



SILICA RESOURCES
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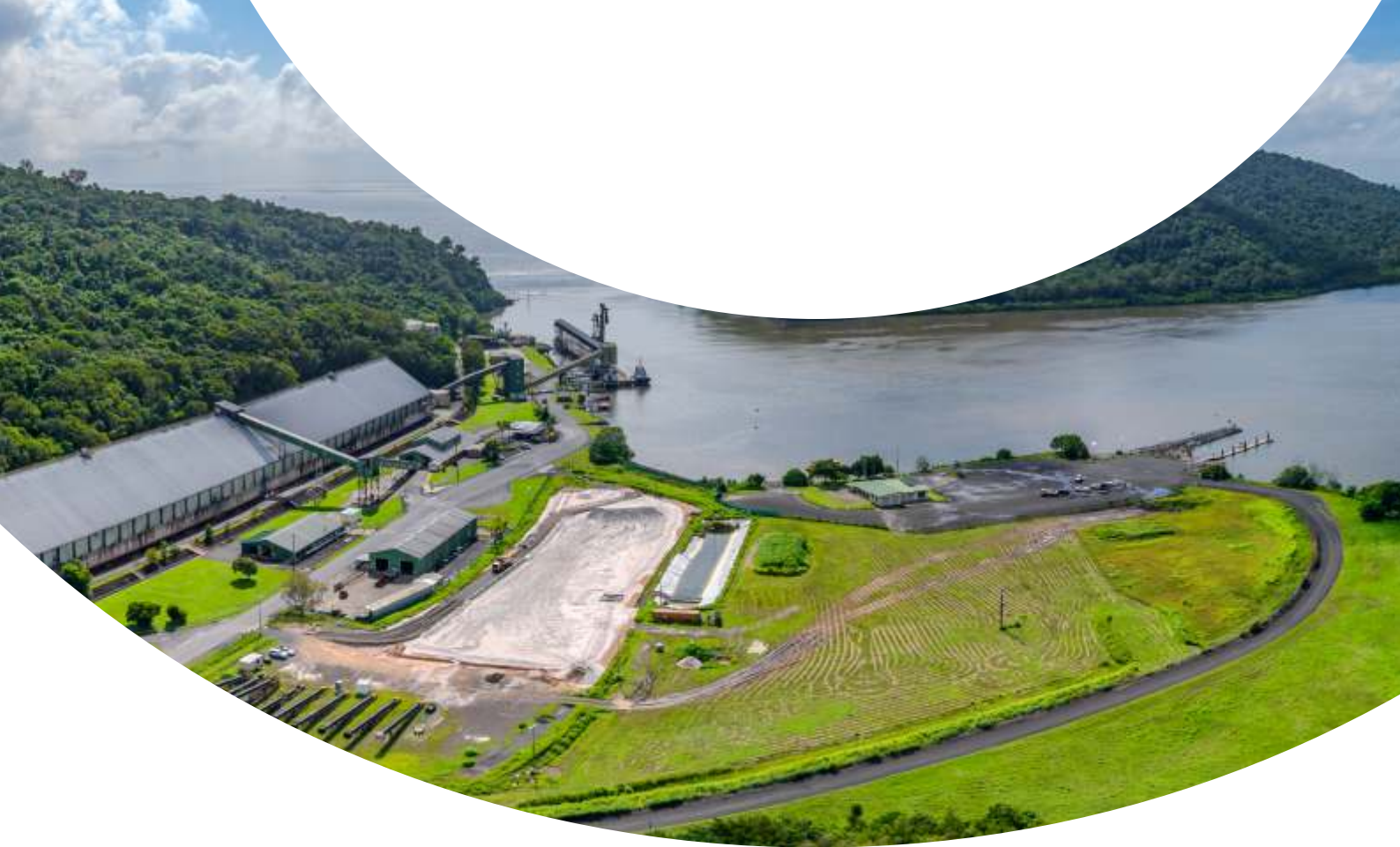
2025

Sustainability Report

Mourilyan Silica Project
Cassowary Coast,
Far North Queensland

**Responsibly mining and
manufacturing Australian
critical minerals.**

Reporting period: 1 July 2024 to 30 September 2025



Acknowledgement of Country

Silica Resources Australia Ltd. (SRA) acknowledges the Mandubarra and Mamu People as the Traditional Owners of the land and sea on which the Mourilyan Silica Project is situated. We pay our respects to Elders past, present and emerging, and recognise the Traditional Owners' continuing connection to land, water, sea and community.

In June 2025 SRA finalised a Native Title Agreement (NTA) with the Mamu Aboriginal Corporation (MAC). MAC is the Prescribed Body Corporate (PBC), to manage native title rights and interests on behalf of traditional owners after a native title determination. We are grateful for the relationship between SRA and the Traditional Owners, and for the long-term legacy partnerships the Native Title Agreement makes possible.



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About this Report

This report covers SRA's performance and activities for the period 1 July 2024 to 30 September 2025. It is a 15-month period, adopted to bridge from the close of our 2024 inaugural reporting period (30 June 2024) to our annual reporting cycle aligned with the Company's fiscal year (ending 30 September 2025).

Reporting entity and boundary

The reporting entity is Silica Resources Australia Ltd and its subsidiary Mourilyan Silica Resources Pty Ltd (MSR). Content covers the Mourilyan Silica Project (MSP), located approximately 100 km south of Cairns in the Cassowary Coast Regional Council area of Far North Queensland.

Operational stage

The MSP was commissioned across April through May 2025 and remained in an early commissioning and limited operational phase through to 30 September 2025. Performance data for the reporting period reflects this initial phase and should not be read as representative of steady-state performance. For clarity, we do not describe 2025 as an 'inaugural year of full operations', because the project was still transitioning from commissioning to sustained production.

Operations have continued to ramp up since period end. Our next annual reporting cycle (1 October 2025 to 30 September 2026) falls outside the scope of this report and is expected to be a ramp-up year rather than a steady-state period. A representative annual baseline will emerge once production is consistently operating at target capacity and will be reported in a future cycle.

Post-period work included in this report

Three significant assessments were completed after 30 September 2025 but before publication and are included for transparency. These assessments directly inform our disclosures on climate, governance and materiality and will govern future reporting cycles. They also represent the delivery of commitments made in our 2024 report:

- The Climate Change Risk Assessment (AASB S2 aligned), completed 27 January 2026;

- The independent Governance Framework Review, completed 27 January 2026;

- The Integrated Materiality Assessment workshop held 10 March 2026.

Post-period items are clearly dated throughout the report so readers can distinguish in-period performance from subsequent development.

Reporting frameworks

This report is informed by:

- AASB S1 (general sustainability disclosures): used to inform structure - this report is not a full AASB S1 disclosure;

AASB S2 (climate-related disclosure), as reflected in our Climate Change Risk Assessment;
SASB Construction Materials (EM-CM);
SASB Metals and Mining (EM-MM);
GRI Mining Sector Standard 14;
GRI 101: Biodiversity 2024;
The GHG Protocol, for emissions methodology.

Where standards are applied to selected disclosures rather than in full, this is noted in Appendix A3 (Combined Disclosure Index).

Materiality lens

This report is structured around the focus areas identified through our Integrated Materiality Assessment, completed in March 2026 (post reporting period). The process, focus areas and interpretation are described in full on page 8.

Data approach

Metrics are presented for the reporting period with clear units and methodology notes. Partial-period data is clearly labelled. Consolidated metrics appear in Appendix A1.

Assurance

Internal review only. No external third-party assurance has been sought for this report.

Consultant

This report was prepared with the assistance of Optimize Group Inc., our sustainability reporting consultant. All factual content, data and disclosure decisions are SRA's responsibility.

Feedback

We welcome feedback. Please contact us at info@silicaresearch.com.au or 1800 SILICA (1800 174 542).

1.



An aerial photograph of a silica processing facility. In the foreground, there are large piles of light-colored silica sand and several stacks of white rectangular silica bricks. A yellow truck is parked near a small blue-roofed building. The facility is situated in a rural area with green fields and distant mountains under a cloudy sky. The image is framed by a white, wavy, abstract shape that separates the text from the background.

INTRODUCTION

Letter from the CEO

Our first Sustainability Report, published in July 2024, set out what we intended to do. This one is about what we have done, the relationships that made it possible, and the work still ahead.

During this reporting period, SRA moved from a project under construction to a company producing silica sand from our plant on the Cassowary Coast. I am proud of the team who made that happen, and of the care they brought to the work. Pages 4 and 5 lay out the milestones. This letter is about the relationships and commitments behind them.

Our relationship with the Mandubarra and Mamu People, and with the Mamu Aboriginal Corporation (MAC) as the Prescribed Body Corporate (PBC), is foundational to this business. In June 2025, SRA finalised a Native Title Agreement. In November 2025, SRA and MAC co-designed a Values Statement naming four principles that will guide how we work together: Respect, Transparent, Honest and Trust. These are not just words. These values describe how we intend to show up, how we treat each other when things are going well and how we behave when we disagree. I am grateful to the MAC for the care and partnership they have brought to this relationship (page 39).

The Mourilyan area has grown cane for generations, and the cane farmers around us are among our most important neighbours, and several of them chose to sell us land. Where we have acquired surrounding cane properties, we have leased them back long-term so cane farming can continue. Where the family home sits on the farm, we have offered lifetime tenancies so residents, often elderly, can remain on the land they have called home for decades. These arrangements have supported the project, kept cane growing in the area, and given landowners additional retirement and succession options (page 48).

Ports North, the Queensland Government-owned corporation responsible for the Port of Mourilyan, has been a valued partner for SRA. Building on our 10-year lease at the Port of Mourilyan, during this period we updated our port-side approvals, amending the existing Development Approval and Environmental Authority and securing new ones, to enable bulk product handling in support of Stage 1. These are enabling arrangements for Stage 1, and equally important, they reflect a shared view of what the Port of Mourilyan can become as a year-round export gateway for Far North Queensland (pages 29).

The port sits 27 kilometres from site. After period close, we signed a Memorandum of Understanding with MSF Sugar to explore using existing cane rail infrastructure to move product to the port. The aim is clear: fewer trucks on local roads as we scale, with real gains for road safety, wildlife and emissions. It also supports MSF to employ rail workers year-round, rather than just the few months of the harvest season. These are practical, collaborative arrangements that make this project work. Each came about because the outcome made sense on both sides (pages 16 and 47).

We are a Cassowary Coast operation. Our neighbours, our suppliers, and many of our workforce are part of this community. During the reporting period we engaged directly with neighbouring landowners and cane farmers, with the Kurrimine Beach Progress Association, and through our standing community channels. Where concerns were raised, we listened, we responded, and we kept our standing channels open. We will continue to do so (page 47).

