



PROCEDURE – Whistle-blower

1. PURPOSE

At Group 6 Metals Limited – Dolphin Tungsten Mine (“**the Company**”), it is expected that all employees embody our values in all our business activities.

The Whistle-blower Procedure (this Procedure) is designed to support and assist the Company to promote a culture of ethical corporate behaviour, thereby providing an environment in which internal and external stakeholders are able to report an issue they genuinely believe breaches the Company’s Code of Conduct and Business Integrity.

This Procedure outlines how the Company will deal with such reports and sets out avenues for stakeholders to report such issues.

2. SCOPE

This Procedure applies to all Company Stakeholders, defined for this purpose as employees (including contractors and consultants), Directors and suppliers for all entities within the Company.

3. REPORTABLE CONDUCT

Any matter (Reportable Conduct) that a stakeholder genuinely believes is in breach of the Company Code of Conduct and Business Integrity, or of the law, should be reported in accordance with this Procedure.

Reportable Conduct may include any conduct that involves:

- actions that are dishonest, fraudulent, or corrupt, including bribery or other activity in breach of the Bribery and Corruption provisions of the Company Code of Conduct and Business Integrity
- illegal activity (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law)
- unethical behaviour or behaviour in breach of Company policies (such as dishonestly altering company records or data, adopting questionable accounting practices, or wilfully breaching the Company Code of Conduct and Business Integrity or other Company policies or procedures).
- potential damage to Company stakeholders such as unsafe work practices, environmental damage, health risks or abuse of Company property or resources
- abuse of authority
- financial loss to the Company, damage to the Company’s reputation or any other issue that may be detrimental to Company interests
- harassment, discrimination, victimisation, or bullying, or

Title: Whistle-blower Procedure	Status	Review Date	Document Owner	Version Number	Version Date	Page
Document No: DTM-ADM-PRO-002 220304	Approved	04/03/2023	General Manager	1	04/03/2022	1 of 8

- any other kind of misconduct, observation or perception of an issue that may impact the Company in any of the areas outlined above.

4. RESPONSIBILITY TO REPORT

The Company relies on its 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 Stakeholder who becomes aware of Reportable Conduct will report its occurrence under this Procedure.

5. REPORTING

The Company has several channels through which a person who becomes aware of Reportable Conduct may report its occurrence:

5.1 INTERNAL REPORTING

Stakeholders may wish first to discuss the Reportable Conduct informally with their Company direct report/line Manager, Human Resources (Administration Co-ordinator – Tracie Phillips) or Company Contact Officer (HSE Superintendent – John Campbell) to determine whether serious misconduct has occurred.

This is an opportunity to clarify the incident, ask questions and determine whether the matter falls under this Procedure. At all times, it is expected that these discussions will remain confidential.

Where a Stakeholder believes that internal reporting is not appropriate, The Company encourages Stakeholders to seek out and report the matter to the external contact listed in 5.2.

5.2 EXTERNAL REPORTING

A whistle-blower may make a report to the Company’s external independent Whistleblowing provider, Bill Fitzgerald, using any of the following methods:

- Email: fitzgeraldbill1951@gmail.com
- Phone: 0418 127 020

An external report may be made anonymously, if desired, using any of the above methods; however, anonymity may impact the Company’s ability to investigate the matter that has been reported.

Calls will be received by the Company’s external independent Whistleblowing service on recognised Australian business days between 9.00 AM and 4.00 PM (AEST). Outside these times, please email with your concerns and Bill will respond accordingly.

Calls are not recorded. Whistle-blowers will be provided with a confidential reference number by our independent provider.

The independent provider will prepare a report which details the misconduct reported by the whistle-blower. All independent service provider reports will be forwarded to the Group 6 Metals Company Secretary. Reports made under this Procedure should describe the grounds for the report and provide as much detail as possible of all relevant facts and supporting documentation (if any). The report will not contain the name of the whistle-blower

Information contained in reports and provided by whistle-blowers in the course of an investigation will be kept confidential, except as required by law or where disclosure is necessary to regulatory authorities, law enforcement agencies or professional advisors to the Group.

