

Title:	Whistleblower Policy		
Approved by:	Board of Directors	Date approved:	November 8, 2023

## 1. PURPOSE

Karora Resources Inc. and its subsidiary companies (collectively, "**Karora Resources**") are committed to conducting their business with integrity and in accordance with Karora Resources' corporate values and Code of Business Conduct and Ethics.

Karora Resources also requires its directors, officers, employees, consultants, contractors and suppliers ("**Karora Individuals**") to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Karora Resources, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws. In this context, Karora Resources wishes to promote a workplace environment in which everyone feels safe, supported and encouraged to speak up about any concerns.

This Whistleblower Policy ("**Policy**") is in place to ensure that Karora Individuals (as well as their relatives, dependants or spouse, where applicable) (each, a "**Discloser**") feel safe to speak up when there are reasonable grounds to suspect that Karora Resources or any Karora Individuals are acting unlawfully, unethically or in violation of Karora Resources' policies.

The purpose of this Policy is to:

- (a) encourage and enable Disclosers to raise concerns regarding actual or suspected misconduct or an improper state of affairs or circumstances in connection with Karora Resources on a confidential and, if desired, anonymous basis;
- (b) outline how Karora Resources will protect Disclosers for raising such concerns; and
- (c) document and provide transparency regarding how reported concerns are received and, where appropriate, investigated by Karora Resources.

Australia's Corporations Act 2001 (Cth) provides certain people legal rights and protections as whistleblowers and requires Karora Resources to have a whistleblowing policy that addresses the protections under that Act. Further information regarding these protections is set out in Annexure A to this Policy.

However, it is important to remember that Karora Resources operates in multiple countries; your legal rights and obligations as a Discloser will depend on the laws applicable to your particular situation and Karora Resources must comply with all local laws. If compliance with this Policy would breach any local laws, or if those local laws impose a higher standard of protection, the applicable laws will take precedence to the extent of the inconsistency.

In addition, audit committees of public companies in Canada are required to develop complaint procedures for employees who have concerns about questionable accounting, internal control

or auditing matters. To meet this requirement, the Audit Committee of the Board of Directors of Karora Resources (the "**Board**") has developed, and the Board has approved, this Policy.

## **2. WHO IS PROTECTED UNDER THIS POLICY?**

You will be protected under this Policy if:

- (a) you are a person who can raise a concern under this Policy as a whistleblower as set out in the 'Who can make a report?' section below;
- (b) you raise a concern about a matter covered by the 'What can be reported?' section below; and
- (c) you raise a concern in accordance with the 'How to make a report' section below.

## **3. WHO CAN MAKE A REPORT?**

You can raise a concern regarding a reportable matter in accordance with this Policy as a Discloser, and the terms of this Policy will apply to you, if you are a current or former:

- (a) Karora Resources employee (including a full time, part time, casual or fixed term employee);
- (b) Karora Resources director or officer (including a corporate secretary);
- (c) person who supplies services or goods to Karora Resources, whether paid or unpaid (for example, a contractor, consultant, service provider, supplier or business partner), or an employee of such a supplier;
- (d) associate of Karora Resources as defined under the Corporations Act 2001 (Cth) (including a director or secretary of Karora Resources, a person with whom Karora Resources acts in concert, or a person with whom Karora Resources is or proposes to become formally or informally associated); or
- (e) relative (including a parent, child or sibling), spouse (including a de facto partner) or dependant (or a dependant of the spouse) of any of the people listed above.

Even if you do not fall into one of the above categories, you are still encouraged to raise any concern you have through the channels outlined in this Policy. Karora Resources will still assess the concern raised and take appropriate steps. While Karora Resources may not be able to apply all of the protections set out in this Policy to you in this circumstance, it will look for ways to support all people who raise a concern.

#### **4. WHAT CAN BE REPORTED?**

All Karora Individuals and their relatives, dependants or spouses, are encouraged to report any matters that they have reasonable grounds to believe or suspect amounts to misconduct or an improper state of affairs or circumstances in connection with Karora Resources.