Good governance starts with knowing what matters and being willing to assess our own practices against it.

We commissioned an independent Governance Framework Review during this period, voluntarily and ahead of any formal requirement. We did it because we wanted to know. The review confirmed that our governance is sound and proportionate for our stage and identified areas for continued strengthening as we scale (page 31).

On climate, we commissioned an AASB S2-aligned Climate Change Risk Assessment during the period. It was required under our Queensland Investment Corporation (QIC) facility, and we executed it with real rigour because we wanted to understand what climate risk actually means for this operation, not just tick a box (page 54).

We also refreshed our materiality view through a structured Integrated Materiality Assessment, drawing together stakeholder input, operational learning and formal evidence to identify what matters most for us to manage well (page 22).

Together they reflect the way we intend to run this company.

Supporting pathways into engineering for Indigenous students from the Cassowary Coast is something we wanted to do deliberately and from the start. During this period, together with Jabin, an Indigenous-owned and founded engineering consultancy, we established the SRA/Jabin Indigenous Engineering Scholarship. It provides a four-year \$20,000- a- year scholarship with paid placements and mentoring. In November 2025, we were proud to announce Mia Terry as the inaugural recipient. Mia began her civil engineering studies at Queensland University of Technology (QUT) in early 2026, and we look forward to supporting her through them (page 17).

We understand we are an important part of the Cassowary Coast community and with this in mind we have sponsored community events and sporting clubs.

We are also part of the emerging Coalition for Responsible Sand and Silicates, led by the University of Queensland's Sustainable Minerals Institute. Standards for responsible sand and silicate production matter. We want to help build them (Appendix A2).

We are in early operations, and 2026 is a ramp-up year. A representative operating baseline will become clear as production reaches target rates. We will report on our performance as it develops.

This reporting period reflects the work of many partners across our community. To everyone, named in this report and unnamed, who has contributed to making this project work, I am grateful. The relationships matter as much as the milestones.

Thank you



A handwritten signature in dark ink, appearing to read 'Rob Tindall'.

Rob Tindall
Managing Director and
Chief Financial Officer

SRA at a Glance

SRA is a public unlisted, 100% Australian-owned critical minerals company, established in 2021. Our sole project is the Mourilyan Silica Project on the Cassowary Coast, a long-life operation producing a wide range of silica products from a single high-quality resource. This report covers the 15 months from 1 July 2024 to 30 September 2025.

Key milestones, July 2024 to September 2025



The Company

Established in 2021 and headquartered in Melbourne, Victoria.

Board of Directors at 30 September 2025: Executive Chair, Managing Director and CEO, and three non-Executive Directors. A fourth non-Executive Director was appointed post-period (see page 25 and Appendix A2).

The Project

Mourilyan Silica Project (MSP), approximately 100 km south of Cairns, between Mourilyan Harbour and Kurrimine Beach.

50-year mine life, two stage project. Stage 1 (the current operation) is in early operations. Stage 2 (a planned expansion adjacent to Stage 1) is anticipated to commence in 2028, subject to approvals and Final Investment Decision. Full detail on page 15.

Commissioned April and May 2025 and in an early operational phase through 30 September 2025.

Tenements: Mining Lease ML 20378 granted. Mining lease applications MLA 20695 and MLA 20696 are in progress. Environmental Authority (EA) EPVL00591713 is in force.

The Mourilyan deposit comprises a Mineral Resource estimated at 52 million tonnes and an Ore Reserve estimated at 29 million tonnes of low-iron silica, reported in accordance with the JORC Code 2012.

Detailed Resource and Reserve classifications and Competent Person Statement are available on request. Product range includes industrial silica sand, low-iron PV sand, and heavy mineral concentrate, serving ceramics, fibreglass, high-end glass, pigments, foundry, 3D printing, photovoltaic glass and proppant markets. Higher specification refined flours sit within the project's staged development pathway (see page 10).

Workforce at 30 September 2025. SRA's direct staff comprised 16 people (13.5 FTE), with the broader team reaching approximately 47 people (23.75 FTE) once specialist consultants are included. Full workforce breakdown is reported on page 43.

Key Partnerships

MAC and Mandubarra People. Traditional Owners for the project area core partnership anchored in the formalised NTA (page 39).

QIC. Institutional lending partner (page 29).

Queensland Government. IPP partner.

Jabin. Indigenous-owned engineering consultancy and co-partner on the SRA/Jabin Indigenous Engineering Scholarship (page 17).

Cassowary Coast Regional Council. Economic Development team (page 47).

MSF Sugar. Cane rail infrastructure engagement (page 47).

Advance Cairns. Executive Member of the regional economic development body for Tropical North Queensland.

Far North Queensland Ports Corporation Limited (trading as Ports North). Key Port Infrastructure Landlord (pages 29 and 48).

Why Silica: Critical Minerals and a Staged Strategy

Why Silica?

Critical Minerals and a Staged Strategy

Silicon is a designated Australian critical mineral, and high-purity silica sand is its upstream feedstock. The materials we mine and process underpin products across modern industrial and clean technology supply chains, including glass, ceramics, fibreglass, foundry, photovoltaic cells, high performance optical glass, semiconductors, and batteries.

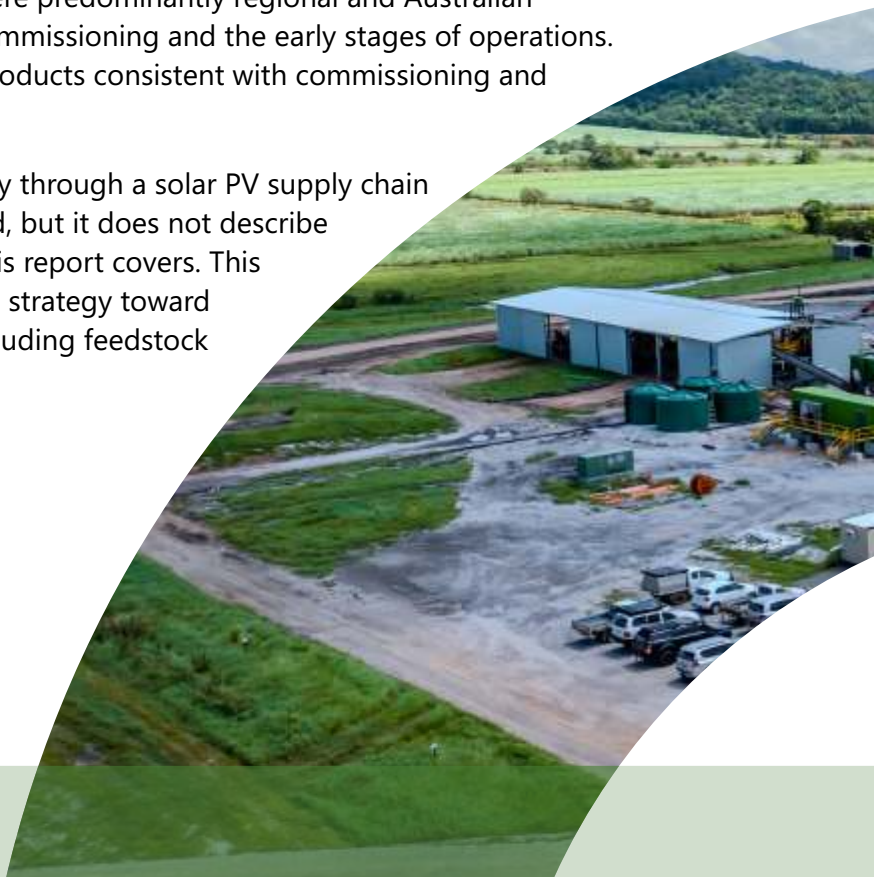
What differentiates SRA is the quality of the Mourilyan resource. The purity, grain size, and low iron content of the deposit allows a single in-situ ore body to support a wide product range, from industrial-grade sand today through to higher specification refined flours, as downstream processing infrastructure is developed under the project's staged strategy.

SRA is one of the few Australian producers qualified to American Petroleum Institute (API) Standard 19C, a demanding technical standard that positions SRA as a domestic supplier into an industrial market that has traditionally relied on imported product.

Customer mix during the reporting period

During the reporting period, our customers were predominantly regional and Australian industrial buyers, reflecting demand during commissioning and the early stages of operations. Production was focused on industrial-grade products consistent with commissioning and prevailing market demand.

Our 2024 report described the project primarily through a solar PV supply chain lens. That long-term direction has not changed, but it does not describe what the project sold during the 15 months this report covers. This report reflects the in-period reality. The staged strategy toward higher specification downstream products, including feedstock for the solar PV supply chain, remains in place.



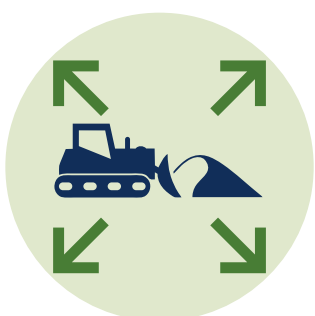
Our staged strategy

Stage 1.



Mining on the current freehold land, a brownfield site that has held a mining lease since 2003. Production focuses on industrial-grade silica sand and low-iron photovoltaic (PV) sand. Stage 1 is where the project operates today. Equipment to enable production of low-iron Thin Film Transistor (TFT) flour has been ordered for installation in the current plant. A separate silica flour mill, to enable production of low-iron super-fine flour for ceramics, paints, cosmetics and optical glass markets, is anticipated for a future construction phase; a deposit has been placed on the mill, with installation subject to selection of an optimal site. This stage does not require a NTA.

Stage 2.



A planned expansion adjacent to Stage 1, comprising additional mining area and common user infrastructure at the Port of Mourilyan. Commencement is anticipated in 2028, subject to approvals and Final Investment Decision. Stage 2 is governed by the NTA with MAC, finalised in June 2025.





The Mourilyan Silica Project

Project setting

The MSP sits between Mourilyan Harbour and Kurrimine Beach on land with a long industrial and agricultural history. The surrounding landscape is a mosaic of sugarcane farming, banana crops, cattle grazing, extractive operations and protected conservation areas. It sits adjacent to two World Heritage areas, the Wet Tropics to the west and the Great Barrier Reef to the east. Tourism is an important industry for the region, with people visiting to enjoy the natural beauty and recreational fishing.

