

Appendix B: Sustainability Disclosure Index FY24

Global Reporting Index (GRI) Disclosure Index

The GRI Disclosure Index should be read in conjunction with the Neometals' Sustainability Report (published within the Annual Report 2024), Annual Report 2024, Sustainability Performance Data (Appendix A) and the 2024 Corporate Governance Statement and Charter, available on our website. These disclosures correspond with our material topics, which were reviewed in 2024.

Statement of use: Neometals reported with reference to the GRI Universal Standards 2021 for the reporting period 1 July 2023 to 30 June 2024. Neometals applied GRI 1: Foundation 2021 in this report.

GRI 2: General Disclosures 2021	
Disclosure	Location of response and/or Omission
2-1 Organisational details	FY24 Annual Report - About us (page 5).
2-2 Entities included in organisations sustainability reporting	FY24 Annual Report - About us (page 5).
2-3 Reporting period, frequency and contact point	Annual reporting for financial year ended 1 July 2023 - 30 June 2024. Contact info@neometals.com.au
2-4 Restatements of info	Stated accordingly where applicable.
2-5 External assurance	At present, Neometals' Sustainability Report is not externally assured. The Sustainability Report is internally reviewed by the Risk & Sustainability Committee and approved by the Board.
2-6 Activities, value chain and other business relationships	FY24 Annual Report - Operations Overview - (page 8 – 16).
2-7 Employees	Sustainability Performance Data FY24.
2-8 Workers who are not employees	Sustainability Performance Data FY24. Neometals records the number of non-direct employees, contractors and casuals working under the Company's operational control. The contractual arrangements of contractors notes the requirement to supply us with total hours worked to Neometals. This data is combined with Neometals' health and safety performance data.
2-9 Governance structure and composition	FY24 Annual Report - Board of Directors and Committees; FY24 Corporate Governance Statement - Operation of the Board www.neometals.com.au/investors/corporate-governance
2-10 Nomination and selection of the highest governance body	FY24 Annual Report - Board of Directors and Committees; Corporate Governance Statement - Nominations Committee Charter.
2-11 Chair of the highest governance body	FY24 Annual Report - Directors' Report; FY24 Corporate Governance Statement - Role of the Chairperson.
2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Statement - Committee Memberships & Responsibilities - Risk & Sustainability Committee.
2-13 Delegation of responsibility for managing impacts	Corporate Governance Statement - Ethical Conduct and Responsible Decision-Making.
2-14 Role of highest governance body in sustainability reporting	Corporate Governance Statement - Risk & Sustainability Committee.
2-15 Conflicts of interest	Corporate Governance Charter - Code of Conduct/Values - Conflict of Interest Protocol.
2-16 Communication of critical concerns	FY24 Annual Report - Director's Report.
2-17 Collective knowledge of the highest governance body	FY24 Annual Report - Director's Report. Corporate Governance Charter - Nominations Committee Charter.
2-18 Evaluation of the performance of the highest governance body	FY24 Annual Report - Remuneration Report; FY24 Corporate Governance Statement - Performance reviews
2-19 Remuneration policies	FY24 Annual Report - Remuneration Report; FY24 Corporate Governance Statement - Remuneration of Directors and Executives.
2-20 Process to determine remuneration	FY24 Annual Report - Remuneration report; Remuneration Policy.
2-21 Annual total compensation ratio	FY24 Annual Report - Remuneration Report.
2-22 Statement on sustainable development strategy	FY24 Annual Report - A message from our Chairman & MD (page 7).
2-23 Policy commitments	FY24 Corporate Governance Statement; Policies www.neometals.com.au/investors/policies

GRI 2: General Disclosures 2021	
Disclosure	Location of response and/or Omission
2-24 Embedding policy commitments	Neometals embeds its policy commitments for responsible business conduct through all levels of the organisation through its Corporate Governance Statement, EESG Policy, the Board and the four committees, namely Risk and Sustainability, Nominations, Audit and Remuneration. Neometals policies, Risk and Sustainability Committee terms of reference and Group Code of Conduct/Values guide our activities and is embedded in our standard vendor terms and conditions and Supplier Code of Conduct.
2-25 Processes to remediate negative impacts	Neometals do not currently have a standard grievance mechanism. Grievances are managed through our Whistleblower Policy and procedure with grievances is lodged via the Company Secretary (cosec@neometals.com.au). Any complaint or grievance are taken seriously and investigated and reported to the Board if significant.
2-26 Mechanisms for seeking advice and raising concerns	Whistleblower Policy [www.neometals.com.au/investors/policies]
2-27 Compliance with laws and regulations	FY24 Annual Report - Director's Report; Sustainability Performance Data FY24.
2-28 Membership associations	FY24 Annual Report - Key Memberships (page 22).
2-29 Approach to stakeholder engagement	FY24 Annual Report - Stakeholder Engagement (page 22).
2-30 Collective bargaining agreements	None of Neometals' employees are covered by a collective bargaining agreement. Neometals recognises the right of workers to form and join trade unions and to bargain collectively. Corporate Governance Charter - Code of Conduct.