This may include (but is not limited to) the following behaviour or conduct:

- (a) breach of laws or regulations;
- (b) serious breach of Karora Resources policies, including the Code of Business Conduct and Ethics;
- (c) criminal activity;
- (d) bribery or corruption;
- (e) conduct endangering health and safety or causing damage to the environment;
- (f) conduct that presents a danger to the public;
- (g) dishonest, unethical or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation payment or other payments or benefits of a similar nature;
- (h) undisclosed conflicts of interest;
- (i) anti-competitive behaviour;
- (j) financial fraud or mismanagement, or misuse of Karora Resources' resources;
- (k) detrimental conduct against a person because they have made a report under this Policy;
- (l) conduct likely to damage the financial position or reputation of Karora Resources or that is otherwise detrimental to Karora Resources' interests;
- (m) questionable accounting practices, inadequate internal accounting controls or coercion relating to auditing matters;
- (n) deliberate concealment of any of the above.

You do not have to be sure that any of the above behaviour or conduct has occurred in order to raise a concern (for example, if you only have some information leading to a suspicion, but not all the details) and you will be protected under this Policy even if your concern turns out to be incorrect. However, you must not make a report that you know, or ought to know, is false or has no substance. Where it is found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action, including termination of employment or engagement.

## 5. WHAT SHOULD NOT BE REPORTED?

A concern that relates to a 'personal work-related grievance' does not constitute a whistleblower disclosure. Personal work-related grievances are generally grievances relating to a person's current or former employment or engagement that only have implications for them personally and do not have any other significant implications for Karora Resources or relate to any conduct about a matter that is reportable under this Policy (as set out in the section above).

For example, a personal work-related grievance would include:

- (a) interpersonal conflicts with another employee;
- (b) challenges to a decision relating to the person's employment or engagement, such as a transfer or promotion;
- (c) challenges to decisions about the person's terms and conditions of employment, such as a pay review; or
- (d) challenges to a decision to suspend or terminate the person's employment, or otherwise discipline them where appropriate.

Personal work-related grievances should instead be raised via the usual channels, including raising issues with your Manager or Human Resources.

However, if a personal work-related grievance concerns a matter that is reportable under this Policy (as set out in the section above), would have significant implications for Karora Resources, or relates to a person suffering from, or being threatened with detriment for making a report under this Policy, it should still be reported under this Policy.

## 6. HOW TO MAKE A REPORT

Where you have concerns about behaviour or conduct that is reportable under this Policy and you would like to make a report under this Policy in relation to your concerns, you are encouraged to report it under this Policy through the following channels:

- (a) the Karora Resources external hotline provided by Lighthouse Services via the email, phone or fax numbers listed below.

email: reports@lighthouse-services.com (must include 'Karora Resources' with the report)

phone: USA and Canada: 833-961-3671  
All other countries: 800-603-2869

fax: (215) 689-3885 (must include 'Karora Resources' with the report)

Lighthouse Services is external to Karora Resources and made available by a third party service provider; or

- (b) the following internal roles within Karora Resources:

Location	Name	Role	Email	Phone
Toronto, Ontario, Canada	Meri Verli	Audit Committee Chair	[ ]	[ ]
Toronto, Ontario, Canada	John Leddy	Chief Legal Officer	[ ]	[ ]
Western Australia, Australia	Laura Noonan-Crowe	General Counsel	[ ]	[ ]

(each, a "**Recipient**").

The role of Lighthouse Services and the Recipient in this capacity is to receive reports that qualify for protection under this Policy. If a Recipient is involved in the concern, the concern should be reported via Lighthouse Services and, in that case, the report may be directed to another Recipient.

You are encouraged to make a report through one of the above channels, so that it can be promptly and effectively addressed by Karora Resources. Some additional reporting options are also set out in Annexure A to this Policy.

Reports can be made anonymously and you can remain anonymous while interacting with Karora Resources or Lighthouse Services in relation to your report, including during any investigation of your report, as well as after your report is closed. At any given time, you can identify yourself, but this is your choice and at no point do you need to do this or will you be forced to provide your identity. If you decide to disclose your identity, Karora Resources will take steps to protect your identity and to protect you from detriment.

If you would like to make an anonymous disclosure, it is recommended that you do so through Lighthouse Services, which allows for anonymous reports to be made. We also suggest you maintain ongoing two-way communication with us, so we may ask follow-up questions or provide feedback. You may refuse to answer questions that you feel may reveal your identity at any time.

Karora Resources will make every endeavour to investigate your report where possible and appropriate, but in some cases, there are limitations on what can be achieved if you decide to remain anonymous (for example, if Karora Resources is not able to contact you to obtain sufficient information).