Site and tenure

- Location: approximately 100 km south of Cairns, 30 km south of Innisfail, 5 km from the Bruce Hwy and 27 km from the Port of Mourilyan;
- Mining Lease over the Stage 1 area held since 2003. The current ML 20378 was granted in June 2015 and covers the currently permitted Stage 1 footprint;
- Stage 2 mining lease applications (MLA 20695, MLA 20696) in progress;
- Environmental Authority EPVL00591713 in force;
- Port of Mourilyan lease (10 years) dated 16 January 2024 provides exclusive access for Stage 1 product handling;
- Significant freehold land base assembled, including surrounding cane properties. See page 47 for leaseback arrangements with previous owners so land continues to be farmed for cane.

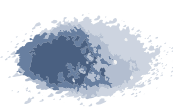
How we mine and process



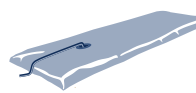
Near surface silica resource extracted by shovel and truck. No explosives, no blasting



Processing is mechanical separation and washing. No hazardous chemicals are used in the process circuit



Material is cut on site at 75 microns. Wet processing throughout prevents fine particle release



Particles smaller than 75 microns are captured wet into Geotube bags, removing the need for a tailings dam (see page 63)



Water is recycled through a closed loop system stored in tanks (see page 60)



Operating parameters during the reporting period

Mining and plant operating hours were 12 hour day shifts, Monday to Friday, even though the Environmental Authority permits 24/7 operation. Truck movements were similarly limited to daytime hours, seven days per week. Following the planned upgrade of Stephenson Rd to a sealed standard, truck operations may extend beyond daytime windows, subject to operational need and regulatory approvals.

Logistics and port

During the reporting period, all product was moved by road from site directly to customers; no product was shipped through the Port of Mourilyan. The 10-year Port of Mourilyan lease secures port handling capability for Stage 1 as the project scales. See page 47 for regional transport engagement, including road safety and the Stephenson Rd upgrade.

Production scale: reporting period and forward path

Production during commissioning and early operations is not a representative annual volume and is not annualised in this report. First silica sand was produced in April 2025. Total in-period product volume is reported in Appendix A1.

Case Study: The SRA/Jabin Indigenous Engineering Scholarship

Case Study

The SRA/Jabin Indigenous Engineering Scholarship

The SRA/Jabin Indigenous Engineering Scholarship was designed, launched and opened for applications during the reporting period. It is part of SRA's Indigenous Engagement Plan and stands in addition to, not inside, the NTA with MAC, which contains its own separate Scholarship provision (see page 39).

Who is it for

The scholarship is open to Indigenous students with a connection to the Cassowary Coast who are in Year 11 or Year 12, or entering their first year of university, and who are studying or accepted into an accredited engineering undergraduate program. MAC descendants are particularly encouraged to apply. Students who have been schooled outside the region for education reasons are eligible. The scholarship was designed with that reality in mind.

What SRA provides

A\$20,000 per year for the duration of the four-year degree (A\$80,000 in total), comprising:

- A weekly living away allowance of A\$450 per week for 40 weeks (A\$18,000);
- Lump sum payments at the beginning of each semester of A\$1000 for two semesters (A\$2000), for books, laptop, rental bond, flights and other set-up costs;
- Paid placement at the SRA site during university holidays, with accommodation support if needed during placements;
- Opportunity to be considered for work with SRA or Jabin after graduation.

What Jabin provides

- Mentoring by registered Indigenous engineers in a culturally safe environment;
- One to two days of paid work per week at Jabin's Fortitude Valley (Brisbane) office for students based there during study;
- Placement opportunities, including in remote communities, depending on project work.

Our inaugural recipient: post period

In November 2025, shortly after the reporting period closed, we announced that Mia Terry, a Year 12 student at Good Counsel College in Innisfail and a proud Mamu and Malanbarra Yidinji woman, had been selected as the inaugural SRA/Jabin Indigenous Engineering Scholarship recipient. Mia commenced her civil engineering studies at the Queensland University of Technology in 2026.

“As a former Innisfail student myself, I'm really proud to be able to partner with Silica Resources Australia and offer this opportunity to the next generation of Cassowary Coast Indigenous Engineers, said Dennis Jose, founder and co-director of Jabin.”

Applications for the next scholarship round open in 2027. It is expected that Mia will act as a role model to encourage other Indigenous students to study science, technology, engineering and mathematics and apply for the scholarship in future years. Dennis and Mia are both examples of 'you can be what you see'. Since Mia's award, Indigenous community members are thinking of and encouraging younger students to consider applying for the

“This is a fantastic opportunity that not only highlights Mia's outstanding achievements and potential but also serves as a beacon of hope and inspiration for our local Indigenous youth and the broader community.

This highlights the dedication of Silica Resources Australia and Jabin in nurturing the talents and skills of Indigenous students. You are creating pathways for future generations of Indigenous youth to chase their dreams and make meaningful contributions to their communities.

- Lisa Sue San, Transition Pathways Officer, Cassowary Coast Region, Department of Education, Far North Queensland/State Schooling

”



“

The financial support provided by this scholarship will significantly help me and my family to cover the costs of moving to Brisbane to study. It will allow me to focus on my studies, while covering my living costs,

said Mia

”

2.





MATERIALITY and GOVERNANCE

Our Materiality Lens

The 2026 Integrated Materiality Assessment

In our 2024 report we completed our first ESG materiality assessment, a structured, stakeholder-informed process that identified 21 material ESG topics, and we committed to refreshing our materiality view as our context evolved. We have now delivered that commitment. Our Integrated Materiality Assessment was completed in March 2026 and is a meaningful advance on that 2024 approach.

Why we call it integrated

The Integrated Materiality Assessment draws together four streams of evidence into a single enterprise priority view, rather than treating each as a separate exercise. The four streams are:

- The independent Governance Framework Review;
- The AASB S2-aligned Climate Change Risk Assessment;
- An updated Environmental, Social and Governance (ESG) baseline;
- Operational learning from commissioning and early operations.

How we got here

The process was structured, multi-step, and independently facilitated by Optimize Group.

Step 1: Reporting landscape refresh, including AASB S1 and S2, lender and insurer expectations, and mining sector reporting developments since 2024.

Step 2: Updated ESG landscape assessment using a PESTLE (political, economic, social, technological, legal and environmental) lens at international, national and local levels, together with global ESG mega trends.

Step 3: Stakeholder engagement. We reached out to a wide cross-section of internal and external stakeholders, including employees, management, the Board, MAC, community representatives, landowners, local government, academia, civil society, and lenders and investors.

Approximately 20 one-on-one and small-group interviews were conducted by an independent consultant for unbiased feedback.

Step 4: Integration of new evidence streams, including the Climate Change Risk Assessment, the Governance Framework Review, and operational learning from commissioning and early operations.

Step 5: Management workshop held on 10 March 2026, attended by the Executive Chair, the Managing Director, senior management, and stakeholder relations, facilitated by Optimize Group.

How focus areas were identified

The workshop applied a two-step method. Step 1 identified compliance-triggered materiality, meaning topics that create direct statutory, permit or contractual obligations (for example Environmental Authority conditions, WHS regulations, Native Title obligations, lender covenants). These topics remain inherently material regardless of any further scoring. Step 2 considered enterprise exposure across four dimensions (financial impact, operational disruption, regulatory exposure and reputational exposure) to identify which topics represent our most significant enterprise exposures over the next two to three years. The full methodology is documented in the Integrated Materiality Assessment Report prepared by Optimize Group.

Our seven focus areas

The workshop confirmed seven enterprise focus areas from a universe of twenty material ESG topics. These areas receive additional program focus during early operations. The broader universe of twenty material topics continues to be managed through existing operational systems, policies and regulatory compliance. Omission from the focus list does not indicate de-prioritisation. It indicates that existing management attention and resources are appropriate for our current stage.

Environmental

Water Management. Water is the environmental topic we manage most closely, reflecting the site's location next to two World Heritage areas (page 15). The monitoring program extends back to 2003, providing a robust pre-operations baseline. See page 60.

Dust, Air Quality and Hazardous Materials. On dust and air quality, our approach operates on three fronts: workforce controls under our Health and Safety Management System and Silica Dust Management Plan (page 36); an ambient dust monitoring program established in October 2024 ahead of plant commissioning and reported to the Queensland Government under our Environmental Authority (page 62); and ongoing engagement with the surrounding community on dust and air quality (page 47). On hazardous materials, the wet wash process does not use hazardous chemicals in the process circuit (page 15).

Mine Closure, Rehabilitation and Legacy Planning. A 50-year mine life means closure and rehabilitation are part of design, not an end-of-life afterthought. Our 2024 report committed to a net positive legacy. This focus area advances that commitment through progressive rehabilitation under the 5-hectare disturbance cap, ongoing stakeholder co-design of post-closure land use, and development of the measurement framework that will allow us to track progress against the commitment. See page 66.

Social

Health and Safety. Safety is the first of our four corporate values. During commissioning and early operations, protecting our workforce, contractors from silica dust, transport, and plant hazards is our most material social topic. See page 36.

Indigenous Relations and Cultural Heritage. Our relationship with the Mandubarra and Mamu People sits at the heart of this business. The NTA finalised in June 2025, and the SRA and MAC Values Statement approved in November 2025, set the framework for how we work together. See page 39.

Community Relations. We are part of the Cassowary Coast community. This focus area covers proactive communication, how we respond to concerns, and how we contribute to the region. See pages 41 and 47.

Governance

Permitting and Regulatory Compliance. Our Environmental Authority, mining leases, QIC Facility Agreement and IPP Agreement carry embedded obligations we take seriously. Maintaining compliance and strengthening our compliance governance architecture is a priority as we scale. See pages 29 and 31.



Board Oversight of ESG

How governance operated during the reporting period

This page describes how SRA governance operated during the reporting period (1 July 2024 to 30 September 2025). Post period governance uplifts are described separately on page 22 (Governance Framework Review) and on page 22 (Climate Change Risk Assessment). Readers should interpret this page as reflecting governance during the reporting period, not its current (2026) state.

The Board

SRA is a public unlisted, 100% Australian-owned company. Board composition reflects that stage.

Executive Chair: **Peter Lansom.**

Managing Director and CEO: **Rob Tindall.**

Non-Executive Directors during the reporting period: **Michael Everard, Tyler Mapstone, Mark Pitcher.**

James Dickson was appointed as a fourth non-Executive Director on 31 October 2025 (post-period; see Appendix A2).

The Board operates under a Board-approved Board Charter.

Oversight structures

During the reporting period, risk, ESG and sustainability matters were overseen at full Board level through CEO and Managing Director reporting under the Board Charter, consistent with SRA's stage and unlisted, owner-led structure. This proportionate approach gives the Board direct line of sight on operational, financial and sustainability performance. Oversight structures are expected to evolve as the Company scales; formalisation priorities identified in the post-period Governance Framework Review are described on page 31.

