

## WHISTLEBLOWER POLICY

### 1. BACKGROUND

This Policy applies to Jupiter Mines Limited (**Jupiter** or the **Company**), and all subsidiaries and branches.

At Jupiter, our commitment to integrity, transparency, and accountability is rooted in the values that guide everything we do: **Safety First, Always – Lead by Example – Better Every Day**.

This Whistleblower Policy (the **Policy**) reflects our dedication to maintaining an environment where everyone feels empowered to speak up without fear of retaliation. Upholding **safety** – both physical and psychological – is paramount.

We expect every person, to **lead by example** by acting ethically and encouraging open, honest communication.

We are committed to learning and improving continuously. **Better Every Day** means listening, reflecting, and evolving based on the insights and feedback we receive – including through whistleblower reports. Your voice matters, and together we can build a safer, more accountable organisation.

The purpose of this Policy is to ensure that directors, officers, employees and contractors to comply with the above obligations.

This policy is to be read in conjunction with the Jupiter's Code of Conduct and Ethics (**Code**) which provides that the Company commits to be a responsible corporate citizen and to conduct its business in accordance with the ethical principles and practices set out in that Code

This policy is intended to meet the Company's obligations under Australia's whistleblower protection laws, namely the Australian Corporations Act 2001 (Cth) (**Corporations Act**) and the Taxation Administrations Act 1953 (Cth) (**Tax Act**).

### 2. WHO DOES THIS POLICY APPLY TO?

This policy applies to any person who holds, or has held, any of the following roles with respect to Jupiter:

- Directors, officers, employees, agents, associates, consultants, suppliers (including employees of suppliers), contractors (including employees of contractors); and
- Relatives, dependents, spouses, or dependents of a spouse of any of the above,

(together, **Eligible Disclosers**).

The protections in this policy will also apply to anyone who has made a disclosure of information relating to the Company to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblower protection laws.

It is a condition of any employment or engagement by Jupiter that all employees, officers and contractors of the Company must comply at all times with this policy.

This policy does not form part of any employee's contract of employment and Jupiter may amend this policy from time to time to ensure that it remains effective and meets best practice standards.

### 3. REPORTABLE CONDUCT

The report must be based on reasonable suspicion of an illegal, unethical, or improper conduct relating to a Jupiter company, officer, employee or contractor (**Reportable Conduct**).

- "Reasonable suspicion" means that the Eligible Discloser must have a reasonable basis to suspect that the information they are reporting is true. A person will not be penalised if the report turns out to be

incorrect however a person who knowingly makes a false report will not be protected and may face disciplinary action.

- Examples of illegal, unethical, or improper conduct include (but are not limited to) fraud, criminal offences, bribery, theft, breach of duty, breach of a legal obligation, retaliation against someone who has made a whistleblower report, bullying, harassment, discrimination, and concealment of these sorts of conduct.
- The report must not be about a personal work grievance. However, a report about a personal work grievance may qualify for protection if it is about retaliation for making a whistleblower report or includes information about illegal, unethical, or improper conduct.

#### 4. WHO CAN I MAKE A REPORT TO?

Jupiter has several channels for making a report if you, as an Eligible Discloser, become aware of any issue or behaviour that you consider to be Reportable Conduct.

Jupiter may from time to time appoint persons to receive and handle reports (**Designated Officer**). At the date of this Policy, the Designated Officer is the **Company Secretary and any Director** of the Company.

Alternatively, an Eligible Discloser may email the dedicated **Whistleblower Email**: [whistleblower@jupitermines.com](mailto:whistleblower@jupitermines.com) to make a report.

If any person is in doubt as to who is the Designated Officer, if the report is concerning the Designated Officer, or if no action has been taken within a reasonable timeframe, you may also make a report to any director or officer of the Company, or any other senior manager of the Company (who is deemed to be a Designated Officer for this purpose).

Eligible Disclosers may also make reports to various other persons and regulatory authorities in accordance with the Corporations Act as described in Annexures A and B.

Eligible Disclosers must act in good faith and on reasonable grounds when reporting Reportable Conduct on the terms of this policy.

#### 5. COMPANY PROCEDURES FOR DEALING WITH REPORTS

The Designated Officer will investigate all matters reported under this policy as soon as practicable after the matter has been reported or in accordance with Annexures A or B of this policy. The Designated Officer is required to report to the Audit and Risk Committee at least annually on compliance activity.

Without limitation, the following key principles must be respected in those procedures, protocols and practices:

- the confidentiality (subject to any exceptions in this policy) of the identity of the Eligible Discloser who reported the Reportable Conduct (unless that person consents in writing the need for that confidentiality to be maintained, whether generally or for any specific disclosure or class of disclosure);
- the discretion with which the information the subject of the report is to be dealt with by the Company;
- the recording, management and handling of the report and the information the subject of the report, particularly having regard to any prudential legal requirements;
- the fair and objective manner in which the report and the information the subject of the report is to be investigated, reported against and otherwise dealt with by the Company having regard to all relevant circumstances;
- the protective assurances referred to in this policy;
- subject to confidentiality restraints on the Eligible Discloser making the report, as and where appropriate keeping the Eligible Discloser making the report informed concerning the subject matter of the report, its investigation and any action taken;
- any protections available to the Eligible Discloser making the report being respected.

