



Whistleblower Policy

Vytas Resources Limited ("Company")

Vytas Resources Limited is committed to creating and maintaining a working environment in which employees, contractors and consultants can raise concerns regarding unethical, unlawful or undesirable conduct or practices.

The purpose of this Policy is to:

- i Encourage employees, contractors and consultants to report an issue if they genuinely believe a person or persons has breached Vytas's Code of Conduct, policies, procedures or the applicable legal obligations.
- ii Protect individuals who in good faith report conduct which they reasonably believe to be corrupt, illegal or unethical, on a confidential basis and without fear of reprisal.
- iii Assist in ensuring that matters of misconduct and/or unethical behaviour are identified and dealt with in an appropriate way by providing resources and processes to deal with such matters.

Scope

This policy applies to all Vytas employees, contractors and consultants.

Policy

Matters which should be reported under this Policy may include:

- i Dishonest, fraudulent, corrupt or unlawful conduct or practices. This includes but is not limited to accounting and financial reporting practices, as well as those related to commercial and contractual arrangements with other parties.
- ii A breach of Vytas's Code of Conduct, policies, procedures or the applicable legal obligations.
- iii Conduct that may cause financial or non-financial loss to Vytas or damage the company's reputation.
- iv Conduct endangering the environment, community, or the health and safety of any person which has been reported to management but not acted upon.

Appointment of the Whistleblower Officer

The role of the Whistleblower Protection Officer is to act in accordance with this Policy and to safeguard the interests of the person raising the issue.

The Whistleblower Protection Officer will have access to independent advice and resources as required to meet the objectives of this Policy.

The Whistleblower Protection Officer within Vytas is the Company Secretary or a delegate authorised in writing during any period of leave or unavailability.

Reporting Misconduct

Vytas employees, contractors and consultants may wish to discuss a matter informally with their Manager before determining if they wish to proceed in accordance with this policy. This is an opportunity to clarify the allegations, ask questions and become familiar with the process. At all times discussions will remain confidential.

If a person wishes to report a matter to the Whistleblower Protection Officer, they should email admin@vytas.com.au (or the contact details of the prevailing Company Secretary).

Anonymity and Confidentiality

A Whistleblower is given an assurance of anonymity (if requested) bearing in mind that in some circumstances their identity may be required to be disclosed if any legal proceedings eventuate.

A Whistleblower should be informed that in some cases his or her identity will be impossible to conceal if the reported conduct is investigated.

Information received from a Whistleblower will be held in confidence and will only be disclosed to a person not connected with the investigation if:

- i i. The Whistleblower consents to the disclosure; or
- ii ii. Vytas or the Whistleblower Protection Officer is compelled by law to do so.

Communication with the Whistleblower

If a person making a report of improper conduct is an employee of Vytas, then Vytas will inform the person of the outcomes of the investigation subject to any privacy and confidentiality considerations.

If a person making the report is not an employee, then any communication of the outcomes will be subject to an agreement in writing to maintain confidentiality in relation to any information provided to them.

Investigation Process

Investigations should be conducted without bias and any person who has been subject to allegations must be given the opportunity to respond.

The Whistleblower Protection Officer will conduct the investigation or appoint an internal or external investigator depending on the circumstances, including the seriousness of any allegations.

The Whistleblower Protection Officer will not conduct any investigation which relates to allegations made regarding themselves, their department or any circumstance in which it would be unreasonable to do so. In this instance, the CEO or Chairman will appoint a delegate investigator and advise the Leadership Team of the decision.

Whistleblower Protection

A Whistleblower who reports matters in good faith, and has not been involved in the misconduct reported, will not be penalised or personally disadvantaged because they have reported a matter.

A Whistleblower who has been involved in the reported misconduct may be provided with immunity or due consideration from Vytas initiated disciplinary proceedings subject to agreement with Vytas. Vytas however has no power to provide immunity from criminal prosecution or other legal action.

Reporting Relationship

The Whistleblower Protection Officer will have a direct line of reporting to the Non-Executive Chairman and the CEO.

In a case where the Non-Executive Chairman has been accused of misconduct, or where the Non-Executive Chairman has a close relationship with the accused, the Whistleblower Protection Officer must have direct access to a Board Representative.

False Reports

Where a person knowingly or recklessly makes a false report of misconduct this will be considered a serious matter and the person will be subject to disciplinary action under Vytas's Code of Conduct Policy.

Investigation Reports

Following the investigation, the Whistleblower Protection Officer or authorised delegate will report the findings to the Non-Executive Chairman who will determine the appropriate response in consultation with the Whistleblower Protection Officer.

In the event that the Non-Executive Chairman is subject to any allegations, the CEO will determine the appropriate response.

The response will include addressing any unacceptable conduct and taking corrective action to minimise the risk of similar occurrences in the future.

Documentation, Retention and Confidentiality

All information, documents, records and reports relating to the investigation of reported misconduct will be confidentially stored and retained in a secure manner.

Review

The Whistleblower Policy will be reviewed every two (2) years by a board representative and the CEO. This Policy also applies to the Company's related entities.