A standing Nomination and Remuneration Committee operates under a Board-approved Charter and reports to the Board.

Governance policies in place during the period

Our policy framework continued to develop over the reporting period. Policies operating during the period include:

- Code of Conduct Policy;
- ESG Policy;
- Human Rights Statement;
- Share Trading Policy;
- Privacy Policy;
- Whistleblower Policy;
- Stakeholder Grievance Policy.

The following policies operated through the Employee Handbook throughout the reporting period:

- Grievance Policy;
- Discrimination, Harassment and Bullying Policy;
- Diversity and Inclusion Policy Statement.

Risk management during the period

Enterprise risk was managed through an emerging risk framework supported by operational incident reporting, environmental monitoring, health and safety management, and contractor HSE arrangements. Project-level and operational risk registers were maintained in support of Board reporting. The independent Governance Framework Review completed post period (see page 31) confirmed that this stage-appropriate approach is consistent with expectations for an unlisted company at SRA's current scale and identified areas where risk governance architecture is expected to formalise as operations mature.

Ethics and Stakeholder Grievance

Our four corporate values

Our four corporate values, first articulated in the 2024 report, anchor how we work.

Safety



First, before anything else.

Teamwork



One team, acting with dignity and respect.

Driven by Quality



Satisfaction and pride from the quality of our work.

Sustainability



Embracing sustainability for our business, our operations and our environment.

Code of Conduct

The SRA Code of Conduct Policy is Board-approved and applies to directors, officers, employees, consultants and contractors. The Code covers ethical behaviour, compliance with laws, conflicts of interest, anti-bribery principles, confidentiality and professional conduct. The Code is communicated at induction and is supported by the Employee Handbook.

Whistleblower Policy

The Whistleblower Policy was operationalised in September 2024. It encourages and provides guidance on the reporting of any instances of suspected unethical, illegal, corrupt, fraudulent or undesirable conduct involving SRA's business, and it provides protections against retaliation. Reporting pathways include internal channels, an independent human resources consultant, and external pathways to ASIC where relevant.

Employee Grievance Policy

The Employee Handbook Grievance Policy provides every employee with the right to raise a complaint where they believe a decision, behaviour or action affecting their employment is unfair. It covers day-to-day employment matters, and sits alongside the Whistleblower Policy, which is reserved for suspected unethical, illegal, corrupt, fraudulent or otherwise serious conduct.

Anti corruption and conflicts of interest

Anti-bribery and conflicts of interest principles are embedded in the Code of Conduct.

Stakeholder Grievance Mechanism

The Stakeholder Grievance Policy was formally adopted in October 2024. The Mechanism applies to external stakeholders. Internal employee grievances are handled separately through the Employee Handbook and Grievance Policy.

How the mechanism works

Intake. Channels include the SRA community phone line 1800 SILICA (1800 174 542), email info@silicareources.com.au, and direct engagement with the Community Relations team.



Reporting on grievances

The Stakeholder Grievance Mechanism operated throughout the reporting period. All grievances received during the period were assessed, responded to, and closed at period end.

Engagement activities during the reporting period

Full details of how SRA engaged with each stakeholder category during the reporting period, including frequency and key topics, are set out in the stakeholder engagement table on pages 49, 50 and 51.

Permitting, Compliance and Management Systems

Permitting, Compliance and Management Systems

Permitting and regulatory compliance is the Governance focus area identified by the Integrated Materiality Assessment (page 22). It is a compliance-triggered topic anchored in SRA's Environmental Authority, mining leases, the QIC Facility Agreement and the IPP Agreement. This page presents the in-period public report of our compliance position at summary level.

The Project comprises three mining tenements (ML 20378, MLA 20695 and MLA 20696) located within the Cassowary Coast Regional Council area in Far North Queensland. Mining Lease ML 20378, designated for Stage 1 development, has received all required regulatory approvals. The Project is currently operating in compliance with applicable environmental regulatory requirements.

Tenement and approvals

- Mining Lease ML 20378 granted June 2015 covers the currently permitted Stage 1 mining footprint;
- Mining activities are restricted to the area of ML 20378 and authorised by the EA;
- Environmental Authority EPVL00591713 was in force throughout the reporting period;
- Mining lease applications MLA 20695 and MLA 20696 are in progress;
- Port of Mourilyan Lease (10 years) dated 16 January 2024, with Ports North, providing exclusive access for Stage 1 product handling;
- Port-side Development Approval (DA25-07) and Environmental Authority (P-EA-100167061) authorise bulk product handling at the Port of Mourilyan in support of Stage 1.

During the reporting period, the Port-side approvals were updated: the existing Development Approval and Environmental Authority were amended, and a new Development Approval and Environmental Authority were issued.

Environmental Authority compliance

Environmental Authority EPVL00591713 (dated 6 January 2015, taking effect when ML 20378 was granted on 9 June 2015) was in force throughout the reporting period, with monitoring obligations active since the EA was granted in June 2015. All required monitoring was carried out and reported to the administering authority. No compliance actions were taken against SRA during the reporting period. Full treatment of the water monitoring program is on page 60.

Material permit variations

No material variations were made to EPVL00591713 during the reporting period.

Stage 2 mining lease applications

Stage 2 mining lease applications (MLA 20695, MLA 20696) remained in progress at period end. The areas of land intended to comprise the expanded project were refined by August 2025, following consideration of modes of ore conveyance on-site, modes of product transport off-site, and post-mine landform and use. Stage 2 will require additional ecological, technical, social and water resources studies as defined by Queensland regulations. Whether the Project will require referral and approval under the Environment Protection and Biodiversity Conservation Act 1999 (Cth) will be determined by the outcomes of those studies. Any progression of Stage 2 remains subject to approvals and Final Investment Decision.

Lender covenant compliance

SRA's QIC Facility Agreement and IPP Assistance Agreement obligations were met during the reporting period.

Environmental and Social Management System

SRA's environmental management at MSP is anchored in the conditions of Environmental Authority EPVL00591713 and supported by site-level operational controls covering water, dust, noise, acid sulfate soils, biodiversity, and waste, described in the Environmental section of this report. During the reporting period, SRA progressed development of a project-wide Environmental and Social Management System (ESMS) intended to integrate these controls into a single management architecture covering the mine, the Port of Mourilyan, and the transport corridor. The framework is anchored in environmental management documentation already in place at the port and is being extended progressively as the project moves from early operations toward full production.

Post-Period: Independent Governance Framework Review

Our Independent Governance Framework Review

The independent Governance Framework Review was commissioned during the reporting period, voluntarily and ahead of any formal requirement. It was finalised on 27 January 2026. It is presented here as a deliverable started in-period and completed shortly after, and as delivery of a commitment made in our 2024 report.

Commissioning an independent governance framework review at our current point in the business lifecycle places SRA ahead of most early-stage peers. Comparable silica sands and development-phase mining companies typically do not undertake formal external governance benchmarking until they are operating on a commercial scale. SRA's Board chose to bring forward that discipline voluntarily, as a deliberate decision to set a credible baseline for the years ahead and to identify proportionate next steps as the Company transitions from construction and commissioning into operations.

Why we commissioned the Review

The Governance Framework Review was commissioned to give the Board and key stakeholders a structured, evidence-based view of SRA's governance maturity at this point in the Company's development. The Review uses an evidence-based maturity framework supported by a comprehensive governance document register, observed governance practices, and targeted peer benchmarking across a tiered set of five companies selected as reference signals across the spectrum of governance maturity: VRX Silica and Australian Silica Quartz Group (comparable early-stage silica sands peers); Diatrene Resources (transition-stage reference); and Iluka Resources and Tronox Holdings plc (mature, leading-practice references).

Scope and approach

The Review assessed ten governance domains; each rated on a zero-to-three maturity scale:

Rating 0: Not in place.

Rating 1: Informal or ad hoc.

Rating 2: Documented but not yet fully embedded, with implementation partial or inconsistent.

Rating 3: Embedded and operating, with regular monitoring, reporting and review.

Headline finding

What the Review said. The independent Governance Framework Review confirmed that SRA's governance arrangements are strong, credible, and well aligned with expectations for an unlisted company at its current stage of development. Based on peer benchmarking across early-stage silica sands producers, transition-stage peers, and mature industrial mineral producers, SRA's governance practices are at or above those typically observed in comparable early-stage silica sands and development-phase mining companies, with particular strength in Board engagement, integrity frameworks, and oversight discipline.

Summary of maturity ratings

Most governance domains were rated 2, reflecting arrangements that are documented and operating effectively in practice. Where domains were rated below 2, the Review described governance that is operating in practice, but where formal documentation and reporting architecture are expected to mature as the Company scales. Lower ratings do not reflect deficiencies; they reflect governance that is proportionate to SRA's current stage.

Details on how climate risk is overseen, and how the Board approved the CCRA, are set out in the Climate Change Risk Assessment (page 54).

Direction of travel

The Governance Framework Review included a staged multi-year Governance Improvement Roadmap setting out priority areas for continued strengthening as SRA scales. The Board has accepted the Review's observations, and management is working on that roadmap. These are formalisation priorities rather than gaps in how governance is operating in practice: clarifying management accountabilities, consolidating governance documents into a unified register, formalising the risk governance architecture, and maturing ESG and climate governance as operations mature. We will continue to report on governance through our ongoing sustainability reporting cycle.



3.





SOCIAL

Health and Safety

Health & Safety

Safety is the first of our four corporate values. During commissioning and early operations, we manage risks to our workforce and contractors through a structured Health and Safety Management System. This page describes our health and safety program during the reporting period.

Operational position during the reporting period

The MSP was at the coarse-cut and wet-processing stage throughout the reporting period.

During the reporting period, SRA's activities at the site comprised open-pit mining, wet screening and classification, and capture of fines into Geotube bags. These are wet processes designed to minimise the generation and exposure pathways for respirable crystalline silica. They are supported by established dust management controls and routine monitoring in accordance with the SRA Silica Dust Management Plan, the Mining and Quarrying Safety and Health Act 1999 (Qld) and the Mining and Quarrying Safety and Health Regulation 2017 (Qld) and Queensland Resources Safety and Health guideline QGL02.

Health and safety management system

SRA operates a documented Health and Safety Management System aligned to ISO 45001:2018. The system applies to all workers, contractors and visitors on site. It is set out in the SRA Health and Safety Handbook and supported by a structured framework of plans covering safety and health management, risk management, emergency response, training, fitness for work, incident investigation, and contractor management.