Material Topics	
Disclosure	Location and/or Omission
GRI 3: Material topics 2021	
3-1 Process to determine material topics	FY24 Annual Report - Material Topics (page 22 - 23).
3-2 List of material topics	FY24 Annual Report - FY24 Material Topics (page 23).
Climate and emissions	
GRI 3: Material topics 2021	
3-3 Management of material topics	FY24 Annual Report - Environmental care (page 24 - 25); FY23 ESG Report (page 23 – 24)
GRI 302: Energy 2016	
302-1 Energy consumption within the organization	Sustainability Performance Data FY24.
302-2 Energy consumption outside the organisation	Neometals does not currently record this information.
302-4 Reduction of energy consumption	Neometals does not currently record this data.
302-5 Reductions in energy requirements of products and services	Neometals does not currently record this data. Through Neometals' Research and Development and downstream key projects, we have an opportunity to ensure minimisation of energy consumption by investing in innovation-related to energy efficiency opportunities and reducing climate-related risks. We are developing greener more sustainable products for the value chain.

Material Topics	
Disclosure	Location and/or Omission
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	Sustainability Performance Data FY24.
305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Performance Data FY24.
305-3 Other indirect (Scope 3) GHG emissions	Neometals does not currently record this information. Scope 3 emissions are considered as part of the lifecycle assessments (LCA) of our projects.
305-4 GHG emissions intensity	Neometals does not currently record this information as not in production.
305-5 Reduction of GHG emissions	Neometals does not currently record this data. As Neometals' operational context evolves, we will conduct emissions reduction targets in line with regulatory requirements.
305-6 Emissions of ozone-depleting substances (ODS)	Neometals does not currently record this information as not in production.
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Neometals does not currently record this information as not in production.
Waste management and circular economy	
GRI 306: Waste 2020	
3-3 Management of material topics	FY24 Annual Report - Environmental care (page 24 - 25).
306-1 Waste generation and significant waste-related impacts	FY24 Annual Report - Waste management and circular economy (page 25). Our projects are designed to minimise the generation of process and non-process waste.
306-2 Management of significant waste related impacts	FY24 Annual Report - Waste management and circular economy. Our projects are designed to minimise the generation of process and non-process waste.
306-3 Waste generated	Neometals does not currently record this information as not in production. We manage all waste and hazardous materials in accordance with local standards and regulatory requirements.
306-4 Waste diverted from disposal	Neometals does not currently record this information as not in production. We manage all waste and hazardous materials in accordance with local standards and regulatory requirements.
306-5 Waste directed to disposal	Neometals does not currently record this information as not in production. We manage all waste and hazardous materials in accordance with local standards and regulatory requirements.
Shared economic and social outcomes	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY24 Annual Report - Community benefit (page 26).
GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	Sustainability Performance Data FY24; FY24 Annual Report.
201-2 Financial implications and other risks and opportunities due to climate change	FY24 Annual Report - Climate change and emissions (page 24).
201-3 Defined benefit plan obligations and other retirement plans	Neometals does not offer retirement plans other than those offered by government. Contributions are paid by the employer and employees.
201-4 Financial assistance received from government	Neometals did not receive any financial assistance from the government.
GRI 203: Indirect Economic Impacts 2016	
203-1 Infrastructure investments and services supported	FY24 Annual Report - Community benefit (page 26); Sustainability Performance Data FY24.
203-2 Significant indirect economic impacts	Neometals does not currently record this information as not in production.