Title: Whistle-blower Procedure	Status	Review Date	Document Owner	Version Number	Version Date	Page
Document No: DTM-ADM-PRO-002 220304	Approved	04/03/2023	General Manager	1	04/03/2022	2 of 8

6. INVESTIGATION OF REPORTABLE CONDUCT

The Company will investigate all matters reported under this Procedure as soon as practicable after the matter has been reported. The Company Secretary or designated Company site contact may, with consent of the reporting party (if the report is not anonymous) appoint a person to assist in the investigation of a report.

Where appropriate, the Company will provide feedback to the reporting party regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations may have been made).

The investigation will be conducted in an objective and fair manner, and as is reasonable and appropriate having regard to the nature of the Reportable Conduct and the surrounding circumstances.

While the investigation process and enquiries adopted will be determined by the nature and substance of the report, in general, as soon as practicable upon receipt of the report, if the report is not anonymous, the Company Secretary or investigator will contact you to discuss the investigation process. This will include the process of how-to follow-up on the investigation, and other matters as relevant to the investigation.

Where a report is submitted anonymously, the Company will conduct the investigation and its enquiries based on the information provided.

7. PROTECTION OF WHISTLEBLOWERS

The Company is committed to ensuring confidentiality in respect of all matters raised under this Procedure and will ensure that those who make a report are treated fairly and do not suffer detriment. A Stakeholder making a report in good faith in accordance with this Procedure (a "Whistle-blower") will not be discriminated against or disadvantaged in their employment or engagement with the Company, even if the report is subsequently determined to be incorrect or not substantiated.

All reasonable steps will be taken to ensure that a Whistle-blower is not subject to any form of victimisation, discrimination, harassment, demotion, dismissal, or prejudice, as a result of having lodged a report. However, depending on the nature of the incident, this Procedure may not protect the Whistle-blower if the Whistle-blower has been involved in or is connected to the misconduct or illegal activities that are being reported.

If the Whistle-blower wishes to benefit from statutory protections provided to whistle-blowers (see Annexures A and B) they may also have to disclose their name. In these instances, the Company will continue to ensure that the Whistle-blower is afforded statutory protections.

A report may have serious consequences, including potential damage to the career prospects and reputation of people who are the subject of allegations of misconduct. It is therefore very important that those who make a report under this Procedure do so in good faith, with reasonable grounds for believing that the information is correct or likely to be correct.

The Company takes very seriously all reports made under this Procedure and would look unfavourably on any report that is knowingly false or misleading. Appropriate action, including disciplinary action in the case of an employee, may be taken against any Stakeholder who knowingly makes a report that is not in good faith.

A report will be considered to not have been made in good faith if it is frivolous, raised for a malicious reason or ulterior motive, or if it is not based on facts and/or circumstances that provide a reasonable basis for the report. Repeated reports about trivial matters may also be considered not to be made in good faith.

Title: Whistle-blower Procedure	Status	Review Date	Document Owner	Version Number	Version Date	Page
Document No: DTM-ADM-PRO-002 220304	Approved	04/03/2023	General Manager	1	04/03/2022	3 of 8

8. AMENDMENT OF THIS PROCEDURE

This Procedure cannot be amended without approval of the Group 6 Metals Board of Directors. It will be reviewed from time to time to ensure that it remains effective and meets best practice standards and the needs of the Company

9. REFERENCES

Code of Conduct
Whistle Blower Policy

Title: Whistle-blower Procedure	Status	Review Date	Document Owner	Version Number	Version Date	Page
Document No: DTM-ADM-PRO-002 220304	Approved	04/03/2023	General Manager	1	04/03/2022	4 of 8

Appendix A – Special Protections under the Corporations Act

The Corporations Act (Part 9.4AAA) gives special protection to disclosures about any misconduct or improper state of affairs relating to the Company if the following conditions are satisfied:

1. The Whistle-blower is or has been:
 - an officer or employee of the company.
 - an individual who supplies goods or services to the Company or an employee of a person who supplies goods or services to the company.
 - an individual who is an associate of the company; or
 - a relative, dependent, or dependent of the spouse of any individual referred to above.

2. The report is made to:
 - the Company Secretary.
 - an officer or senior manager of the company concerned.
 - The Company’s external auditor (or a member of that audit team).
 - ASIC.
 - APRA; or
 - a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistle-blower provisions in the Corporations Act.