A flow chart detailing the process for reporting for both the Eligible Discloser and Designated Officer are included at Annexures C and D.

## **6. PROTECTION AVAILABLE TO ELIGIBLE DISCLOSERS**

Jupiter is committed to ensuring that Eligible Disclosers who disclose Reportable Conduct in accordance with this policy are treated fairly and suffer no detriment where they acted honestly and reasonably in making the disclosure and had a genuine belief that the relevant Reportable Conduct occurred.

Upon receiving a report under this policy from an Eligible Discloser, the Company will keep that person's identity, and information leading to that person's identity, confidential unless:

- the Eligible Discloser consents to their identity being disclosed;
- the disclosure is to a lawyer engaged by the Company for the purpose of obtaining legal advice;
- the Company is required by law to disclose the Eligible Discloser's identity;
- the Company considers it is appropriate to disclose the Eligible Discloser's identity to a Government Agency; or
- the Company is otherwise authorised to disclose the Eligible Discloser's identity under the Corporations Act.

If Jupiter needs to investigate a report, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk. Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

In addition to confidentiality (subject to the exceptions referred to in this policy), Jupiter commits to the fair treatment of Eligible Disclosers who make reports in good faith and on reasonable grounds in accordance with the terms of this policy, including taking reasonable steps to protect an Eligible Discloser who has made a report from any detrimental conduct (whether actual or threatened).

Detrimental conduct includes, in respect of an Eligible Discloser: dismissal, injury, harm, demotion, harassment, intimidation, discrimination, disciplinary action, bias, damage to property, reputational damage, damage to business or financial position, or any other damage connected with making a report.

Where an Eligible Discloser who reports Reportable Conduct has been involved as a participant or otherwise is implicated in that Reportable Conduct, then the act of making the report may be a mitigating factor in considering any disciplinary or other action that might otherwise be taken had the Eligible Discloser not made the report.

If you are subjected to detrimental conduct as a result of making a report under this policy you should immediately inform a Designated Officer.

The Corporations Act gives special protection to disclosers about breaches of that legislation, provided certain conditions are met – refer to Annexure A for further details.

The Tax Act also gives special protection to disclosures about breaches of any Australian tax law, provided certain conditions are met – refer to Annexure B for further details.

## **7. FAIR TREATMENT OF IMPLICATED EMPLOYEES**

No action will be taken against employees or officers who are implicated in a report under this policy until an investigation has determined whether any allegations against them are substantiated.

Any disclosures that implicate an employee or officer must be kept confidential, even if the Eligible Discloser has consented to the disclosure of their identity, and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this policy, or for the proper investigation of the report.

## **8. RESPONSIBILITY FOR THIS POLICY**

This policy will be made available via Jupiter's website, and provided to all directors, officers, employees and contractors as part of their induction.

Responsibility oversight for the communication, management, implementation and operations of this policy vests in the Company Secretary. The Company Secretary will account for their responsibility oversight by reporting to the Audit and Risk Committee as and when required by that Committee but at least annually.

The Audit and Risk Committee is responsible for periodically reviewing this policy and making recommendations to the Board. The Board is responsible for approving this policy and any variations to it.

Jupiter will provide regular training to all its employees on this policy, which will include consideration of how this policy relates to its Code of Conduct and Ethics.

**Authorised by the Board of Jupiter Mines Limited**

**28 August 2025**

## **ANNEXURE A**

### **Corporations Act 2001 (Cth) Protections**

The Corporations Act 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 whistleblower is or has been:
  - (a) an officer or employee of the Company;
  - (b) an individual who supplies goods or services to the Company, or an employee of a person who supplies goods or services to the Company;
  - (c) an individual who is an associate of the Company; or
  - (d) a relative, dependent or dependent of the spouse of any individual referred to at (a) to (c) above;
2. The report is made to:
  - (a) an officer or senior manager of the Company concerned;
  - (b) the Company' external auditor (or a member of that audit team);
  - (c) an actuary of the Company;
  - (d) Australian Securities and Investments Commission (**ASIC**);
  - (e) Australian Prudential Regulation Authority (**APRA**); or
  - (f) the Commissioner of Taxation; or
  - (g) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act;
3. The whistleblower 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. This may include a breach of legislation including the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.
4. Examples of conduct which may amount to a breach of the Corporations Act include: insider trading, insolvent trading, breach of the continuous disclosure rules, failure to keep accurate financial records, falsification of accounts, failure of a director or other officer of the Company to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the Company.
5. The protections given by the Corporations Act when these conditions are met are:
  - (a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
  - (c) in some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty;
  - (d) anyone who causes or threatens to cause detriment to a whistleblower 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;
  - (e) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
  - (f) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, APRA, the Australian Federal Police (**AFP**) or a lawyer for the purpose of obtaining legal advice or representation in relation to the report.