Training. Every person on site completed induction training aligned to the SRA Health and Safety Handbook, the Silica Flour Handling Policy, the Silica Dust Management Plan, and the legislative framework. Crystalline silica awareness training during induction covers the materials that may contain crystalline silica, the health risks associated with RCS exposure, processes and safe work procedures to prevent exposure, exposure standards, and where applicable the correct use of respiratory protective equipment. Training types delivered are reported in Appendix A1.

Contractor integration. Commissioning activity during the reporting period was weighted toward contractor work. All site contractors operated under SRA's site safety system, induction, and PPE requirements throughout the period, governed by the Contractor Management Plan. The expectations set during commissioning are carried forward into operations.

Emergency preparedness. Emergency response procedures cover medical emergencies, fire response, evacuation, and motor-vehicle incidents, and integrate with Cassowary Coast emergency services protocols. Climate-related emergency preparedness, including cyclone and extreme rainfall response, is addressed in the Climate Change Risk Assessment (page 54).

Outcomes during the reporting period

The site safety system, policies and contractor induction framework operated as designed throughout the reporting period. SRA maintained full regulatory compliance under Workplace Health and Safety legislation, the Mining and Quarrying Safety and Health Act 1999 (Qld) and the Environmental Authority. There were no work-related fatalities and no occupational silicosis cases.

Occupational hygiene monitoring during the reporting period

Personal exposure monitoring was conducted by an external occupational hygienist on workers during their shifts. Results were assessed against the regulatory Workplace Exposure Limit (WEL) for respirable crystalline silica.

All measured results were within the regulatory WEL for both respirable dust and respirable crystalline silica throughout the reporting period.

All workers complete a health surveillance medical conducted under Queensland guidance note QGL02, comprising a respiratory questionnaire, lung function (spirometry) testing and a chest x-ray.

Post-period: independent expert review

In May 2026 SRA engaged Dr Keith Adam, a Senior Specialist in Occupational and Environmental Medicine with extensive experience both in the mining industry and in managing respiratory occupational health risks, as an independent third-party reviewer. Dr Adam's review covers the management of workplace health and safety and of neighbouring dust and silica management processes.

Silicosis

Silicosis is the most well-known health risk associated with silica processing. We address it directly here.

Hierarchy of controls

SRA's silica dust controls, set out in the Silica Flour Handling Policy and Silica Dust Management Plan, apply a six-level hierarchy across current operations and the future flour handling stage.

Eliminate. The silica slurry is cut twice on site at 75 microns. Bulk sand products at 75 microns or larger cannot be inhaled into the deep lung and do not cause silicosis. SRA prohibits uncontrolled dry cutting or processing of materials with a crystalline silica content of one per cent or more. In place during the reporting period.

Substitute. The process circuit is wet throughout, eliminating dry handling pathways. Product is 75 microns or larger, with fines captured wet into Geotube bags rather than handled dry. In place during the reporting period.

Isolate. Designated areas and controlled access for tasks that generate dust. In place during the reporting period; additional enclosures and barriers apply to the indoor flour handling area when the silica flour mill is commissioned.

Engineer. Water spraying is used for dust suppression across the operational footprint. The site was operated open-air during the reporting period, consistent with its long-standing prior use as a sand quarry. Local exhaust ventilation, dust extraction and bag houses are designed into the indoor flour handling area and engage when the silica flour mill is commissioned.

Administrative. Routine particle-size testing; the Silica Dust Management Plan and the Safe Work Procedure for dust management; crystalline silica awareness training at induction; contractor integration through the Contractor Management Plan; investigation procedures for any exposure exceedance. In place during the reporting period.

PPE. Personal protective equipment is in use site-wide. Respiratory protective equipment is required where risk assessment indicates exposure; the Policy notes that workers are unlikely to require a respirator during current operations, given the engineering and design controls described above. In place during the reporting period; respirator requirements scale as fine processing comes online.

Silicosis prevention at the MSP

Silicosis is caused by inhaling respirable crystalline silica particles below approximately 10 microns over prolonged periods. The site does not generate RCS at the volumes that cause silicosis: silica is cut at 75 microns; fines pass wet into Geotube bags. No silicosis cases were reported during the reporting period. The same source-controls also reduce dust generation for the surrounding community; ambient monitoring is described on page 62.

Indigenous Relations

The MAC Partnership

The Mandubarra and Mamu People are the Traditional Owners of the land on which the Mourilyan Silica Project is situated. Our relationship with the Mandubarra and Mamu People, and with MAC, anchors this business.

MAC is the Prescribed Body Corporate (PBC), responsible for managing native title rights and interests on behalf of traditional owners following a native title determination.

The project is delivered in two stages with different legal foundations (see page 13).

Stage 1, the current operation, sits on freehold land covered by a mining lease in place since 2003. Stage 1 does not require a Native Title Agreement, but SRA's working relationship with MAC extends across both stages of the project, recognising MAC's standing role as the PBC for the determination area.

Stage 2, the planned expansion, is subject to a Native Title Agreement. The Agreement was finalised within the reporting period (June 2025) and reflects the Free, Prior and Informed Consent of MAC descendants, with consent processes led by North Queensland Land Council. The Agreement framework is described below.

The Native Title Agreement framework

The Agreement establishes the formal framework for our relationship with MAC descendants. It provides for monetary and non-monetary benefits across employment, training, procurement, cultural heritage, and environmental and land management. Specific contractual values are private to the parties, and detailed annual reporting on Mamu employment, procurement and project activities is provided directly to MAC under the Agreement.

Engagement during the reporting period

Engagement between SRA and MAC during the reporting period included regular operational meetings on land access, cultural heritage and environmental matters, with named contacts on each side. The relationship is active and ongoing, not transactional.

Mamu participation in the project

The Agreement provides for MAC descendants' participation across employment, training (including scholarships, apprenticeships and traineeships), and procurement, in addition to the SRA-led voluntary SRA/Jabin Indigenous Engineering Scholarship described on page 17. Implementation will expand progressively as the project scales beyond commissioning.

Cultural Heritage

A Cultural Heritage Management Plan, developed with MAC, was operational throughout the reporting period. Cultural heritage monitors engaged through MAC conduct work under the Plan.

Mamu Rangers' contribution to SRA's environmental program

During the reporting period, members of the Mamu Rangers contributed to SRA's environmental program, including weed spraying and vegetation control on the mining lease, providing cultural heritage officers during track clearings used for environmental water monitoring, and assisting SRA's environmental consultants with water monitoring. The Mamu Rangers program is led by the Mamu Aboriginal Corporation.

Cultural Heritage during the period

Cultural awareness training for SRA personnel was discussed in joint SRA/MAC meetings as part of the actions in the ¹Indigenous Engagement Plan, SRA's voluntary First Nations engagement framework that sits alongside the Native Title Agreement. The training package will be confirmed by the Mamu Aboriginal Corporation, with delivery to follow.

No cultural heritage incidents were recorded during the reporting period.

After period end. On 14 November 2025, SRA and the Mamu Aboriginal Corporation jointly approved a Values Statement articulating the four values that guide how we work together (Respect, Transparent, Honest, Trust), together with a Communication Table setting out named contacts on each side by issue type. Quarterly meetings are scheduled for the 2026 calendar year. Both are now operating, and are described in further detail in Appendix A2.

¹ The Indigenous Engagement Plan and its actions are for all people who identify as Indigenous. The Native Title Agreement is the legally binding agreement solely between SRA and the Traditional Owners of the land we operate on, the Mamu Aboriginal Corporation descendants.

Community Investment

Community Investment

During commissioning and early operations, SRA has supported the Cassowary Coast community through a combination of multi-year partnerships with grassroots community organisations and direct contributions to local events, programs and initiatives. Both forms of support are part of how SRA contributes to the region. The multi-year partnerships established during the reporting period are described first, followed by the other community contributions made during the period.

Case Study

Cassowary Coast Cricket Association

In July 2025, SRA committed to becoming the naming rights sponsor of the Cassowary Coast Cricket Association's first and second grade teams for the 2025/26 and 2026/27 seasons. The partnership was the first of SRA's multi-year community sport commitments in the region and was put in place during the reporting period.

The Cassowary Coast Cricket Association is a not-for-profit community organisation run by volunteers. It brings together clubs from Mission Beach, Innisfail and Tully to represent the region in the Cricket Far North competition.

What the sponsorship supports

New playing kits for the first and second grade teams.

A multi-season partnership with international cricketers from Papua New Guinea who featured in the T20 World Cup, who are playing in the Cassowary Coast competition this season.

Investment in the junior coaching program for coming young players across the three clubs.

up-and-



Why this matters

The Cricket Association is one of the few standing sporting clubs that covers all of the Cassowary Coast towns, the same towns that host SRA's workforce, suppliers and operations. A multi-year commitment, rather than a one-off donation, gives the Association the operational certainty to plan investment in junior development. The Papua New Guinea international partnership also opens a regional connection that sits beyond what an Australian club competition would normally support.



Our partnership with Silica Resources Australia has enabled Cassowary Coast Cricket Association to invest in grassroots cricket through our tier 1, 2 and 3 junior teams as well as our three senior cricket teams. This season witnessed the return of our second-grade team to the competition with a noticeable increase in player participation/ registrations.

The club was able to further establish and galvanise an exciting partnership with international cricketers from Papua New Guinea which fostered a transfer of knowledge and skills through coaching, playing and mentoring. As a result, our Senior First Grade team had its most successful season in recent years, making the semi-finals and finishing third overall in the Cricket Far North Competition. The club looks forward to further success moving into next season with the continued support from SRA.

- Andrew McFadden, Secretary, Cassowary Coast Cricket Association



Other community contributions during the period

Alongside the cricket partnership, SRA supported the following community activities during the reporting period (each listed below has been confirmed as either in-period by activity or by funding commitment made before 30 September 2025):

Sponsor, Kurrimine Beach Fishing Club Inc in 2025 as a platinum sponsor of the 12th annual Kurrimine Beach Fishing and Spearfishing Classic;

Premium Partner Sponsor, Innisfail Riverfest. Funding commitment was made in July 2025. The event itself was held on 11 October 2025 (post-period); inclusion here is on a commitment-date basis, consistent with the treatment of other multi-period commitments in this report;

Gold Sponsor, Tropical Innovation Festival (held in Cairns, 16 to 27 June 2025), including supporting four start-up founders from the Cassowary Coast region to attend the festival;

Stallholder, 2025 Cassowary Coast Careers Day.

SRA/Jabin Indigenous Engineering Scholarship

A voluntary initiative under SRA's Indigenous Engagement Plan. Full program detail, eligibility and the inaugural recipient are on page 15; its relationship to the Native Title Agreement is set out there and on page 39.

