

WHISTLEBLOWER POLICY

PDI Gold Ltd (ACN 127 171 877)

1. INTRODUCTION

PDI Gold Limited (“**PDI Gold**” or the “**Company**”), together with its subsidiaries (the “**Group**”) is committed to fostering a culture of integrity, transparency, and ethical conduct. The Company recognises the importance of encouraging employees and stakeholders to report any instances of suspected unethical, illegal, fraudulent or improper conduct involving the Company.

This whistleblower policy (the “**Policy**”) ensures any concerns raised in relation to the Company’s business are dealt with appropriately. The Company provides protection and measures so that those persons who make a report may do so confidentially and without fear of intimidation or reprisal.

This Policy should be read in conjunction with other Company policies, including the Code of Conduct.

2. PURPOSE AND APPLICATION

The purpose of this Policy is to:

- help detect and address improper conducts;
- maintain a working environment in which employees are able to raise concerns regarding instances of improper conduct (where there are reasonable grounds to suspect such conduct) without fear of intimidation, disadvantage or reprisal;
- outline the procedures for reporting and investigating reported matters;
- outline the measures in place to protect people who report Improper Conduct; and
- comply with the Corporations Act 2001 (Cth) requirement.

Any breach of this Policy will be taken seriously and may result in disciplinary action, up to and including termination of employment or legal actions as the case may be. In so far as this Policy imposes any obligations on the Company, those obligations are not contractual and do not give rise to any contractual rights.

Nothing in this Policy limits or restricts any rights or protections a Whistleblower may have under applicable law.

3. SCOPE

This Policy applies to any person who is, or has been, any of the following relationships with the Company or the Group:

- an employee, officer, or director of the Company or Group;
- a contractor, subcontractor, supplier, consultant, or auditor (including their employees);
- an associate of the Company; or
- a relative, dependent, spouse, or dependent of a spouse of any of the above.

This Policy applies to the Group and is implemented across all jurisdictions in which the Group operates, subject at all times to applicable local laws and regulations.

Any person reporting a concern or makes a disclosure under this Policy is a Whistleblower.

Any person appointed by the Company to receive, assess and handle whistleblower disclosures under this Policy is Whistleblower Officer.

4. REPORTABLE CONDUCT

You may report or disclose under this Policy if you have reasonable grounds to believe that a Group or Company director, officer, employee, contractor, supplier, consultant or other person who has business dealings with the Company has engaged improper conduct which is:

- Dishonest, fraudulent or corrupt;
- Illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property);
- Unethical including any breach of the Company's policies such as the Code of Conduct;
- Oppressive or grossly negligent;
- Potentially damaging to the Company, its employees or a third party; •
- Misconduct or an improper state of affairs;
- A danger, or represents a danger to the public or financial system;
- Harassment, discrimination, victimisation or bullying.
- Any disclosures that do not fall within the definition of Reportable Conduct, will not qualify for protection under the Act. It will be at the Company's discretion whether it considers there is a reasonable suspicion that the Reportable Conduct is occurring and/or whether the conduct constitutes "misconduct or improper state of affairs" under the Act; together (a "**Reportable Conduct**").

For the avoidance of doubt, Reportable Conduct does not include personal work-related grievances.

A personal work-related grievance is a grievance about any matter in relation to a staff member's current or former employment, having implications (or tending to have implications) for that person personally and that do not have broader implications for the Company.

Examples of personal work-related grievances include, without limitation:

- An interpersonal conflict between the staff member and another employee;
- A decision relating to the engagement, transfer or promotion of the staff member;
- A decision relating to the terms and conditions of engagement of the staff member;
- A decision to suspend or terminate the engagement of the staff member, or otherwise to discipline the staff member.

Personal work-related grievances should be reported to your manager or in accordance with the Company's Human Resources Policy.

5. REPORTING PROCEDURE

The Company relies on its employees maintaining a culture of honest and ethical behaviour. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will make a disclosure under this Policy.

- ***To whom can a report of Reportable Conduct can be made?***

The law gives certain protections to a Whistleblower who reports Reportable Conduct on reasonable grounds to:

- ASIC;
 - APRA (although that is unlikely to be relevant given the nature of the Company's business);
 - the ATO (relating to tax matters);
 - a Commonwealth authority specified in regulations (at present no authority has been specified);
- or

- an "eligible recipient" as listed below.

