).
- ▶ The Whistleblower Protection Officer.
- ▶ A director, officer, or senior manager of the Company.
- ▶ An auditor, or a member of the audit team conducting an audit of the Company.
- ▶ An actuary of the Company.
- ▶ A lawyer, for the purpose of obtaining legal advice or legal representation about the whistleblower protections.

In the case of tax-related misconduct, reports can be made to an employee or officer of the Company with functions or duties that relate to the tax affairs of the Company, or a registered tax agent or BAS agent who provides tax agent or BAS services to the Company, in relation to tax-related disclosable matters.

MinRes Integrity Assist

We encourage all Qualifying Disclosures be made to MinRes' external independent whistleblowing service, MinRes Integrity Assist, details **below**.

Email	<u>minresintegrity@deloitte.com.au</u>	Calls will be received by the MinRes Integrity Assist service on Australian business days between 8.00 AM and 7.00 PM (AEST). Outside these times, calls are diverted to a mobile phone. In the unlikely event that calls are not answered on the mobile phone, a voice mail service provides the ability to leave a message. Calls are not recorded. The operators taking calls on this hotline are not associated with the Company in any way. They are trained and experienced specialists dedicated to dealing with Whistleblowers and their concerns. Whistleblowers will be provided with a confidential reference number by the MinRes Integrity Assist operator.
Phone	1800 951 300	
Website	<u>www.minresintegrity.deloitte.com.au</u>	
Postal Address	MinRes Integrity Assist Reply paid 12628 A'Beckett Street Melbourne VIC 8006	
Fax	+61 3 961 8182	

Regulators

Reports can also be made to:

- ▶ The Australian Securities and Investments Commission (ASIC).
- ▶ The Australian Prudential Regulation Authority (APRA).
- ▶ The Commissioner of Taxation (for tax-related matters).
- ▶ Public Interest and Emergency Disclosures.
- ▶ In certain circumstances, disclosures can be made to journalists or parliamentarians under the following conditions:

Public Interest Disclosure and Emergency Disclosures

- ▶ Public Interest Disclosure:
 - A previous report has been made to ASIC or APRA.
 - At least 90 days have passed since the report.
 - The Whistleblower has reasonable grounds to believe that making a further disclosure would be in the public interest.
 - The Whistleblower has provided written notification to ASIC/APRA about their intent to make a Public Interest Disclosure.
 - The disclosure is made to a member of Parliament or a professional journalist.
 - The information disclosed is no more than necessary to inform the recipient of the Reportable Conduct.
- ▶ Emergency Disclosure:
 - A previous report has been made to ASIC or APRA.
 - The Whistleblower has reasonable grounds to believe that the information concerns substantial and imminent danger to health, safety, or the environment.
 - The Whistleblower has provided written notification to ASIC/APRA about their intent to make an Emergency Disclosure.
 - The disclosure is made to a member of Parliament or a professional journalist.
 - The information disclosed is no more than necessary to inform the recipient of the substantial and imminent danger.

We recommend that you seek independent legal advice before making a Public Interest Disclosure or Emergency Disclosure.

4.5 Protections

The following protections are available to Whistleblowers who make a Qualifying Disclosure.

Protection of Confidentiality

It is illegal to disclose a Whistleblower's identity or any information likely to lead to their identification, except when:

- ▶ The Whistleblower consents.
- ▶ Disclosure is made to ASIC, APRA, a member of the Australian Federal Police, or the Commissioner of Taxation.
- ▶ Disclosure is made to a lawyer for the purpose of obtaining legal advice or representation.
- ▶ Information likely to lead to the identification of the Whistleblower (but not the identity) is disclosed for the purpose of investigating the matter, with all reasonable steps taken to reduce the risk of identification.

Protection from Detriment

It is illegal to engage in, or threaten to engage in, detrimental conduct because a Whistleblower has made, may have made, proposes to make, or could make a Qualifying Disclosure.

If a Whistleblower is subject to detrimental conduct, remedies may be available.

Detrimental conduct does not include administrative action that is reasonable for the purposes of protecting a person from detriment (e.g. moving a Whistleblower to another area of the office or managing misconduct or unsatisfactory work performance in line with MinRes' policies and procedures).

Immunity from Liability

A Whistleblower may be entitled to other legal protections, including:

- ▶ Protection from civil, criminal, or administrative legal action for making a report.
- ▶ Protection from contractual or other remedies being sought against them based on the report.
- ▶ The information provided may not be admissible in evidence against them in legal proceedings, except for proceedings in respect of the falsity of the information.

4.6 Investigation Of Reportable Conduct

Upon receipt of a report, an assessment will be conducted to determine whether the report is in relation to Reportable Conduct and if so, whether an investigation is required.