Workforce Development

Talent, Training and Human Rights

This page sets out SRA's approach to the workforce, training, supplier ESG, and human rights during the reporting period. Indigenous employment and procurement is governed by the Native Title Agreement and supported by the Indigenous Engagement Plan and is treated on page 39. Gender composition and our broader approach to inclusion are reported on page 45.

Our team at 30 September 2025

At 30 September 2025, SRA's direct staff comprised 16 people (13.5 full-time equivalents), supported by specialist consultants delivering finance, geology, tenement management, environmental, sustainability and marketing functions. Including these consultants on a full-time-equivalent basis, the combined team was approximately 45 people (23.75 full-time equivalents). As the project moves into sustained operations, our team will grow toward a higher proportion of direct employees.

During commissioning, site activities were supported by an average of five contractor personnel per day, assisting with drilling, construction, and process equipment commissioning.

Local breakdown

At 30 September 2025, 44% of SRA's direct staff were based in Far North Queensland, with a further share elsewhere in Queensland taking the Queensland total to 75%. The remaining 25% of direct staff were based in Melbourne, Victoria. All site-based roles were held by Far North Queensland residents (100%). FNQ is defined using the FNQROC footprint (see Glossary, Appendix A4).

We prioritise local Cassowary Coast residents for employment and contracting wherever role requirements and skills availability allow, and we source from Far North Queensland where local capacity is not yet available. Job vacancies will be advertised on silicaresearch.com.au, and we participate annually in the Cassowary Coast Careers Day.

Workforce development plan

Building a workforce in the Cassowary Coast area takes deliberate investment, particularly in capacity building, training pathways, and engagement with young people entering the workforce. Our Workforce Development Plan is built around four focus areas: meeting future skills needs; improving attraction and retention; developing cross-sector transferable skills; and supporting entrepreneurship, business capability and the regional innovation ecosystem. Regional school engagement and STEM program partnerships that support the workforce of the future sit alongside this approach noted on page and 17.

Safety is the foundation of how we work. Health and safety training has been the central focus during commissioning and continues to anchor our approach as we move into sustained operations, reflecting both the nature of silica processing and our four corporate values, which begin with Safety. All workers and contractors completed role-relevant health and safety training during the reporting period, including silica dust awareness and first aid.

Supplier ESG approach

Supplier ESG requirements were managed through procurement relationships with a largely local Far North Queensland supply base, where modern slavery and worker rights risks are lower than in extended international supply chains, though not absent. Supplier expectations are communicated through tender and contract processes and align with SRA's own Human Rights Statement and Code of Conduct.

Human rights

Our Human Rights Statement sets out SRA's commitment to respecting human rights in our operations and our supply chain. Key commitments include zero tolerance for forced, involuntary or child labour in our operations and supply chain; compliance with the Workplace Relations Act and other relevant employment laws; drawing on internationally-recognised labour principles; protecting the health and safety of our employees; and ensuring our work with other parties does not contribute to human rights violations.

Modern slavery considerations are embedded in procurement practice. The Code of Conduct Policy, Discrimination, Harassment and Bullying Policy, and Whistleblower Policy together form SRA's operational framework for protecting workplace rights. The Stakeholder Grievance Mechanism described on page 27 is available to external stakeholders for raising concerns, including any matter with human rights implications.

Diversity and Inclusion

Diversity and Inclusion

We believe a strong, capable workforce reflects the community it operates in, and that differences across cultural background, ethnicity, disability, age, gender identity and sexual orientation strengthen how we work and what we deliver. SRA's Diversity and Inclusion Policy Statement, the Discrimination, Harassment and Bullying Policy in our Employee Handbook, and our four corporate values (Safety, Teamwork, Driven by Quality, Sustainability) form the foundation of how we put this into practice.

Dimensions of diversity we consider

Indigenous inclusion. SRA's work with MAC descendants and other Indigenous people in the Cassowary Coast region is treated in full on page 39 under NTA framework, supported by the Indigenous Engagement Plan.

Gender diversity at all levels of the organisation.

Age diversity, retaining the experience of mature workers while developing the skills of younger people entering the workforce.

Regional workers, including Cassowary Coast and wider Far North Queensland residents.

People with disability and people who are neurodivergent.

People from culturally and linguistically diverse backgrounds.

People of all sexualities and gender identities, in a safe and open environment where staff can bring their authentic selves to work.

How we practise inclusion

Merit-based, openly advertised recruitment. Job vacancies will be advertised publicly on silicaresources.com.au, with active consideration of candidates across the dimensions of diversity above.

Flexible work where role requirements allow. Part-time arrangements, flexible hours and the ability to be based in the region are part of how SRA operates.

Zero tolerance for discrimination, harassment, vilification and victimisation, under the Discrimination, Harassment and Bullying Policy. Breaches result in disciplinary action up to and including termination, and apply equally to employees, contractors and visitors.

A grievance pathway available to all employees, under the Grievance Policy in the Employee Handbook.

People development through on-site training, registered training organisation partnerships, and pathways for career progression, with particular emphasis on workers from the Cassowary Coast.

Gender composition at 30 September 2025

Women make up 43% of SRA's management, above industry norms for the mining sector, and 31% of our direct staff. We expect both figures to continue to evolve as the team grows into sustained operations.

A note on Indigenous representation

Indigenous representation commitments under the Native Title Agreement are treated on page 39. The Agreement sets a progressive Mamu employment commitment, with Mamu specific figures reported directly to MAC under the Agreement's own annual reporting framework.



Regional Engagement

Regional Engagement

SRA operates in the Cassowary Coast Regional Council area in North Queensland. This page sets out how we engaged with the community, including neighbouring landowners and cane farmers, with local and state government, and with regional industry during the reporting period.

Direct community engagement

The Kurrimine Beach Progress Association invited SRA to present at its meeting on 10 July 2025. Stakeholder Relations, Managing Director and General Manager, Projects attended in person at the Progress Hall. Fifty written questions covering operations, timeline, employment, transport, water, dust, port, environmental protection and rehabilitation were provided ahead of the meeting; SRA's presentation covered them, and printed handouts with full responses were distributed at the meeting and published on silicaresearch.com.au.

Beyond this meeting, in-period engagement included regular dialogue with neighbouring landowners and cane farmers, participation in the Cassowary Coast Careers Day, and the sustained community partnerships described on page 41.

SRA's standing community engagement channels were active throughout the reporting period and remain open to all community members. These include the community phone line 1800 SILICA (1800 174 542), email info@silicaresearch.com.au, and the Stakeholder Grievance Mechanism described on page 8. Feedback received through these channels has informed operational decisions during the period, including the road safety measures.

Regional procurement footprint

Across the reporting period, 78.8% of project-related procurement spend was directed to Far North Queensland-based suppliers, 11.5% to suppliers elsewhere in Queensland, 8.6% to the rest of Australia, and 1.1% to international suppliers. These figures cover both capital expenditure (CAPEX) and operating expenditure (OPEX) during commissioning and are CAPEX-weighted. The regional share is expected to recalibrate once steady-state operational procurement has run for a full year.

Methodology: see Appendix A1. FNQ footprint defined in the Glossary (Appendix A4). MAC descendants' specific procurement is reported directly to MAC under the Native Title Agreement (see page 39).



Regional agricultural co-existence

Where SRA has acquired surrounding cane properties to support project operations, those properties have been placed on long-term leaseback to the previous owners so the land can continue to be farmed for cane. This maintains the regional agricultural footprint alongside the project, recognises that cane farming is a multi-generational activity on the Cassowary Coast, and supports a continuing working relationship between SRA and neighbouring cane operators.

Ports North and the Port of Mourilyan

Ports North, the Queensland Government-owned corporation responsible for the Port of Mourilyan, is a valued regional partner for SRA. The 10-year Port of Mourilyan Lease (dated 16 January 2024) provides access for Stage 1 product handling. During the reporting period, the port-side approvals were updated to authorise bulk product handling at the port: the existing Development Approval and Environmental Authority was amended, and a new Development Approval and Environmental Authority were issued. The working relationship is anchored in operational coordination, shared regulatory standards, and a common interest in growing year-round export capacity at the Port of Mourilyan for the wider Far North Queensland region.

MSF Sugar rail

During the reporting period, SRA engaged with MSF Sugar on the potential use of existing cane rail infrastructure to reduce truck movements on local roads between site and the Port of Mourilyan. An MOU was executed on 10 March 2026 and is treated in Appendix A2 as a post-period event.

Approach to stakeholder engagement

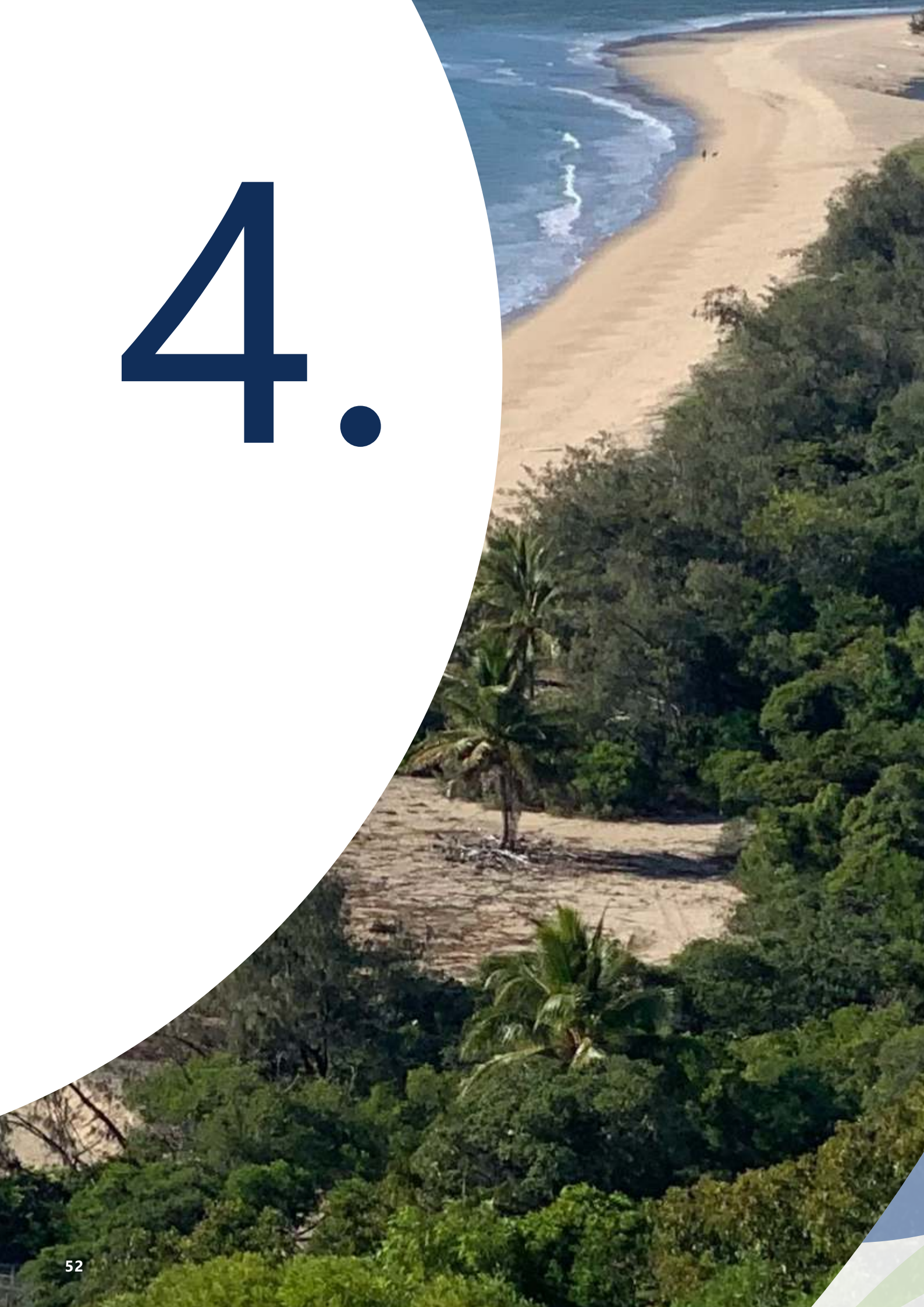
Framework references: GRI 2-29, GRI 413-1, SASB EM-MM-210b.1.