3. The Whistle-blower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to the Company.

The protections given by the Corporations Act when these conditions are met are:

- the whistle-blower is immune from any civil, criminal, or administrative legal action (including disciplinary action) for making the disclosure.
- no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistle-blower for making the report.
- in some circumstances, the reported information is not admissible against the whistle-blower in criminal proceedings or in proceedings for the imposition of a penalty.
- anyone who causes or threatens to cause detriment to a Whistle-blower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to, or could be made, may be guilty of an offence and may be liable for damages.
- a Whistle-blowers identity cannot be disclosed to a Court or tribunal except where considered necessary; and
- the person receiving the report commits an offence if they disclose the substance of the report or the Whistle-blowers identity, without the whistle-blowers consent, to anyone except Australian Securities and Investments Commission (ASIC), Australian Prudential Regulatory Authority (APRA), the

Title: Whistle-blower Procedure	Status	Review Date	Document Owner	Version Number	Version Date	Page
Document No: DTM-ADM-PRO-002 220304	Approved	04/03/2023	General Manager	1	04/03/2022	5 of 8

Australian Federal Police (AFP) or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentially

If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:

- the discloser consents to the disclosure of their identity.
- disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter.
- the concern is reported to ASIC, APRA, or the AFP; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

Title: Whistle-blower Procedure	Status	Review Date	Document Owner	Version Number	Version Date	Page
Document No: DTM-ADM-PRO-002 220304	Approved	04/03/2023	General Manager	1	04/03/2022	6 of 8

Annex B – Special Protections under the Taxation Administration Act

The Taxation Administration Act (Part IVD Section 14ZZT) gives special protection to disclosures about a breach of any Australian Tax Law by the Company or misconduct in relation to the Company's Group's tax affairs if the following conditions are satisfied:

1. The Whistle-blower is or has been:
 - an officer or employee of the Company.
 - an individual who supplies goods or services to the Company or an employee of a person who supplies goods or services to the Company.
 - an individual who is an associate of the company.
 - a spouse, child, dependent or dependent of the spouse of any individual referred to above.

2. The report is made to:
 - the Company Secretary.
 - a director, or senior manager of the Company concerned.
 - a Company external auditor (or a member of that audit team).
 - a registered tax agent or BAS agent who provides tax or BAS services to the Company.
 - any other employee or officer of the Company who has functions or duties relating to tax affairs of the company (e.g., an internal accountant) ("Company recipients").
 - the Commissioner of Taxation; or
 - a lawyer for the purpose of obtaining legal advice or representation in relation to a report; and

3. If the report is made to a Company recipient, the Whistle-blower:
 - has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of the Company or an associate of that company; and
 - considers that the information may assist the Company recipient to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company; and

4. If the report is made to the Commissioner of Taxation, the Whistle-blower considers that the information may assist the Company recipient to perform functions or duties in relation to the tax affairs of the Company or an associate of the Company.

The protections given by the Taxation Administration Act when these conditions are met are:

- the Whistle-blower is immune from any civil, criminal, or administrative legal action (including disciplinary action) for making the disclosure.
- no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistle-blower for making the report.

Title: Whistle-blower Procedure	Status	Review Date	Document Owner	Version Number	Version Date	Page
Document No: DTM-ADM-PRO-002 220304	Approved	04/03/2023	General Manager	1	04/03/2022	7 of 8

- where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the Whistle-blower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false.
- unless the Whistle-blower has acted unreasonably, a Whistle-blower cannot be ordered to pay costs in any legal proceedings in relation to a report.
- anyone who causes or threatens to cause detriment to a Whistle-blower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to, or could be made, may be guilty of an offence and liable to pay damages.
- a Whistle-blowers identity cannot be disclosed to a Court or tribunal except where considered necessary.
- the person receiving the report commits an offence if they disclose the substance of the report or the Whistle-blowers identity, without the Whistle-blowers consent, to anyone except the Commissioner of Taxation, the AFP, or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

Confidentially

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- the discloser consents to the disclosure of their identity.
- disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegations.
- the concern is reported to the Commissioner of Taxation or the AFP; or
- the concern is raised with a lawyer for the purpose obtaining legal advice or representation.

Title: Whistle-blower Procedure	Status	Review Date	Document Owner	Version Number	Version Date	Page
Document No: DTM-ADM-PRO-002 220304	Approved	04/03/2023	General Manager	1	04/03/2022	8 of 8