Further persons who are eligible to receive disclosures are described in the Appendix to this Policy.

If you would like some further information before making a report, please contact Lighthouse Services or an internal Karora Resource Recipient using the contact details under the heading 'How to make a report' above.

## **7. CONFIDENTIALITY OF A REPORTER'S IDENTITY**

Karora Resources' priority is to support and protect Disclosers who raise concerns that are reportable under this Policy. As part of this, a person who raises a report under this Policy will be afforded the confidentiality protections set out in this Policy.

In particular, if you are a Discloser (or one of their relatives, dependants or spouse) and you raise a concern that is reportable under this Policy, your identity (and any information that Karora Resources has because of your report that someone could likely use to identify you) will only be disclosed if:

- (a) you give your consent;
- (b) the disclosure is required or allowed by law (for example, disclosure by Karora Resources to a lawyer to obtain legal advice about whistleblower protections under law); or
- (c) in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but your identity is not disclosed and all reasonable steps are taken by Karora Resources to prevent someone from identifying you.

Reports received will be treated sensitively and seriously. To maintain confidentiality of a report, Karora Resources:

- (a) limits access to information relating to your report;
- (b) carefully reviews and potentially de-identifies certain aspects of your report as appropriate; and
- (c) uses tools and platforms that allow reports to be made anonymously (such as the hotline provided by Lighthouse Services).

Consent to the limited sharing within Karora Resources of your identity will assist Karora Resources to protect and support you in relation to your disclosure and facilitate Karora Resources in investigating, reporting and taking action arising as a result of your disclosure. Please be aware that if you do not consent to the limited sharing within Karora Resources of your identity and the information provided by you as needed, this may limit Karora Resources' ability to progress your report and to take any action in relation to it.

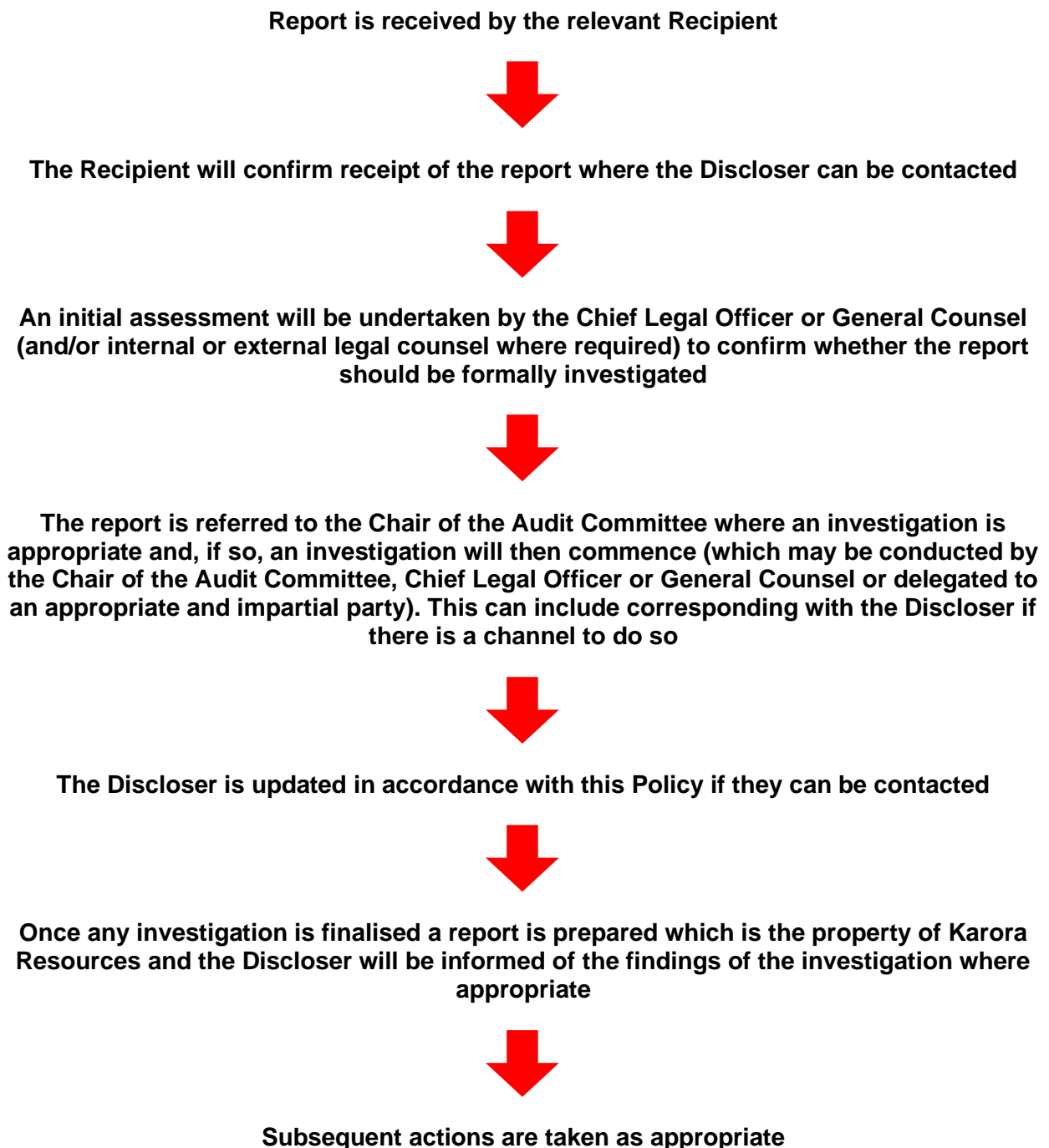
You have a right to raise with Karora Resources any issue you experience as a result of making a report (including if you believe or suspect that there has been a breach of your confidentiality) directly with the Lighthouse Services hotline or an internal Karora Resource Recipient using the contact details provided under the heading 'How to make a report' above.