Stakeholder category	How SRA engages	Frequency during the period	Key topics during the period
MAC	Under the Native Title Agreement framework: SRA/MAC Communication Protocols, joint Values Statement development, Cultural Heritage Management Plan, and the Mamu Rangers program. Detailed Mamu engagement is reported under the Agreement's own annual reporting framework, not in this public report.	Ongoing structured relationship. Meetings every three months with MAC Board, MAC executive team and SRA Board Chair, Managing Director and executive team, set the year prior. Annual all-descendants Mamu PBC site visit and meeting.	Native Title implementation, Indigenous Engagement Plan and Workforce Development Plan feedback and implementation, cultural heritage, environmental monitoring, employment and training pathways, shared values, case studies, capacity building, rehabilitation. See page 39.
Local community, residents and neighbouring landowners	Direct meetings, written notifications, community Q&A engagements, neighbouring landowner engagement, community phone line, email, website, and Stakeholder Grievance Mechanism.	Standing channels open throughout the period.	Project operations, transport and traffic, water, dust and air quality, environmental management, employment and procurement, rehabilitation.
Cassowary Coast Regional Council	Direct engagement on local government matters.	Ongoing relationship.	Local government coordination, regional infrastructure, transport corridors.

Stakeholder category	How SRA engages	Frequency during the period	Key topics during the period
Queensland Government and regulators	Statutory engagement under the Environmental Authority, mining leases and other permits; IPP delivery and reporting.	Ongoing under regulatory and IPP frameworks.	Permit compliance, IPP delivery, Queensland critical minerals strategy.
Ports North	Direct commercial and operational engagement on Port of Mourilyan lease arrangements, the Port-side Development Approval and Environmental Authority, and ongoing planning for Stage 1 product handling and Stage 2 common-user infrastructure.	Standing channels open throughout the period.	Port lease arrangements; Port Development Approval and Environmental Authority; dust monitoring and water testing at the port; Stage 2 common-user infrastructure planning.
Federal Government	Engagement under the Federal Critical Minerals Development Program and statutory frameworks. Early engagement with Northern Australia Infrastructure Facility Indigenous Engagement Team on the Indigenous Engagement Plan.	As required.	Critical minerals development, project recognition.
Queensland Investment Corporation (QIC)	Structured covenant reporting under the Facility Agreement.	As required under the Agreement.	Governance, ESG, climate, financial covenants.

Stakeholder category	How SRA engages	Frequency during the period	Key topics during the period
Advance Cairns	Executive membership, attendance at member events, providing input into regional priorities, and SRA Board Chair participation including speaking on a critical minerals panel.	Ongoing membership.	Regional economic development and infrastructure advocacy, including critical minerals as a growth sector for the region. Regional economic development and infrastructure advocacy. Emerging industries, including critical minerals.
MSF Sugar	Direct commercial engagement on regional rail infrastructure.	Direct engagement during the period.	Reduction of truck movements through use of existing rail infrastructure.
Employees and contractors	Workforce engagement under the SRA Workforce Development Plan; HSE management; supplier and contractor briefings.	Ongoing throughout the period.	Workforce development, training, safety. See page 43.
Customers	Direct commercial relationships.	Direct engagement during commissioning.	Product specifications and supply arrangements. See page 10.
Elected Representatives	Direct briefings with relevant Ministers, Shadow Ministers, State MPs, Federal MPs and Senators. Site visits for interested MPs/Senators.	Ongoing throughout the period.	Project overview, government funding, engagement process and key issues.

4.





ENVIRONMENTAL

Climate Change Risk Assessment

Climate Change Risk Assessment

SRA commissioned an independent Climate Change Risk Assessment (CCRA) aligned to AASB S2 during the reporting period, finalised on 27 January 2026. It is presented in full in this report, although completed shortly after period end, because it materially informs how SRA understands, manages, and will disclose climate risk going forward.

Why we completed the CCRA

Our 2024 sustainability report identified the need for a more structured approach to climate risk. The CCRA delivers on that commitment, providing a formalised and systematic approach to identifying and assessing climate-related risks and opportunities, and establishing SRA's disclosures prepared in reference to AASB S2. The assessment also satisfies the climate and ESG risk assessment obligation under Clause 18.36 of the QIC Facility Agreement.

The CCRA documents SRA's first comprehensive view of climate-related risk and the framework for managing it. Risks, controls, and adaptation work will continue to evolve as operations mature.

Scope

The CCRA evaluates physical, transition, strategic, and financial climate-related risks and opportunities across the full value chain of MSP. Scope includes mine site operations, workforce health and safety, water management and stormwater, haul and access roads, transportation to the Port of Mourilyan, port handling and loading interfaces, energy consumption and emissions, and insurance, supply chain, and customer drivers.

Method

The CCRA integrates site-specific technical inputs and publicly available climate science. Site-specific inputs include prior climate risk analysis for the project area, NRA's hydrological and flood modelling for the MSP, and SRA's engineering and operational documentation. Publicly available references include Commonwealth Scientific and Industrial Research Organisation (CSIRO) and Bureau of Meteorology (BOM) Climate Change in Australia projections and Intergovernmental Panel on Climate Change Sixth Assessment Report (IPCC AR6) Working Group 1 regional projections.

Risks are classified into acute physical, chronic physical, and transition categories consistent with AASB S2. Likelihood and consequence were assessed using SRA's emerging risk framework, taking account of existing controls and governance maturity. The draft Climate Risk Register was validated through structured management interviews across executive leadership, operations, environment, health and safety, engineering, finance, procurement, and community and ESG functions. Interviews confirmed risk

relevance, refined control descriptions, calibrated residual risk ratings, and clarified risk ownership. No additional material climate-related risks were identified beyond those captured in the draft register.

Three scenarios

Resilience was tested under three temperature-based scenarios, assessed across short, medium, and long-term time horizons consistent with AASB S2 paragraph 22:

1.5 degree stabilisation (orderly transition)

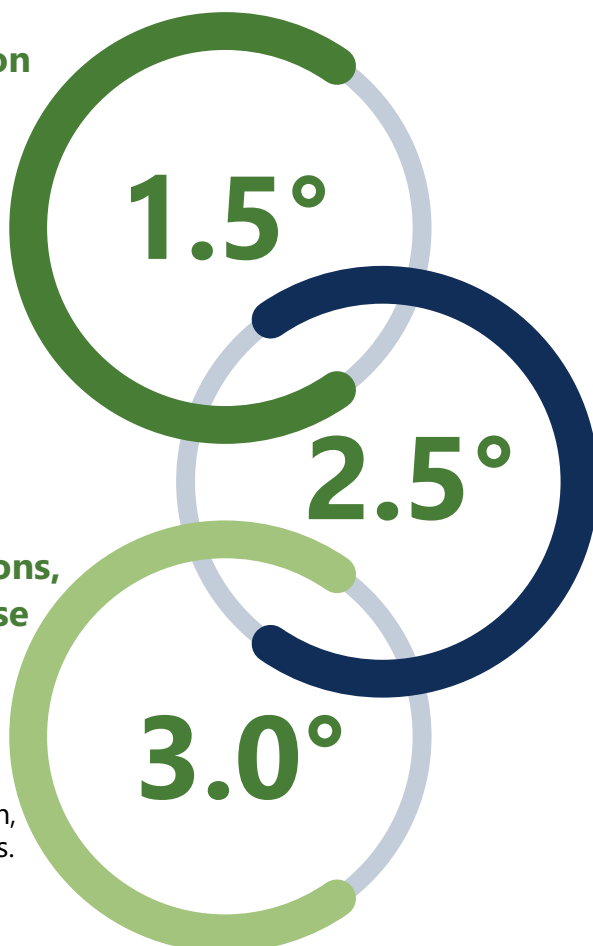
Low physical risk, high transition pressure, strong global climate policy coordination, rapid grid decarbonisation, strong demand for climate-aligned minerals.

3 degree high-emissions, limited policy response

High physical risk, lower transition pressure, major increases in extreme rainfall and cyclone severity, rapid insurance premium escalation, increased infrastructure stress.

2.5 degree delayed or disorderly transition

Moderate physical risk, abrupt policy tightening later this decade, moderate carbon cost increases, uncertain insurance and regulatory environment.



Temperature-based descriptors are used for operational clarity. These scenarios are broadly consistent with Representative Concentration Pathway (RCP) 2.6, RCP 4.5, and RCP 8.5 type pathways in the underlying climate science.