This process may include:

- ▶ Assessing the disclosure and deciding on the need for an investigation.
- ▶ Appointing an investigator.
- ▶ Circulating updates on the progress and completion of investigations to the Whistleblower, where appropriate and possible.

The investigator may need to contact the Whistleblower for further information. Updates on the progress and outcome of the investigation will be provided where practicable, subject to confidentiality constraints.

Records of the report and investigation will be securely retained.

Any individuals accused of Reportable Conduct in a report will have an opportunity to respond to allegations before any findings of fact are made and before any disciplinary action is taken. An individual that reports a matter that includes their own unethical or illegal activities may still be subject to disciplinary measures. If so, the self-reporting will be taken into account when determining the disciplinary measure.

Confidentiality

When a report is made, the Whistleblower's consent to disclose their identity and any information likely to lead to their identification will be sought. The Whistleblower can choose to make a confidential disclosure or remain anonymous.

- ▶ If the Whistleblower makes a **confidential disclosure**, they consent to their identity being revealed for the purposes of investigating the concern and reporting to relevant stakeholders. This is the preferred option as it allows MinRes to thoroughly investigate the matter and provide the Whistleblower with ongoing protection and support.
- ▶ If the Whistleblower chooses to remain **anonymous**, MinRes will not know their identity. This is the least preferred option because MinRes' ability to seek further information from the Whistleblower is limited, and in some cases, it may be difficult or even impossible to fully investigate the matter. Knowing the Whistleblower's identity may help MinRes better protect the Whistleblower from detrimental conduct and enhance the effectiveness of the investigation.

For legal and regulatory reasons, the Company may need to disclose the Whistleblower's identity to lawyers, regulators, or law enforcement authorities, regardless of the level of consent provided.

To protect the Whistleblower's identity, the Whistleblower should not share details of the matter, report, or communications with others outside of the relevant investigation team. Whistleblowers have the right to communicate with lawyers, regulators, and law enforcement authorities at any time.

Detriment

MinRes does not tolerate detrimental conduct, whether it is threatened, alluded to or enacted, because a Whistleblower could or does make a Qualifying Disclosure in accordance with the **Whistleblower Policy** and Procedure. Detriment in this context could include:

- ▶ Retaliation, dismissal, suspension, demotion, or termination of a person's engagement with MinRes.
- ▶ Harassment, threats, or intimidation.
- ▶ Discrimination, current or future bias, or derogatory treatment.
- ▶ Injury in employment, including psychological harm.
- ▶ Damage or threats to property, business, financial position, or reputation.

Detrimental conduct should be immediately reported to MinRes Integrity Assist or one of the Eligible Recipients (as outlined in section 4.4 above).

It is crucial that reports of detriment are made promptly. Reports of detrimental conduct will be treated confidentially. Anyone engaging in detrimental conduct may face serious consequences and disciplinary action, up to and including termination of employment.

4.7 Other Support

Should you require support, you can contact our free and confidential Employee Assistance Program, Assure on 1800 808 374 and/ or our in-house psychologist Chris Harris at **chris.harris@mrl.com.au**.

4.8 Communication of this Procedure

This Procedure and related Policy are located on the MinRes intranet and website.

5 DEFINITIONS

CORPORATIONS ACT	<i>Corporations Act 2001 (Cth)</i>
ELIGIBLE RECIPIENT	Means the Eligible Recipients set out in section 4.4
MINRES OR THE COMPANY	Mineral Resources Limited and its subsidiaries
MINRES STAKEHOLDERS	<ul style="list-style-type: none"> ▶ Current and former employees (e.g., permanent, part-time, fixed-term or temporary, interns, secondees, managers, graduates). ▶ Officers or associates of the Company (e.g., a director or secretary). ▶ Suppliers and their employees (e.g., contractors, consultants, service providers, and business partners). ▶ Relatives, dependents, or spouses of any individuals mentioned above.
POLICY	The <u>Whistleblower Policy (MRL-FI-POL-0010)</u>
PROCEDURE	The <u>Whistleblower Procedure (MRL-FI-PRO-0020)</u>
QUALIFYING DISCLOSURE	Those types of disclosure set out in section 4.2
REPORTABLE CONDUCT	<p>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:</p> <ul style="list-style-type: none"> ▶ 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).
TAX ACT	<i>Taxation Administration Act 1953 (Cth)</i>
WHISTLEBLOWER	Means any of the individuals set out in clause 4.3
WHISTLEBLOWER PROTECTION OFFICER	The Company Secretaries, who can be contacted on <u>Cosec@mrl.com.au</u>