Whistleblower Protection Policy

Great Dirt Resources Ltd

(ACN 670 840 301)

Adopted by the Board with effect on 9 July 2026

Prepared by:	Company Secretary	Document Status:	Controlled	Document No:	GR8-COR-POL-010
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RESOURCES LTD.

Table of Contents

1. Introduction

Commitment

This Whistleblower Protection Policy (**Policy**) has been adopted by the Board to provide a safe and confidential environment for eligible persons to raise concerns about suspected unethical or illegal conduct, misconduct, or an improper state of affairs or circumstances in relation to Great Dirt Resources Ltd and its controlled entities (together, the **Group**). The Company is committed to fostering a culture of compliance, ethical behaviour and good corporate governance, and to ensuring that a person who makes a report under this Policy does not suffer detriment because they raise a concern.

Purpose of this Policy

The purpose of this Policy is to set out what types of disclosures may be made under this Policy, when a person will qualify for protection, the protections available to eligible whistleblowers, and how reports made under this Policy will be received, assessed, investigated and reported by the Company.

Who is covered by this Policy?

(a) This Policy applies to current and former Directors, officers and employees of the Company, including permanent, part-time, fixed-term and temporary employees, interns and secondees, as well as contractors, consultants, service providers, suppliers and business partners of the Company and employees of those persons, associates of the Company, and relatives, dependants or spouses of any of those persons (each a **Company Person**).

(b) This Policy is available to officers and employees of the Company on the Company's website and can also be obtained from an Authorised Officer.

(c) A person may qualify for protection under the Australian whistleblower laws even if their disclosure is made anonymously or if the disclosure later turns out to be incorrect, provided they had reasonable grounds to suspect the information disclosed concerned misconduct or an improper state of affairs or circumstances.

2. Conduct Covered by this Policy

Company Persons are encouraged to report any conduct, matter or circumstance which they have reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to the Group, including conduct which:

(a) involves human rights concerns or conduct inconsistent with the Group’s values, policies or standards of ethical behaviour;

(b) represents a danger to the public;

(c) breaches any internal policy or code of the Group;

(d) constitutes dishonest, fraudulent, illegal or corrupt activity, including bribery;

(e) constitutes theft, drug distribution, sale or use, violence, assault, intimidation, criminal damage to property;

(f) constitutes harassment, discrimination, victimisation or bullying;

(g) is potentially damaging to the Group, its employees or a third party such as unsafe work practices, environmental damage, health risks or abuse of the Group's property or resources;

(h) may cause the Group financial loss, damage its reputation or be otherwise detrimental to the Group's interests;

(i) causes, or threatens to cause, Detriment to anyone because that person has made, may make, proposes to make, or is suspected of making a report under this Policy;

(j) involves negligence, default, breach of trust or breach of duty;

(k) indicates any other misconduct or an improper state of affairs or circumstances in relation to a Group company;

(l) relates to complaints or concerns regarding accounting, internal accounting controls or auditing matters;

(m) may indicate a systemic issue in relation to the Group, consumer harm, a danger to the public or the financial system, or a significant risk to public safety or the stability of, or confidence in, the financial system;

(n) concerns misconduct in relation to the tax affairs of the Company or the Group; or

(o) amounts to a contravention of the *Corporations Act 2001* (Cth), the *Australian Securities and Investments Commission Act 2001* (Cth), any other law administered by ASIC or APRA, or a Commonwealth offence punishable by imprisonment for 12 months or more.

Disclosures that solely concern a personal work-related grievance are generally not covered by this Policy unless they also concern victimisation or threatened victimisation because a person has made, may make, proposes to make, or is suspected of making a report under this Policy, or otherwise have significant implications for the Company or relate to conduct that is protected by law.

3. Reporting and Investigating Unacceptable Conduct

Who may receive a protected disclosure?

(a) The Company encourages disclosures to be made to one of its Authorised Officers, who are responsible for receiving disclosures under this Policy:

Authorised Officers	
Tim Laneyrie Executive Director tlaneyrie@greatdirt.com.au +61 (08) 6370 3123	Nicolle Fleming Company Secretary nfleming@greatdirt.com.au +61 (08) 6370 3123

(b) If preferred, a Company Person may instead make a disclosure to another eligible recipient under the Australian whistleblower laws, including a Director, officer or senior manager of the Company, the Company's external auditor or a member of the audit team, or the Company's registered tax agent or BAS agent where the report concerns tax affairs.

(c) Reports may also be made directly to ASIC, APRA, the Commissioner of Taxation or another Commonwealth regulatory body. A public interest disclosure or emergency disclosure to a journalist or parliamentarian may also qualify for protection under Australian whistleblower laws, but only if strict legal requirements are met. Independent legal advice should be obtained before making such a disclosure.