## **8. INVESTIGATION**

While making a report under this Policy does not guarantee that it will be formally investigated, all reports made under this Policy will be initially assessed and considered by Karora Resources and a decision made by Karora Resources as to whether it should (and can) be investigated

further. Karora Resources' response will vary depending on the nature of the report (including the amount of information provided). It may not be possible to investigate a disclosure if Karora Resources is not able to contact you to obtain sufficient information (for example, if you have made the report anonymously and have not provided contact details).

The diagram below outlines the high level steps Karora Resources will generally take once a report has been received.



Where an investigation is undertaken, the objective will be to determine whether there is enough evidence to substantiate the matters reported. Investigations will be impartial of both the person who made the report and the person(s) or business unit(s) reported.

The timeframe for an investigation will vary depending on the nature of the allegations, the number of individuals to be interviewed (including any witnesses), and any other relevant matters. Karora Resources endeavours to complete investigations within 90 days of receipt of a report, however this time period may be exceeded depending on the circumstances of the matter.

Unless there are confidentiality or other reasons not to do so, employees to whom a report relates will be informed of the allegation at the appropriate time, and given an opportunity to respond to the allegation(s) made against them, as and when required by principles of procedural fairness.

Findings will be made on the balance of probabilities and it will be either that the allegation(s) are:

- (a) fully substantiated;
- (b) partially substantiated (for example, if one but not all allegations are substantiated);
- (c) not able to be substantiated;
- (d) unsubstantiated; or
- (e) disproven.

The method for documenting and reporting the findings of an investigation will depend on the nature of the report. Any report prepared in relation to an investigation may be provided to a decision-maker in relation to the matter and remains the property of Karora Resources. It will not be provided to a person who makes a report or any other person to whom a report relates.

If the report warrants Karora Resources taking any actions to address an issue (such as a work-related grievance or unsatisfactory performance issue), provided such actions are not because of the whistleblower disclosure (either wholly or in part), that process may be undertaken at the same time as the investigation, but will be handled by different Karora Resources personnel and separately documented.

## **9. USING THIRD PARTIES**

A Recipient may undertake an investigation themselves or delegate the investigation to another appropriate Karora Individual, or to external legal counsel, accountants, or other experts. This is subject to compliance with the confidentiality protections set out in this Policy and the delegate not being a subject of the reported concern. In addition, in conducting an investigation, the applicable Recipient or other Karora Individual may enlist internal or external legal, accounting, human resources or other advisors as such person considers appropriate. The individual conducting the investigation shall have access to such books and records of Karora Resources as may be necessary to properly investigate the report. The directors, officers, other employees and agents of Karora Resources are expected to fully co-operate in the investigation.



