

Whistleblower Policy

The Whistleblower Policy applies to EAU Mining Limited and all of its subsidiaries including its employees, contractors, subcontractors and consultants. It enables all of our stakeholders to confidentially speak out against something that is morally or legally wrong from our business activities without any form of reprisal. This Policy demonstrates the Company's commitment to fully comply with all applicable laws, and regulations at all times. All workers at EAU Mining will be provided with an annual orientation of this Policy and will be required to sign-off on it illustrating their commitment to the highest standards of integrity and ethics.

The Policy encourages all whistleblowers to bring forward concerns regarding unethical behavior and provides a mechanism for them to do so. The Policy provides an outline of the investigation and reporting process and all Whistleblowers are treated with respect and not subject to any form of punishment or adverse action.

The Policy deals with Reportable Matters which are actual or suspected misconduct or an improper state of affairs in relation to EAU Mining Ltd or its officer or employees. This could include matters such as corrupt conduct, criminal conduct, financial irregularity, failure to comply with a legal or regulatory obligation, or an unethical improper conduct such as endangering the health and safety of workers and community members, breach of corporate policies and laws, and environmental damages. Reportable Matters will not include regular workplace issues that relate to normal interactions amongst employees and their supervisors and will be handled in the standard course of action.

The Company Secretary is the appointed Whistleblower Protection Officer and will have the ability to utilize independent legal, financial, sustainability type advisors as required in the assessment of the alleged misconduct. The appointed Whistleblower Investigation Officer who will be external to the Company has the responsibility for conducting the investigation into a Reportable Matter. The Whistleblower Investigation Officer will be appointed by the Chair of the Audit & Risk Committee. The Company will utilize whistleblower@eaumining.com to collect online submissions to which will be confidentially and automatically forwarded to the Whistleblower Protection Officer and the EAU Chair of the Audit & Risk Committee. Whistleblowers can also report their concern to the Australian Securities &

Investments Committee or other appropriate regulatory body in Australia. Whistleblowers can remain anonymous throughout the entire process of their submission however this may impact the ability to properly verify and assess the allegations being made. All information about and supplied by the Whistleblower will remain anonymous unless specified otherwise by the law, legal representation, to prevent an imminent serious threat, or by the request of the Whistleblower. If an employee of EAU Mining releases confidential details about the Whistleblower they will be subject to disciplinary action including termination and legal action. All documents and correspondence relating to the Reportable Matter will be treated as strictly confidential and will be stored in safe keeping.

The investigation will include examining the information submitted by the Whistleblower as well as independently examining other factors related to the alleged misconduct. The objective of the investigation is to assess where there is enough legitimate evidence to substantiate the allegation being made. The investigation will be carried out in a responsible time frame and a report will be compiled to the attention of the Chair of the Audit & Risk Committee and the CEO of EAU Mining. If the investigation substantiates the Reportable Matter, the Company will provide redress and rectify wrongdoing where appropriate and practicable. The Whistleblower will be advised in writing of the outcome of the investigation and steps the Company is taking, if applicable, to rectify the situation. The Whistleblower will be protected from reprisals and will not be personally or professionally disadvantaged as a result of coming forward confidentially to report an alleged misconduct. They will be entitled to protection from such attacks by Australian whistleblower protection laws that provide that a whistleblower cannot be subjected to criminal, administrative or civil liability for making a confidential complaint. The reporting of complaints on spurious grounds that could have significant reputational impacts to the Company will also be treated seriously and could result in disciplinary action and or legal consequences. Questions on the Whistleblower Policy should be directed to the specified email account and will be addressed by the Whistleblower Protection Officer and or the Chair of the Audit & Risk Committee.