(d) A Company Person may wish to obtain independent legal advice before making a disclosure. Communications with a legal practitioner for the purpose of obtaining advice or representation in relation to the Australian whistleblower laws may also qualify for protection.

(e) If the report concerns one or more of the Authorised Officers, the report should be made to the Board or another eligible recipient.

(f) The Company Person making the report may choose to:

(i) identify themselves; or

(ii) remain anonymous;

(iii) maintain two-way anonymous communication with the Company, so the Company may ask follow-up questions or provide updates while preserving anonymity; and

(iv) remain anonymous throughout and after any investigation and refuse to answer questions that they believe could reveal their identity.

(g) For unacceptable conduct to be assessed and, where appropriate, investigated, the Authorised Officer may require sufficient information to form a reasonable basis for assessment. Company Persons are encouraged to provide as much information as possible, in any form, about the alleged unacceptable conduct and to maintain ongoing communication where possible, including through anonymous channels, while taking care not to disclose information that may identify them if they wish to remain anonymous.

(h) This could include:

(i) the date, time and location;

(ii) the name(s) of person(s) involved and possible witnesses;

(iii) evidence of the events (eg documents, emails); and

(iv) steps the Company Person may have already taken to report the matter or resolve the concern.

Investigation

(a) Upon receiving a report, the Authorised Officer will assess whether the report is covered by this Policy and whether a formal investigation is required. If an investigation is required, the Authorised Officer will determine whether the investigation should be conducted internally or externally and appoint an investigator who has no personal interest in the matter and is not implicated directly or indirectly in the report.

(b) The investigation must be conducted:

(i) as soon as possible after the initial complaint is reported;

(ii) in a timely, thorough, confidential, objective and fair manner, with appropriate regard to the confidentiality and identity protection obligations in this Policy and under Australian whistleblower laws;

(iii) as is reasonable and appropriate having regard to the nature of the unacceptable conduct and all of the circumstances;

(iv) with any employee or other person mentioned in the disclosure being given an opportunity to respond to allegations before any adverse findings are made against them, where appropriate and subject to confidentiality, privacy and legal requirements; and

(v) with appropriate safeguards in place to ensure fair treatment of employees who are mentioned in, or the subject of, a disclosure.

(c) Where the Company Person can be contacted, including through anonymous channels, the Authorised Officer will provide regular updates on the status of the investigation as appropriate, with the frequency and timing of updates depending on the nature of the report. The Company Person must keep confidential any details of the investigation, its progress or its outcome, except where disclosure is required by law or reasonably necessary to obtain confidential legal, professional or support advice.

(d) An internal report on the outcome of the investigation, including any recommended actions, will be prepared by the investigator or Authorised Officer and reported to the Board or its delegated committee, while protecting the identity of the discloser where applicable.

(e) The Company Person may be informed of the outcome where appropriate, subject to confidentiality, privacy and legal considerations.

Outcome

(a) The outcome of the investigation may result in disciplinary action including but not limited to dismissal. Serious criminal matters will be reported to the police or the appropriate regulatory authorities.

(b) Reports prepared by the Authorised Officer or investigator will be handled confidentially and in accordance with this Policy and applicable law.

Escalation

If the Company Person is dissatisfied with the investigation process, outcome or response received under this Policy, they can escalate their matter to:

(a) the Chair of the Board or, if appropriate, the Board; or

(b) ASIC's Office of the Whistleblower.

4. Protecting Confidentiality and Privacy

Confidentiality

If a Company Person makes a report under this Policy, the Company will take all reasonable steps to protect that person's identity and reduce the risk that they will be identified. This may include obscuring their name and identifying features from internal reporting, referring to them in a gender-neutral context, contacting them where possible to help identify aspects of the report that could inadvertently identify them, limiting access to information to those directly involved in handling or investigating the report, storing all material securely, and ensuring those involved understand the confidentiality requirements. The Company will not disclose the Company Person's identity or information likely to lead to their identification unless:

(a) the Company Person making the report consents to the disclosure;

(b) the disclosure is made to ASIC, APRA, the Australian Federal Police or the Commissioner of Taxation in accordance with Australian whistleblower laws;

(c) the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or representation in relation to the Australian whistleblower laws; or

(d) it is reasonably necessary to disclose information for the purpose of investigating the report and all reasonable steps are taken to reduce the risk that the Company Person will be identified.

No person may disclose or produce to a court or tribunal any information or documents which disclose a discloser's identity, or information likely to lead to their identification, without first seeking advice from an Authorised Officer or legal adviser.

Protecting the Company Person

(a) Company Persons who make reports under this Policy will not be subjected to any Detriment because they have made, may make, propose to make, or are suspected of making a report. Detriment includes, without limitation:

   (i) dismissal;

   (ii) demotion;

   (iii) any form of harassment;

   (iv) discrimination;

   (v) alteration of a person's position or duties to their disadvantage; or

   (vi) harm or injury, including psychological harm, damage to property, reputation or financial position, or threats of any of the above.