## **10. UPDATING THE DISCLOSER**

Karora Resources will provide periodic updates to a Discloser on the progress and outcomes of the investigation of their report subject to the privacy and confidentiality considerations of the person(s) against whom the allegations or complaint is made. The frequency and timeframe of any updates may vary depending on the nature of the disclosure. These updates may include the following:

- (a) confirming receipt of a report;
- (b) advising that an investigative process has begun (where an investigation is appropriate);
- (c) providing updates on the investigation status (even if there has been no progress);
- (d) advising when an investigation has been closed.

While Karora Resources may communicate the findings of any investigation to a Discloser who has made a report in its absolute discretion, it may not always be appropriate to provide details of the outcome having regard to confidentiality and privacy considerations. If appropriate, the persons to whom the report relates will also be informed of the findings of any investigation.

## **11. FURTHER ACTION FOLLOWING INVESTIGATION**

Where an investigation identifies misconduct or other inappropriate conduct, Karora Resources may take appropriate disciplinary action in its discretion. This may include, but is not limited to, verbal or written warnings, suspension of employment or termination of employment or engagement of any person involved in any such conduct. If an investigation finds that criminal activity is likely to have occurred, the matter may also be reported to the police and other regulatory authorities by Karora Resources.

## **12. ESCALATION**

If you are not satisfied with a decision not to conduct an investigation into your concerns or the findings of any investigation, you can escalate this to the Chair of the Audit Committee, if the investigation was undertaken by or under the instruction of the Chair of the Audit Committee, the Chair of the Board. You should provide this escalation in writing so that a formal review can take place.

While such a request will be reviewed, Karora Resources is under no obligation to commence or reopen any investigation. If the Chair of the Audit Committee or Chair of the Board (as relevant) concludes that further investigation is not appropriate, or that the findings of any investigation were appropriate, the matter will be concluded.

## **13. PROTECTION**

Karora Resources is committed to protecting Disclosers from any detriment or threats of detriment against any person because of a report raised under this Policy, or because of a belief or suspicion that such a report is proposed to be made. These protections are an essential element of creating an environment in which Disclosers feel safe to raise concerns about reportable conduct.

Prohibited reprisal action of this nature can take the form of:

- (a) dismissal of an employee;
- (b) injury of an employee in their employment or alteration of their duties to their disadvantage;
- (c) discrimination between an employee and other employees of the same employer;
- (d) harassment or intimidation of a person;
- (e) harm or injury to a person, including psychological harm;
- (f) damage to a person's property, reputation, business, financial position, or any other damage; and/or
- (g) threats to carry out any of the above.

Any actual or threatened reprisal action will be treated as serious misconduct and may result in disciplinary action, which may include termination of employment or engagement. In some circumstances, this conduct can also attract civil or criminal penalties.

If you believe you or someone else has suffered reprisal action as a result of a concern being reported or being proposed to be reported, please immediately report this to the Lighthouse Services hotline or an internal Karora Resource Recipient, using the contact details provided under the heading 'How to make a report' above.

Karora Resources can take a number of steps to protect a person from detriment and otherwise support them. The protections offered will be determined by Karora Resources and will depend on things such as the nature of the reportable conduct and the people involved. For example, this may include any of the following:

- (a) monitoring and managing the behaviour of other employees;
- (b) implementing investigation processes where appropriate;
- (c) taking disciplinary action where appropriate for conduct that amounts to detrimental conduct or breaches the confidentiality requirements under this Policy;
- (d) putting in place temporary work arrangements, such as allowing a person to perform their duties from a different location; and
- (e) providing support services.

Karora Resources will at all times be able to raise and address with an individual matters that arise in the ordinary course of their employment or contractual relationship with Karora Resources (for example, any separate performance or misconduct concerns), or take appropriate action to protect a person from detriment, and this will not amount to reprisal action.

Karora Resources' Employee Assistance Program is also available to a Discloser who is an employee or contractor of Karora Resources or a family member of a Karora Resources employee.

Karora Resources will look for ways to support all people who raise a concern, but it will not be able to provide non-employees with the same type and level of support that it provides to its employees. Where this Policy cannot be applied to non-employees, Karora Resources will still seek to offer as much support as reasonably practicable.

