

Jervois

Whistleblower Policy

1 Introduction

Jervois is committed to ensuring the highest standards of fair dealing, honesty and integrity in its business activities.

The purpose of this Policy is to provide an avenue for reports to be made regarding corporate misconduct, irregularities or any other behaviour which is unethical, corrupt or illegal relating to the Jervois Group.

This Policy outlines the process for these reports to be made and the protections that are available for individuals under the Corporations Act 2001 (Cth) (**Corporations Act**) for reports made under this Policy. The Policy applies to all employees of the Jervois Group including those outside Australia, subject to the operation of local laws.

2 Protections for whistleblowers

2.1 How can you qualify for protection?

The protections in the Corporations Act will only apply to you if you are:

- (1) an Eligible Whistleblower;
- (2) who makes a Protected Disclosure;
- (3) to an Eligible Recipient.

Each of these concepts is explained in the table below.

Requirement	Description
Eligible Whistleblower	<p>If you are (or have been):</p> <ul style="list-style-type: none">▪ an employee, associate or officer of Jervois Group; or▪ a supplier of services or goods (whether paid or unpaid) to such an entity in the Jervois Group including an individual who is or has been employed by such a supplier. A disclosure made by a relative, spouse or dependant of an individual identified above will also qualify for protection as an Eligible Whistleblower.
Protected Disclosure	<p>Where you have reasonable grounds to suspect that the information you are reporting relates to:</p> <ul style="list-style-type: none">▪ misconduct or an improper state of affairs (for these purposes misconduct includes fraud, negligence, default, breach of trust and breach of duty) in relation to the Jervois Group;▪ misconduct or an improper state of affairs, in relation to the tax affairs of the Jervois Group;▪ an offence under Commonwealth or State laws which is punishable by imprisonment for a period of 12 months or more committed by the Jervois Group or an officer or employee of the Jervois Group;▪ a contravention of Commonwealth or State laws by an entity in the Jervois Group including (without limitation) the <i>Corporations Act 2001</i> (Cth), any laws administered by the Australian Securities and Investments Commission ("ASIC") or the Australian Prudential Regulation Authority ("APRA"), the <i>Competition and Consumer Act 2010</i> (Cth), the <i>Income Tax Assessment Act 1936</i> (Cth)

Requirement	Description
	<p>or the <i>Privacy Act 1988</i> (Cth), anti-bribery or anti-money laundering laws; or</p> <ul style="list-style-type: none"> ▪ matters relating to the Jervois Group which present a danger to the public or the financial system (even if they do not relate to a breach of a particular law). <p>If your report concerns a “personal work-related grievance” it is not a Protected Disclosure. This includes complaints about interpersonal conflicts, transfer, promotion or disciplinary decisions.</p> <p>Any reports of this nature will only be protected if they involve complaints of victimisation against you in connection with a report you have made or could make under this Policy or your report otherwise has significant implications for an entity in the Jervois Group.</p>
Eligible Recipient	<p>The Whistleblower Officer (see 2.2 below) is the primary contact point for receiving your report. Further information about how to make a report through these channels is provided below.</p> <p>Other possible recipients of your report are:</p> <ul style="list-style-type: none"> (i) ASIC, APRA or another regulatory authority; (ii) the auditor of an entity in the Jervois Group; (iii) a director, company secretary or senior manager of the Jervois Group; or (iv) a legal practitioner for the purpose of obtaining legal advice or representation in relation to the operation of the whistleblower protections in the Corporations Act.

Some examples of reports relating specifically to the Jervois Group that would qualify as a Protected Disclosure include:

- (a) dishonest, fraudulent or corrupt activity, including bribery;
- (b) illegal or unlawful activity (such as theft, drug sale or use, violence, harassment or intimidation, criminal damage to property or other breaches of state or federal law);
- (c) unethical behaviour or breach of Jervois’s policies (such as dishonestly altering company records or data, adopting questionable accounting practices or wilfully breaching Jervois’s Code of Conduct or other policies or procedures);
- (d) potentially damaging conduct to Jervois, a Jervois employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Jervois property or resources;
- (e) conduct that amounts to an abuse of authority;
- (f) conduct that may cause financial loss to Jervois or damage its reputation or be otherwise detrimental to Jervois’s interests;
- (g) conduct that involves any other kind of serious impropriety.

2.2 Whistleblower Officer

Alwyn Davey, Group Company Secretary, (alwyn.davey@jervoisglobal.com) is the Whistleblower Officer and is best placed to ensure your report is handled in accordance with this Policy. The Whistleblower Officer can also provide additional information to you about the application of this Policy.

If you do not feel comfortable reporting the matter to the Whistleblower Officer or you do not get a satisfactory response, you may also make a report to:

- (A) any other officer (which includes a director or company secretary) or senior manager; or
- (B) an external auditor (including a member of an audit team conducting an audit on Jervois); or
- (C) via post to: 2 Swinburne Avenue, Hawthorn, Victoria, 3122, Australia.

As Eligible Recipients authorised by Jervois, the role of these contacts is to receive disclosures that qualify for protection at any time, through a confidential and secure channel.