(b) A person may still qualify for protection if their disclosure turns out to be incorrect, provided they had reasonable grounds to suspect the information disclosed concerned misconduct or an improper state of affairs or circumstances. However, disciplinary action may be taken against an individual who knowingly makes a false report or makes a report without reasonable grounds.

(c) The Company will take any action it considers reasonably necessary to protect Company Persons from Detriment and preserve the integrity of any investigation, while also ensuring fair treatment of employees or other persons mentioned in, or the subject of, a disclosure.

(d) A Company Person who makes a protected disclosure may also be protected from civil, criminal and administrative liability in relation to the disclosure, although they may still be liable for any misconduct revealed by the disclosure or an investigation.

(e) A Company Person may seek compensation and other remedies through the courts if they suffer loss, damage or injury because of a disclosure and the Company failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

(f) The Company has no power to offer any person immunity from prosecution in the criminal jurisdiction.

5. Associated Documents

This Policy should be read together with the Company's related governance policies and documents, including:

- Code of Conduct
- Anti-Bribery and Anti-Corruption Policy
- Corporate Governance Plan and Board Charter
- Continuous Disclosure Policy
- Audit and Risk Committee Charter (if adopted by the Board)

6. General Reporting on Whistleblower Activity

The Company Secretary or Authorised Officer will, where appropriate and while maintaining confidentiality and identity protections, prepare reports for the Board or its delegated committee on whistleblower matters, which may include the number and nature of reports received, how reports were made, the status of any investigations, actions taken, communications with disclosers, outcomes of completed investigations and timeframes for responding to and investigating reports.

These reports will be provided, while preserving confidentiality and identity protections:

(a) to the Board as soon as practicable after a report has been received, where the report is material or otherwise requires Board attention, and otherwise at a frequency determined by the Board from time to time; and

(b) to the Audit and Risk Committee (or the Board until such time that the Audit and Risk Committee is established by the Board).

The Board or its delegated committee will also be informed of any material incidents reported under this Policy, including any information that may be materially price sensitive in accordance with the Company's Continuous Disclosure Policy.

7. Training

The Company's expectations in relation to reporting improper conduct will be outlined as part of new employee induction and through ongoing training and awareness programs.

The Company will provide additional training to Authorised Officers and other eligible recipients who may receive anonymous or confidential reports to ensure they understand and comply with their obligations under this Policy and applicable Australian whistleblower laws.

8. Welfare of Company Persons

The Authorised Officer will take reasonable steps to protect, support and monitor the welfare of Company Persons who make reports under this Policy. This may include assessing the risk of Detriment, considering appropriate work adjustments, maintaining secure communication channels and offering access to support services where appropriate.

9. Consequences of non-compliance

Any breach of this Policy by a Director, officer, employee or contractor of the Company will be taken seriously and may be the subject of a separate investigation and/or disciplinary action. A breach may also amount to a civil or criminal contravention under applicable Australian whistleblower laws, giving rise to significant penalties. Concerns about non-compliance with this Policy may be raised with an Authorised Officer, ASIC, APRA or the Commissioner of Taxation.

10. Review of this Policy

The Company Secretary will use reports provided under this Policy to monitor and regularly review the effectiveness of the whistleblower protection program described in this Policy.

The Board or its delegated committee is responsible for reviewing this Policy from time to time, or as necessary, to ensure it remains appropriate to the needs of the Company and is operating effectively.

This Policy may be amended by resolution of the Board.

The Company will ensure any updates to this Policy, its processes and procedures following a review are made available to individuals covered by this Policy and, where necessary, additional training will be provided.

11. Who to contact

Any questions relating to the interpretation of this Policy should be forwarded to the Company Secretary.

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12. Defined Terms

Term	Meaning
APRA	means the Australian Prudential Regulation Authority.
ASIC	means the Australian Securities and Investments Commission.
Authorised Officer	means a person listed in the "Who may receive a protected disclosure?" section of this Policy or any other person appointed by the Board from time to time.
Board	means the board of Directors of the Company.
Chair	means the person appointed as the chair of the Board from time to time.
Company	means Great Dirt Resources Ltd ACN 670 840 301.
Company Person	means current and former Directors, officers and employees of the Company, including permanent, part-time, fixed-term and temporary employees, interns and secondees, contractors, consultants, service providers, suppliers and business partners of the Company and employees of those persons, associates of the Company, and relatives, dependants or spouses of any of those persons.
Detriment	includes dismissal, demotion, harassment, discrimination, alteration of a person's position or duties to their disadvantage, harm or injury including psychological harm, damage to property, reputation or financial position, and threats of any of those matters.
Director	means a director of the Company.
Group	means the Company and its controlled entities.
Policy	means this Whistleblower Protection Policy, as amended from time to time.