#### **14. REPORTING TO THE BOARD**

The Board is regularly updated on Karora Resources' whistleblowing program. The Board will be provided with a summary information relating to reports, investigations, and findings, which are de-identified as required. Reports or investigations concerning material incidents may be reported to the Board outside of the usual updates. The Board at any time can ask about the state of Karora Resources' whistleblowing program.

#### **15. REVIEW**

This Policy will be periodically reviewed at least every two years to ensure that it is operating effectively and appropriately reflects how whistleblowing matters are managed by Karora Resources. The review will also ensure that the Policy evolves in line with changes in the nature, scale and complexity of Karora Resources' business, its operating and regulatory environments.

#### **16. BREACH OF THIS POLICY**

Where you are concerned that a breach of this Policy has occurred or will occur, you should report your concern to the Lighthouse Services hotline or internal Karora Resource Recipient, using the contact details provided under the heading 'How to make a report' above. A breach of this Policy may be regarded as misconduct, which may lead to disciplinary action (including termination of employment or engagement). An individual may also be exposed to criminal and civil liability for a breach of legislation.

#### **17. MISCELLANEOUS**

##### **(a) Local Variations**

Certain jurisdictions where Karora Resources operates, or specific regulations that Karora Resources is required to follow, may impose additional or different legal requirements to those set out in this Policy. Where this occurs, such local laws supersede this Policy to the extent that they expressly conflict.

Karora Resources may also depart from the processes set out in this Policy in its absolute discretion where it is not required to comply with those processes as a matter of law.

(b) **Effect of policy**

This Policy is non-contractual and does not form part of any employment agreements with employees or contracts of engagement. This Policy does not bind Karora Resources and does not create any obligation on the part of Karora Resources toward an employee.

(c) **Policy Administration and Amendments**

This Policy is subject to ongoing review and may be amended, replaced or revoked at any time by Karora Resources in its absolute discretion. Any questions relating to the scope, interpretation, or operation of this Policy should be directed to the Chief Legal Officer or General Counsel, using the contact details provided under the heading 'How to make a report' above.

(d) **Availability of this Policy**

Karora Resources will seek to ensure that all personnel (including new employees) are informed about and understand this Policy. A copy of this Policy will be made available on Karora Resources' intranet.

## **ANNEXURE A : PROTECTIONS FOR WHISTLEBLOWERS PROVIDED BY AUSTRALIAN LAW**

### **Overview**

As set out in this Policy, Karora Resources is committed to protecting whistleblowers who make a report in accordance with this Policy. Protections can also arise under the Corporations Act 2001 (Cth) ("Corporations Act") in relation to Karora Resources' Australian operations or the operations of its Australian incorporated entities, which protects whistleblowers where they make a disclosure about a "disclosable matter" to a person specified under the Corporations Act as set out below. Protections can also arise under the Taxation Administration Act 1953 (Cth) ("Taxation Administration Act"). This Appendix sets out more information regarding these protections.

### **What types of matters are protected under Australian law?**

A "disclosable matter" under the Corporations Act will arise where a whistleblower makes a report in circumstances where they have reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs or circumstances in relation to Karora Resources, including, but not limited to, conduct that:

- constitutes an offence against a range of corporate and financial sector legislation specified under the Corporations Act;
- constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- represents a danger to the public or the financial system; or
- is otherwise prescribed by regulation.

In addition, a disclosure may be protected as a "qualifying disclosure" under the Taxation Administration Act where a report relates to a breach of Australian tax law or tax-related misconduct.

If a whistleblower makes a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation, their disclosure will also be protected even if it does not relate to a "disclosable matter".

Disclosable matters specified in this Policy which do not amount to a "disclosable matter" under the Corporations Act (or a "qualifying disclosure" under the Taxation Administration Act) will not be protected under those Acts, but will be protected in accordance with this Policy.

### **How will I be protected if I raise a concern?**

Two key protections inform all aspects of Karora Resources' whistleblower program and are available under Australian law.

**Confidentiality:** We protect the confidentiality of whistleblowers who raise concerns. We do this by limiting how both your identity and information that is likely to lead to your identification is shared. Your identity will be kept confidential to the fullest extent possible and only shared as permitted by you or by law.

