



This Whistleblower Policy is an element of Port Waratah's corporate governance system designed to maintain integrity and accountability within Port Waratah and provide a framework to promote and fairly accommodate Whistleblowers. This policy outlines the principles of the whistleblower processes and is compliant with the Corporations Act 2001 and the ASIC Regulatory Guide 270 (RG 270).

Complaints or disclosure regarding any reasonable suspicions of misconduct or an impropriety can be directed to the Manager Human Resources, a member of the Senior Leadership Team, CEO, Chairperson, Company Secretary or to an external independent Whistleblower hotline service provided. All disclosures should be based on reasonable grounds and not motivated by personal gain. Whistleblowing does not absolve any individual involved in wrongdoing from liability, though it may be considered during investigations.

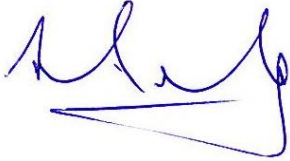
The Port Waratah Corporate Fraud and Improper Conduct (Whistleblower) Procedure provides detailed guidance on making disclosures, handling and investigating them, and ensuring protections and fair treatment for Whistleblowers.

Port Waratah is committed to:

- Providing safe and confidential mechanisms for Whistleblowers to report any reasonable suspicions of misconduct or improper situations.
- Ensuring that all current and former employees, contractors, and stakeholders (and relatives, dependents, and spouses of the individuals mentioned) have access to an effective Whistleblower process.
- Maintaining best practice Whistleblowing procedures to ensure confidentiality, protect the identity of the Whistleblower, and offer protections against retaliation.
- Taking disciplinary action, including potential dismissal, against those who retaliate against Whistleblowers. Similarly, Whistleblowers who make false or malicious claims may also face disciplinary action.
- Arranging for independent investigations of reported matters.
- Acknowledging all complaints or disclosures in writing to the Whistleblower within a reasonable timeframe, outlining the investigation process and undertaking to keep the Whistleblower informed of the progress and outcomes, subject to legal constraints.
- Implementing appropriate follow-up actions.
- Reporting on all complaints or disclosures to the Audit and Risk Committee.
- Providing the leadership, training and coaching required to ensure an understanding of the Whistleblower process, expectations and accountabilities.

Port Waratah has a zero tolerance for breaches of Whistleblower confidentiality, retaliation against Whistleblowers, or non-compliance with Whistleblower protection laws and regulations.

Port Waratah encourages all employees, contractors, and stakeholders to remain vigilant in fulfilling their responsibilities under this Whistleblower Policy, hold each other to account, and report any areas of concern in accordance with this Policy.



HENNIE DU PLOOY
CHIEF EXECUTIVE OFFICER

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Whistleblower Policy Statement

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