In addition, employees, community members, former employees or contractors, suppliers or vendors can use the Jervois SpeakUp hotline to raise concerns via <http://jervois.speakup.report/global>

2.3 Anonymous reports

You may elect to remain anonymous while making a Protected Disclosure, during the course of an investigation or after an investigation is finalised, and your disclosure will still be protected under the Corporations Act. In these circumstances, you can refuse to answer questions that you feel may reveal your identity, but you should also assist attempts to set up an ongoing two-way communication with Jervois. Where you do not provide your name and contact details, Jervois may not be able to fully investigate the matter.

As appropriate in the circumstances, Jervois protects anonymity and confidentiality of your identity by using the anonymised contact details above, adopting a pseudonym, or redacting identifying information.

2.4 Public interest and emergency disclosures

The Corporations Act also provides protection for public interest disclosures and emergency disclosures made to parliamentarians or journalists which meet specific requirements. You should seek independent legal advice before making a disclosure of this kind, because it requires a Protected Disclosure to have been made to a regulator already and (in the case of a public interest disclosure) 90 days to have passed since the previous disclosure.

2.5 What are the protections available?

If you qualify for protection, the protections available to you (even if your report turns out to be incorrect) include:

- (a) the right to have your identity protected in accordance with the provisions of the Corporations Act;
- (b) the right to have information provided as part of the disclosure handled in accordance with the provisions of the Corporations Act;
- (c) the right to be protected from civil, criminal or administrative liability (including disciplinary action) for making the disclosure; from contractual or other remedies on the basis of the

disclosure; and from the admissibility of the information provided in evidence against the person, in each case in accordance with the provisions of the Corporations Act;

- (d) the right to be protected from detrimental treatment or any form of victimisation;
- (e) the right to compensation and other remedies (including a right not to be required to pay costs incurred by another person when litigation is commenced) if loss is suffered because of a disclosure and Jervis failed to take reasonable precautions to prevent the detrimental conduct; and
- (f) the right not to be required to disclose your identity before any court or tribunal.

There is no immunity granted to an Eligible Whistleblower for any misconduct engaged that is revealed in your disclosure.

2.6 Confidentiality of your identity

Where you are an Eligible Whistleblower, information that is likely to identify you may only be disclosed to others with your consent. If you do not consent, your identity will not be revealed to anyone except a legal practitioner during the course of obtaining advice or representation, the AFP, or the appropriate regulatory body. Identifying information that is reasonably necessary for investigating the issues raised in your report may be disclosed in limited circumstances during the course of the investigation.

You may lodge a complaint with the Whistleblower Officer or the appropriate regulatory body about any suspected breach of confidentiality.

2.7 Protections available under the Taxation Administration Act

The Taxation Administration Act also provides protection for disclosures of information indicating misconduct or an improper state of affairs, in relation to the tax affairs of an entity or an associate of an entity where you consider that the information may assist the Eligible Recipient to perform functions or duties in relation to the tax affairs of the entity or an associate.

Protection is provided for disclosures made to the Commissioner of Taxation or any person or agency specified in 2.1 above.

The protections available to an individual making a protected disclosure under the Taxation Administration Act are the same as those outlined above in section 2.5 above.

3 Support and fair treatment

3.1 Support for Eligible Whistleblowers

Jervis is committed to ensuring that you will not suffer detrimental treatment or be disadvantaged as a result of making a Protected Disclosure.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment.

Jervis will support your interests as an Eligible Whistleblower and seek to protect you from detrimental treatment by:

- maintaining the confidentiality of your identity and the details of the Protected Disclosure (which will only be disclosed to the extent required to investigate the Protected Disclosure or to satisfy compliance requirements);
- providing access to human resources support as necessary; and

- keeping you informed of the progress and outcome of your report.

You should seek independent legal advice or contact an appropriate regulatory body if you believe you have suffered detriment.

3.2 Fair treatment of employees

Jervois is committed to ensuring the fair treatment of any employee of Jervois Group who is mentioned in a Protected Disclosure by:

- maintaining the confidentiality of the Protected Disclosure as outlined above;
- applying the investigation process in section 4 below.

4 Investigating a Protected Disclosure

All reports made under this policy will be referred to the Whistleblower Officer for assessment in the first instance. Where the Whistleblower Officer determines that a report will not be investigated, you will be informed in a timely fashion. Where the Whistleblower Officer determines that a report is a Protected Disclosure which should be subject to investigation, it will be referred to investigation by either an internal or external investigator.

All investigations will be conducted in a thorough and fair manner. The investigator will be independent of the Eligible Whistleblower and other persons alleged to be involved in matter under investigation.

As an Eligible Whistleblower, you will be provided with regular updates if you can be contacted. The frequency of these updates and the extent of investigation required to resolve a matter will vary in the circumstances.

An investigation report may be produced at the conclusion of the investigation, depending on the nature of your disclosure. In accordance with the confidentiality protections above, the circulation of any documentation will be restricted to individuals who will be involved in determining any action to be taken as a result of the investigation. You will usually be informed of the outcome of the investigation, but in some circumstances privacy, confidentiality or other constraints may limit the amount of feedback that can be provided.

5 Availability of policy

This Policy will be made available on www.jervoisglobal.com

6 Definitions

Jervois or Jervois Group means New JRV Topco Holdings Limited and each Related Entity.

Policy means this policy.

Related Entity means any entity which is related body corporate of the Company under the Corporations Act.

Dated: 22 April 2026