Under the Corporations Act, where a report is made about a "disclosable matter" by a whistleblower to the persons specified in this Policy and under the Corporations Act (as set out below), that whistleblower's identity (and information which is likely to identify them) can only be disclosed without their consent, if the disclosure is to:

- the Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA);
- the Australian Federal Police (AFP);
- the Australian Taxation Commissioner in respect of tax-related misconduct; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation,

or if it is reasonably necessary to disclose information for the purposes of an investigation, provided their identity is not disclosed and all reasonable steps are taken by Karora Resources to reduce the risk that they will be identified.

It is an offence for a person to identify a whistleblower or disclose information in a report about a "disclosable matter" made by them that is likely to lead to their identification, other than as set out above. Reports can also be made anonymously and still be protected under the Corporations Act.

**Non-victimisation:** We protect whistleblowers from detriment caused because they raised a concern or plan to raise a concern. We do not tolerate anyone threatening to cause or causing detriment to you because of your desire or decision to raise a concern. Doing so is taken seriously by Karora Resources and may lead to disciplinary action.

In certain circumstances, these protections will also be enforceable under the Corporations Act or the Taxation Administration Act (where a report relates to a breach of Australian tax law or tax-related misconduct). Under this legislation, it is an offence for a person to engage in conduct (or threaten to engage in conduct) that causes detriment to you (or another person) if:

- that person believes or suspects that you (or another person) made, may have made, propose to make, or could make a disclosure that qualifies for protection; and

- the belief or suspicion is the reason (or part of the reason) for the conduct.

Where those provisions apply, you are also protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against you). Information you disclose cannot be used in legal proceedings against you (except for proceedings in relation to giving false information). However, you will not be granted immunity from the consequences of any misconduct you have engaged in that is revealed by your report (including, but not limited to, any disciplinary action).

**When will I be protected?**

Karora Resources provides protections to whistleblowers who raise concerns pursuant to this Policy. Karora Resources also provides these protections to any whistleblower who makes a disclosure regarding a disclosable matter that is protected under law to:

- a director, officer or senior manager of Karora Resources;
- an auditor, or a member of the audit team conducting an audit of Karora Resources;
- an actuary of Karora Resources;
- an employee or officer of Karora Resources with functions or duties that relate to the tax affairs of Karora Resources, or a registered tax agent or BAS agent who provides tax agent or BAS services to Karora Resources, in relation to tax-related disclosable matters;
- ASIC, APRA, or, in the case of tax-related misconduct, the Australian Taxation Commissioner where it may assist the Commissioner to perform their statutory functions and duties; or
- a legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to your concern.

A disclosure must be made directly to one of the above people in order to be able to qualify for protection as a whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

In limited circumstances, certain "public interest" or "emergency" disclosures made to parliamentarians or journalists are also protected by law. It is important that you understand the criteria for making a "public interest" or "emergency disclosure" before doing so. For example, you must have previously made a disclosure to ASIC, APRA or another prescribed body before you can make a "public interest" or "emergency" disclosure and, in the case of a "public interest" disclosure, at least 90 days must have passed since the previous disclosure. Please contact the General Counsel if you would like more information about emergency and public interest disclosures.

**What should I do if a protection is breached?**

Karora Resources takes any breach of these protections seriously. Where you believe a breach has occurred, you should raise a concern with the General Counsel or Managing Director.

If you suffer detriment because a person believes or suspects that you or another person has, proposes to make, could make or may make a report that qualifies for protection under the Corporations Act, you can also seek compensation and other remedies through the courts if you suffer loss, damage or injury because of the disclosure, including if Karora Resources fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You should seek legal advice if you are considering seeking such remedies.

**Is anything not covered by Karora Resources' whistleblower program?**

Karora Resources' whistleblowing program and the protections under the Corporations Act or Taxation Administration Act generally do not apply to personal work-related grievances. These are usually reports which relate to your employment or engagement and should be raised with your Manager or Human Resources.

However, this Policy will still apply in some circumstances, such as where your concern:

- relates to any detriment caused or threatened to you for raising a concern regarding a disclosable matter;
- relates to a "disclosable matter" (see above), including a breach of employment or other laws punishable by 12 months imprisonment or more;
- has significant implications for Karora Resources; or
- relates to misconduct beyond your personal circumstances.

Where in doubt, you should make your report to an eligible recipient under this Policy. They will make sure your report is dealt with under the right policy.