



SheffieldResources  
LIMITED

## **WHISTLEBLOWER POLICY**

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## **PREAMBLE**

Directors, officers and employees are expected to observe high standards of business and personal ethics in the conduct of their duties and responsibilities as set out in the Company's Code of Conduct. All employees and representatives of the Company must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The aim of this Policy is to ensure that Directors, officers and employees comply with these obligations. It also encourages reporting of violations (or suspected violations) and provides effective protection from victimisation or dismissal to those reporting by implementing systems for confidentiality and report handling.

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## **REPORTING RESPONSIBILITY**

It is the responsibility of all Directors, officers and employees to comply with the Company's Code of Conduct and report violations or suspected violations in accordance with this Policy.

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## **REPORTING**

This Policy is intended to encourage and enable employees and others to raise serious concerns within the Company.

In most cases, employees should approach their supervisor first as they may be in the best position to address a concern. If employees are not comfortable speaking to their supervisor or not satisfied with their supervisor's response, they are encouraged to speak with anyone in management whom they are comfortable in approaching.

Supervisors and managers are required to report suspected violations of the Company's Code of Conduct to the Report and Investigation Officer, who has specific and exclusive responsibility to investigate all reported violations.

The Company's nominated Report and Investigation Officer is the Company Secretary. Nomination of this role may change from time to time at the discretion of the Company.

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## **NO RETALIATION**

No current or former Director, officer or employee, or family member of any of those persons, who reports a violation under this Policy on objectively reasonable grounds to suspect such violation has occurred, shall suffer detriment, either actual or threatened, harassment, retaliation or adverse employment or engagement consequence. If a Director, officer or employee retaliates against someone who has reported a violation on objectively reasonable grounds of suspicion they will be subject to discipline up to and including termination of employment or services.

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## **REPORT AND INVESTIGATION OFFICER**

The Report and Investigation Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Company's Code of Conduct. At their discretion, the Report and Investigation Officer shall advise the Executive Chairperson.

The Report and Investigation Officer has direct access to the Board and is required to report to the Board at least annually on compliance activity.

If any person is not comfortable speaking with the Report and Investigation Officer on a particular matter or if they are unavailable and the matter is urgent, they should contact the Executive Chairperson or another member of the Board.

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## **CASE MANAGEMENT OF REPORTED VIOLATIONS**

The Report and Investigation Officer will notify the person who reported the alleged violation and acknowledge receipt of the report within five (5) business days. All reports will be promptly investigated and, if warranted, appropriate corrective action will be taken. In conducting investigations, the Report and Investigation Officer must ensure they observe the confidentiality obligations and in particular must not disclose the information reported, the identity of the person making the disclosure or any information that is likely to lead to the identification of the person making the disclosure.

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## **REASONABLE GROUNDS**

Any person filing a complaint concerning a violation or suspected violation of the Company's Code of Conduct must have objectively reasonable grounds for suspecting the information disclosed indicates a violation of the Company's Code of Conduct. It is a serious disciplinary offence to make allegations that prove to be unsubstantiated and made maliciously or known to be false.

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## **CONFIDENTIALITY**

Reports of violations or suspected violations will be kept confidential and may only be disclosed to ASIC, a member of the Australian Federal Police or to someone else with the consent of the discloser to the extent possible, consistent with the need to conduct an adequate investigation.

If the person reporting a violation does so anonymously, the Company will preserve that person's anonymity and the Report and Investigation Officer will not disclose their identity except with the whistleblower's consent.

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## **AMENDMENT OF THIS POLICY**

This policy has been adopted by the Board. Any amendment to this policy can only be approved by the Board.

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**REVIEW OF THIS POLICY**

The Company Secretary will periodically conduct a review of this policy and the effectiveness of Sheffield's standards of conduct with respect to the objects of this policy to ensure compliance with the law and determine the extent to which the ASX Corporate Governance Council's Principles and Recommendations ("ASX Principles") have been met. The Company Secretary will report to the Board with his or her recommendations for consideration by the Board.