An eligible recipient is:

- any Whistleblower Officer;
- an external auditor or actuary of the Company; and
- a senior manager or officer of the Company. :

- **How to report a Reportable Conduct to the Company**

Employees may report Improper Conduct to an eligible recipient by:

- Post to PDI Gold Limited physical address (marked as private and confidential to the attention of the Whistleblower Protection Officer); or
- Whistleblowers email address: whistleblower@pdigold.com.au
- Telephone +1 (581) 741-7421

If a disclosure concerns a Whistleblower Officer, or a Whistleblower believes there is a conflict of interest, the disclosure may be made directly to the Board.

- **Anonymity**

When making a disclosure, you may do so anonymously or may place restrictions on who is informed of your identity. It may be difficult for the Company to properly investigate the matters disclosed if a report is submitted anonymously and therefore the Company encourages you to share your identity when making a disclosure, however you are not required to do so.

Reportable Conduct reports, whether made in the Whistleblower's name or anonymously, will be kept confidential and details of the report or the Whistleblower will only be released to those necessarily involved in the investigation, unless the Whistleblower consents or the Company is obliged or allowed by law to disclose, such disclosures to ASIC, the Australian Federal Police, or a legal practitioner for the purpose of obtaining advice about the application of the Disclosing Person's protections.

The Company will ensure that any records relating to a report of Reportable Conduct are stored securely and confidentially and are able to be accessed only by the Company employees who are authorised to access the information for the purposes of the investigation.

- **Legal advice**

You may choose to discuss your concerns with a legal practitioner for the purposes of obtaining legal advice or representation. Generally, the legal protections referred to below also apply to such communications between a Disclosing Person and their lawyer.

- **Public Interest and Emergency Disclosure**

In certain situations, the conduct or wrongdoing may be of such gravity and urgency that disclosure to the media or a parliamentarian is necessary.

A public interest and emergency disclosure can only be made to:

- A journalist, defined to mean a person who is working in a professional capacity as a journalist for a newspaper, magazine, or radio or television broadcasting service; or
- A Member of the Parliament.

You may only make a public interest and emergency disclosure if the following cumulative conditions are met:

- You have previously disclosed the information to [Insert relevant government body];
- At least 90 days has passed since the previous disclosure was made;
- You have reasonable grounds to believe that action is not being taken to address the matters which you have disclosed;
- You have reasonable grounds to believe that making a further disclosure to a journalist or member of parliament would be in the public interest;
- You have given written notification, including sufficient information to identify the previous disclosure to the authority to which the previous disclosure was made that you intend on making a public interest disclosure; and
- The extent of information disclosed is no greater than is necessary to inform the recipient of the misconduct or improper state of affairs.

You will be qualified for protection where you have made a public interest disclosure if the following cumulative conditions are met:

- You have previously disclosed the information to [Insert relevant government body];
- You have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons, or to the natural environment; and
- You have given written notification, including sufficient information to identify the previous disclosure to the authority to which the previous disclosure was made that you intend on making a public interest disclosure; and
- No more information is disclosed than is reasonably necessary to inform the recipient of the substantial and imminent danger.

6. INVESTIGATION

The Company may investigate any matter reported under this Policy as soon as practicable after the matter has been reported. The Whistleblower Officer may investigate the matter and where necessary, appoint an external investigator to assist in conducting the investigation. All investigations will be conducted in a fair, independent, and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation.

If the report is not anonymous, the Whistleblower Officer or external investigator will contact you, by your preferred method of communication to discuss the investigation process and any other matters that are relevant to the investigation.

Where you have chosen to remain anonymous, your identity will not be disclosed to the investigator or to any other person and the Company will conduct the investigation based on the information provided to it.

Where possible, the Whistleblower Officer may provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable bases for not doing so).

To the extent permitted by law, the Whistleblower Officer may inform you and/or a person against whom allegations have been made of the findings. The Company will document the findings in a report however any report will remain the property of the Company and will only be shared with you or any person against whom the allegations have been made if the Company deems it appropriate.

7. PROTECTION OF WHISTLEBLOWERS

The Company is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this Policy.