### **Confidentiality**

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

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

## **ANNEXURE B**

### **Taxation Administration Act Protections**

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by the Company or misconduct in relation to the Company's tax affairs if the following conditions are satisfied:

1. The whistleblower is or has been:
  - (a) an officer or employee of the Company;
  - (b) an individual who supplies goods or services to the Company or an employee of a person who supplies goods or services to the Company;
  - (c) an individual who is an associate of the Company; or
  - (d) a spouse, child, dependent or dependent of the spouse of any individual referred to at (a) to (c) above.
2. The report is made to:
  - (a) an officer or senior manager of the Company;
  - (b) the Company's external auditor (or a member of that audit team);
  - (c) a registered tax agent or BAS agent who provides tax or BAS services the Company;
  - (d) 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);
  - (e) the Commissioner of Taxation; or
  - (f) 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 whistleblower:
  - (a) 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
  - (b) considers that the information may assist the Company recipient to perform functions or duties in relation to the tax affairs of a Company or an associate of the company; and
4. If the report is made to the Commissioner of Taxation, the whistleblower 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.
5. The protections given by the Taxation Administration Act when these conditions are met are:
  - (a) the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
  - (b) no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
  - (c) where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
  - (d) unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
  - (e) anyone who causes or threatens to cause detriment to a whistleblower 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;
  - (f) a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary;
  - (g) the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's 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.

### **Confidentiality**

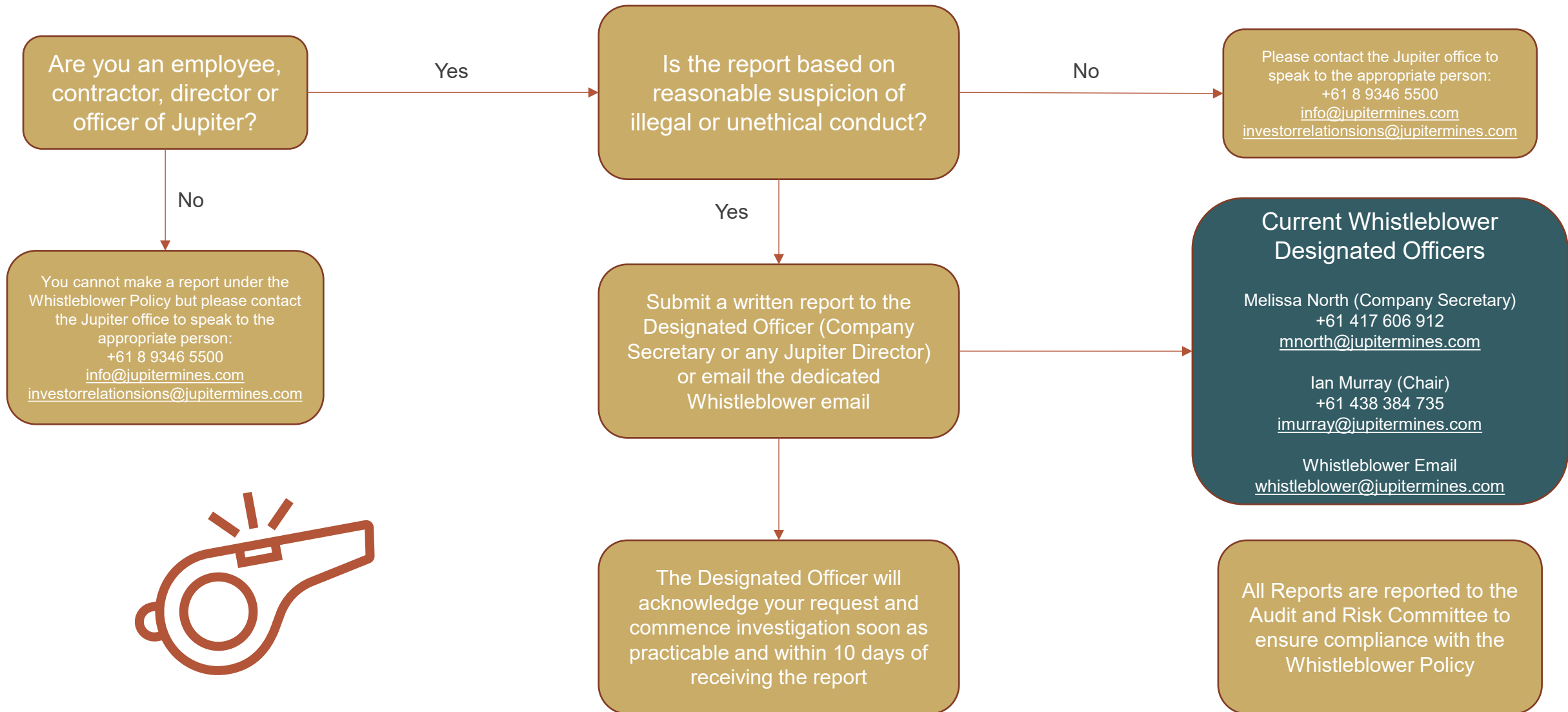
If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

- (a) the discloser consents to the disclosure of their identity;

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



# Annexure C: How do I make a Whistleblower Report?



# Annexure D: I've received a Whistleblower Report....what now?