Products for a sustainable future	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY24 Annual Report - Community benefit (page 26).
GRI 301: Materials 2016	
301-1 Materials used by weight or volume	Neometals does not currently record this information as not in production.
301-2 Recycled input materials used	Neometals does not currently record this information as not in production.
301-3 Reclaimed products and their packaging materials	Neometals does not currently record this information as not in production.
Health, safety and wellbeing	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY24 Annual Report - People (page 28).
GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	FY24 Annual Report - Health, safety and wellbeing (page 28).
403-2 Hazard identification, risk assessment and incident investigation	FY24 Annual Report - Health, safety and wellbeing (page 28).
403-3 Occupational health services	FY24 Annual Report - Health, safety and wellbeing (page 28).
403-4 Worker participation, consultation and communication on occupational health and safety	FY24 Annual Report - Health, safety and wellbeing (page 28).
403-5 Worker training on occupational health and safety	FY24 Annual Report - Health, safety and wellbeing (page 28).
403-6 Promotion of worker health	FY24 Annual Report - Health, safety and wellbeing (page 28).
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	FY24 Annual Report - Health, safety and wellbeing (page 28).
403-8 Workers covered by an occupational health and safety management system	FY24 Annual Report - Health, safety and wellbeing where our employees work under the health and safety management system of an external party, the requirements of the applicable health and safety system as well as our safety requirements apply.
403-9 Work-related injuries	Sustainability Performance Data FY24.
403-10 Work-related ill health	Sustainability Performance Data FY24.
Talent attraction and development	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY24 Annual Report - People (page 29).
GRI 202 Market Presence 2016	
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Neometals does not currently disclose this information.
202-2 Proportion of senior management hired from the local community	All of Neometals' executives are hired from the local community including those born or who have legal right to reside indefinitely in Australia.
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	Sustainability Performance Data FY24.
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Neometals does not currently disclose this information. Neometals does however comply with local legislation with respect to providing benefits to all our employees. Benefits includes leave, training and education opportunities.
401-3 Parental leave	Sustainability Performance Data FY24.
GRI 402: Labour/Management Relations 2016	
402-1 Minimum notice periods regarding operational changes	Neometals endeavours to provide timely disclosure of significant operational changes and consult with employees affected by the changes. We consider the employee's personal circumstances and take all reasonable measures to mitigate adverse effects these changes will have on employees.

Talent attraction and development cont'd	
GRI 404: Training and Education 2016	
404-1 Average hours of training per year per employee	Sustainability Performance Data FY24.
404-2 Programs for upgrading employee skills and transition assistance programs	FY24 Annual Report - Talent attraction and development (page 29).
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	Sustainability Performance Data FY24.
405-2 Ratio of basic salary and remuneration of women to men	Neometals does not currently disclose this information.
Ethical values	
GRI 3: Material Topics 2021	
3-3 Management of material topics	F24 Annual Report - Ethics and accountability (page 30); FY24 Annual Report (page 38 – 39).
GRI 205: Anti-corruption 2016	
205-1 Operations assessed for risks related to corruption	Sustainability Performance Data FY24.
205-2 Communication and training about anti-corruption policies and procedures	Sustainability Performance Data FY24.
205-3 Confirmed incidents of corruption and actions taken	Sustainability Performance Data FY24.
GRI 206: Anti-competitive Behaviour 2016	
206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices.	Sustainability Performance Data FY24.
GRI 406: Non-discrimination 2016	
406-1 Incidents of discrimination and corrective actions taken	Nil.
GRI 408: Child Labour 2016	
408-1 Operations and suppliers a significant risk for incidents of child labour	FY24 Annual Report - Supply chain integrity (page 31). Neometals does not employ people younger than 18.
GRI 409: Forced or Compulsory Labour 2016	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	FY24 Sustainability Performance Data FY24; Annual Report - Supply chain integrity (page 31).
GRI 410: Security Practices 2016	
410-1 Security personnel trained in human rights policies or procedures	Not applicable - Neometals operates primarily in Australia, Europe and North America, with no requirements for security personnel.
GRI 411: Rights of Indigenous Peoples 2016	
411-1 Incidents of violations involving rights of Indigenous peoples	There were no reported incidents of violations involving rights of Indigenous peoples.

Ethical values cont'd	
GRI 414: Supplier Social Assessment 2016	
414-1 New suppliers that were screened using social criteria	Nil. Supplier due diligence program commenced in FY24. FY24 Annual Report - Supply chain integrity (page 31).
414-2 Negative social impacts in the supply chain and actions taken	Nil. Supply chain due diligence program commenced in FY24. FY24 Annual Report - Supply chain integrity (page 31).
GRI 308: Supplier Environmental Assessments 2016	
308-1 New suppliers that were screened using environmental criteria	Nil. Supply chain due diligence program commenced in FY24. FY24 Annual Report - Supply chain integrity (page 31).
308-2 Negative environmental impacts in the supply chain and actions taken	Nil. Supply chain due diligence program commenced in FY24. FY24 Annual Report - Supply chain integrity (page 31).
GRI 415: Public Policy 2016	
415-1 Political contributions	Nil. Neometals does not make any financial or in-kind contributions to political donation requests.