- **Protection from Legal Action**

You will not be subject to any civil, criminal or administrative legal action (including disciplinary action) for making a disclosure under this policy or participating in any investigation. For the avoidance of doubt, this protection from legal action applies to the act of disclosure only and does not apply, in particular, if you are directly involved in a violation of this Policy or any other applicable Company's policy, that may result in legal action by the Company.

- **Protection against Detrimental Conduct**

The Company (or any person engaged by the Company) will not engage in 'Detrimental Conduct' against you for making a disclosure under this policy or being involved in a related investigation.

Detrimental Conduct includes actual or threatened conduct such as the following (without limitation):

- Termination of employment (unless justified by circumstances other than making a disclosure under this policy or participating in a related investigation);
- Injury to employment including demotion, disciplinary action (unless justified by circumstances other than making a disclosure under this Policy or participating in a related investigation);
- Alternation of position or duties (unless justified by circumstances other than making a disclosure under this Policy or participating in a related investigation);
- Discrimination;
- Harassment, bullying or intimidation, victimisation;
- Harm or injury including psychological harm;
- Damage to a person's property;
- Damage to a person's reputation;
- Damage to a person's business or financial position; or
- Any other damage to a person.

The Company will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct is identified. If appropriate, the Company may allow you to perform your duties from another location or reassign you to another role (at the same level) or make other modifications to your workplace or your duties to protect you from the risk of detriment.

If you are subjected to Detrimental Conduct as a result of making a disclosure under this policy or participating in an investigation, you should inform Whistleblower Protection.

8. PROTECTION OF CONFIDENTIALITY

All information received from you will be treated confidentially and sensitively.

You will not be required to provide your name when making a disclosure. To make a disclosure on an anonymous basis, it is recommended that you use a pseudonym and contact the Whistleblower Officers in the manner outlined above.

If you report on an anonymous basis, you will still qualify for the protections in this Policy.

If you make a disclosure under this Policy, your identity (or any information which would likely to identify you) will only be shared if:

- You give your consent to share that information; or
- The disclosure is allowed or required by law (for example where the concern is raised with a lawyer for the purposes of obtaining legal advice); or
- The concern is reported to [Insert relevant government body]

Where it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, all reasonable steps in the company's capacity will be taken to reduce the risk that you will be identified. For example, all personal information or reference to you witnessing an event will be redacted from any report, you will be referred to in a gender-neutral context, where possible you will be contacted to help identify certain aspects of your disclosure that could inadvertently identify you. Any disclosure under this Policy will also be handled and investigated by qualified staff.

The Company will also take the following measures for protecting your identity:

- All paper and electronic documents and other materials relating to disclosures will be stored securely;
- Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- Only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of your identity (subject to your consent) or information that is likely to lead to your identification;
- Communications and documents relating to the investigation of a disclosure will not be sent to an email address or to a printer that can be accessed by other staff; and
- Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of your identity may be a criminal offence.

If you are concerned that your identity has been disclosed in relation to a disclosure, and without your consent, you should inform a Whistleblower Officer via the following email address: whistleblower@pdigold.com

9. PROTECTIONS AND SUPPORT

- **Protection from Reprisals:** Whistleblowers are protected from any form of retaliation, victimisation, or adverse action as a result of making a disclosure.
- **Legal Protections:** The Company will uphold all protections afforded by the Corporations Act and other relevant laws.
- **Independent support:** Where appropriate, the Company may also appoint an independent support person from the Human Resources team to deal with any ongoing concerns you may have.

10. WHISTLEBLOWER OFFICERS

Clinton Bennet	COO	c.bennett@pdigold.com
Ross McLean	CFO	r.mclean@pdigold.com
Matthew Foy	Company Secretary	m.foy@pdigold.com
Gwendal Bonno	General Manager People & Communication	g.bonno@pdigold.com

11. REVIEW

This Policy will be reviewed at least annually to ensure ongoing compliance and effectiveness.

- **Board Approval:** Updates to the policy will be approved by the Board of Directors.
- **Accessibility:** The Policy will be made available to all staff and stakeholders and published on the Company's intranet and website.

The Company may unilaterally introduce, vary, remove or replace this Policy at any time. Employees are encouraged to read this Policy in conjunction with the Company's Code of Business Conduct and ethics as well as the employee grievance mechanism available.

Date Approved	2026-05-27
Owner	Board of Directors