Material residual risks

The risk profile below reflects existing controls and the operating context of an early-stage project, including ongoing infrastructure improvements as operations mature. The most material residual risks for SRA after existing controls are:

- 1. Extreme rainfall and flooding.** Affects site access, haul roads, stormwater performance, and environmental compliance. Managed through drainage infrastructure, stormwater management, NRA hydrological monitoring, and the EA compliance framework;
- 2. Cyclone-related operational disruption.** Potential impacts include port closures, safety stand-downs, and operational downtime. Managed through cyclone-rated engineering design, emergency response procedures, and integration with local emergency services;
- 3. Port interface disruption.** Reflects reliance on external Port of Mourilyan infrastructure. Wind, swell, and flooding at the port can disrupt logistics. Managed through SRA's short mine-to-port logistics chain and ongoing port operator engagement;
- 4. Haul road degradation and erosion.** Driven by sustained rainfall combined with episodic storm events. Managed through regular grading, drainage, and erosion controls. SRA is supporting the council-led Stephenson Rd sealing upgrade;
- 5. Insurance cost escalation.** Reflects increasing frequency and severity of extreme weather events and global reinsurance market pressures. Managed through risk engineering reviews, cyclone preparedness measures, and site resilience planning;
- 6. Transition risk pressures.** Cover reporting requirements, customer climate expectations, and carbon exposure. Managed through SRA's early adoption of climate reporting, our short logistics footprint, and the CCRA itself.

Financial sensitivity drivers

Financial implications are assessed directionally and qualitatively, consistent with AASB S2 for a newly operational asset. The most material sensitivities relate to operating costs (haul road maintenance, stormwater management, wet-season disruptions); insurance premium and coverage pressures; and potential medium-term capital expenditure for targeted adaptation (drainage, erosion control, port resilience). Insurance cost pressure increases materially under higher warming pathways, becoming a substantially more significant cost driver under the 2.5 and 3 degree scenarios.

Strategic resilience across scenarios

Across all three scenarios, the project's short supply chain, the structural demand for high-purity silica, and the ongoing adaptation work described above support strategic resilience over the medium term. Higher warming scenarios increase adaptation costs, particularly in drainage, road resilience, and insurance, but do not materially threaten viability under the current operating model.

Governance of climate risk

Climate oversight is exercised at full Board level through CEO and Managing Director reporting, consistent with SRA's broader governance architecture (page 25). Formalisation of climate governance architecture is a priority area in the Board's Governance Improvement Roadmap (page 31).

The CCRA was reviewed and approved by the SRA Board. It is reviewed annually and updated on material triggers (new hydrology modelling, insurance market shifts, regulatory changes). Climate-related disclosures are reviewed annually for alignment with AASB S1 and S2. The CCRA informs SRA's developing enterprise risk framework and is expected to be progressively integrated into governance, planning, and reporting cycles as operations mature.

AASB S2 climate-related targets

Due to our commissioning and early-stage operational phase, a representative annual emissions baseline does not yet exist. In accordance with AASB S2 paragraphs 33 to 36, formal climate-related targets will be established following the first full year of commercial operations at target rates. Target setting is planned for a future reporting cycle. This not-applicable position reflects the absence of a defensible baseline at this stage, not an absence of commitment.

GHG Emissions, Energy and Strategy

GHG Emissions and Energy

This page reports SRA's greenhouse gas emissions and energy consumption for the reporting period (1 July 2024 to 30 September 2025). Climate-related targets are addressed in the Climate Change Risk Assessment (page 54).

The MSP was commissioned in April and May 2025, so the figures below cover a pre-commissioning phase, commissioning, and a short window of early operation through 30 September 2025. They are a commissioning-stage record: not annualised, and not a representative baseline (see About This Report).

Reporting period data

Metric	Value	Unit
Scope 1 emissions	120.824	tonnes CO2-e
Scope 2 emissions	10.874	tonnes CO2-e
Total Scope 1 + 2 emissions	131.698	tonnes CO2-e
Total energy consumed	1777.1	GJ
Renewable energy proportion	0	% of total energy

Full breakdown by source, emission factors and methodology notes are in Appendix A1.

Energy by source

Energy source	GJ	% of total
Diesel (mobile plant, generators, light vehicles)	1718.7	96.7%
Purchased grid electricity (Ergon Energy)	58.4	3.3%
Total	1777.1	100%

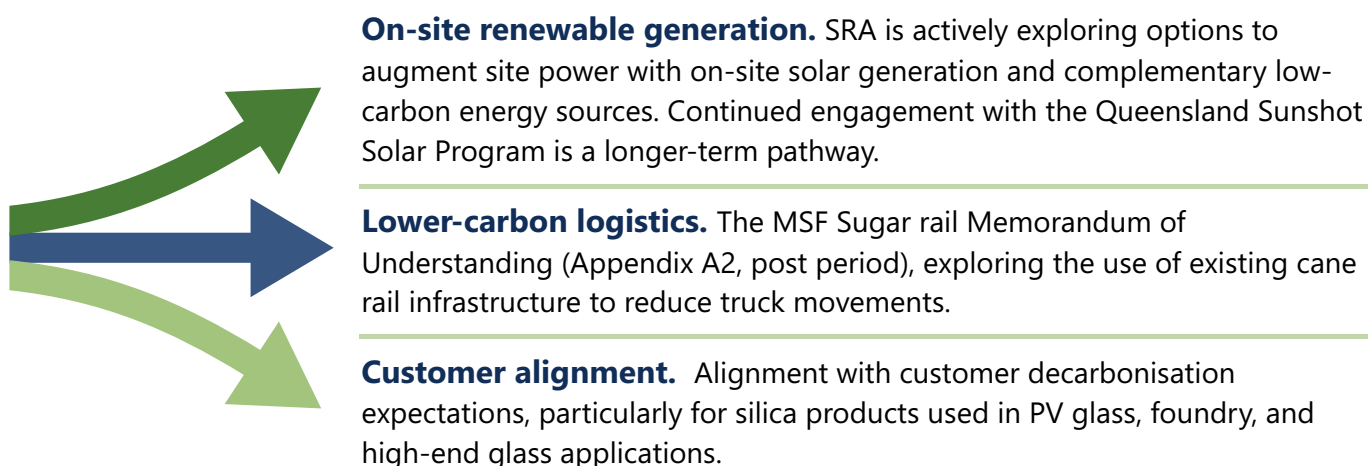
Methodology

SRA reports against the GHG Protocol Corporate Standard, using an operational control boundary. Scope 1 covers diesel combustion in site mobile plant, trucks, generators, and light vehicles. Scope 2 covers purchased grid electricity from Ergon Energy. Diesel records were progressively formalised across the reporting period; the site fuel register was operational from 19 March 2025, with fuel purchase records used for the earlier part of the period. Energy breakdown by source, emission factors used, and the full data quality note are in Appendix A1.

Scope 3 is acknowledged but not quantified in this reporting cycle. During the reporting period no product was shipped through the Port of Mourilyan; all in-period product movements were by road. The most material Scope 3 categories for SRA at this stage are downstream road transport of product to customer and embedded emissions in purchased plant and infrastructure. Once product begins to move through the Port of Mourilyan, downstream sea freight will become an additional material Scope 3 category. Scope 3 will be progressively scoped in future reporting cycles as operations mature and data systems develop.

Decarbonisation: direction of travel

SRA's longer-term decarbonisation direction, recognised in both the Queensland IPP Agreement and the CCRA, includes three pathways:



Water Management

Water Management

Water management is a material topic for MSP given the site's catchment context and proximity to two World Heritage areas (page 15).

Water sources and the process water loop

Water used by the project is drawn from site bores, surface water is permitted under the Environmental Authority, and recycled process water from the Geotubes system. The Geotubes system (page 63) captures fine fractions below 75 microns wet and recovers process water for re-use from the plant area and cyclones. Water used for dust suppression is tracked separately.



Monitoring program and baseline depth

Water monitoring obligations under the Environmental Authority have been in place since the grant of ML20378 in June 2015, a decade before commissioning. NRA, SRA's environmental consultant, has carried out the water monitoring required under the Environmental Authority throughout the reporting period. The long monitoring record provides a pre-commissioning baseline of natural site hydrology and water chemistry variation, which gives the program depth that most newly operational mines do not have. All monitoring data has been reported to the administering authority in accordance with regulatory requirements. SRA maintained a clear regulatory record during the reporting period, with no fines, penalties, or enforcement actions.

PASS monitoring

The Potential Acid Sulfate Soil (PASS) Monitoring Plan was submitted to the administering authority on 27 March 2023. No evidence of acid sulfate issues has been observed in excavated soils or excavated areas during the reporting period.

Water metering during the period

A water meter was installed on the site bore, enabling water monitoring during the reporting period. Metering infrastructure was further expanded post-period (January 2026) to include recycled water and captured surface runoff, supporting more comprehensive water monitoring going forward.

Water data, in-period

Total ground water withdrawn is reported in Appendix A1 including estimated values where direct measurements were not available.



Dust and Air Quality

Dust and Air Quality

Ambient dust monitoring at the MSP site and at the Port of Mourilyan was established in October 2024, ahead of plant commissioning. Monitoring continued throughout the reporting period.

The program is run by NRA Environmental Consultants on SRA's behalf. Monitoring data is provided to the Queensland Government in accordance with applicable regulatory requirements.

Workforce exposure to respirable crystalline silica is managed separately under SRA's Health and Safety Management System and the Silica Dust Management Plan. Building on the ambient dust monitoring described above, SRA also engaged an independent third-party reviewer after period end (May 2026) to review its workplace and neighbouring dust and silica management. Both are described on page 36.

Waste Management and the Geotubes System

Waste Management and the Geotubes System

SRA does not operate a tailings dam or a permanent settling pond. Fine fractions below 75 microns are captured wet through the Geotubes system, which de-waters and consolidates the material in place for progressive rehabilitation within the mine footprint.

Why this approach

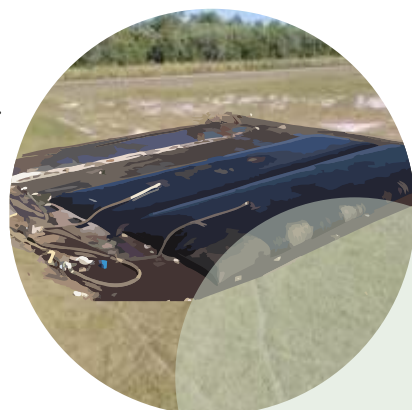
By eliminating tailings storage at the design stage, SRA removed one of the most significant long-term liabilities in mining. The decision to develop the Mourilyan Silica Project without a tailings facility was made several years before commissioning, and the Geotubes system is the operational expression of that choice. What that means in practice is set out below.

How the system works

Geotubes are large permeable geotextile bags, typically tens of metres long. They retain fine solid particles while allowing water to drain through the fabric.

Fines from the process circuit are pumped into the Geotubes. Water drains through the fabric and is recovered for reuse through the closed-loop process water system (page 60). The remaining material stabilises and consolidates in place, ready for progressive rehabilitation.

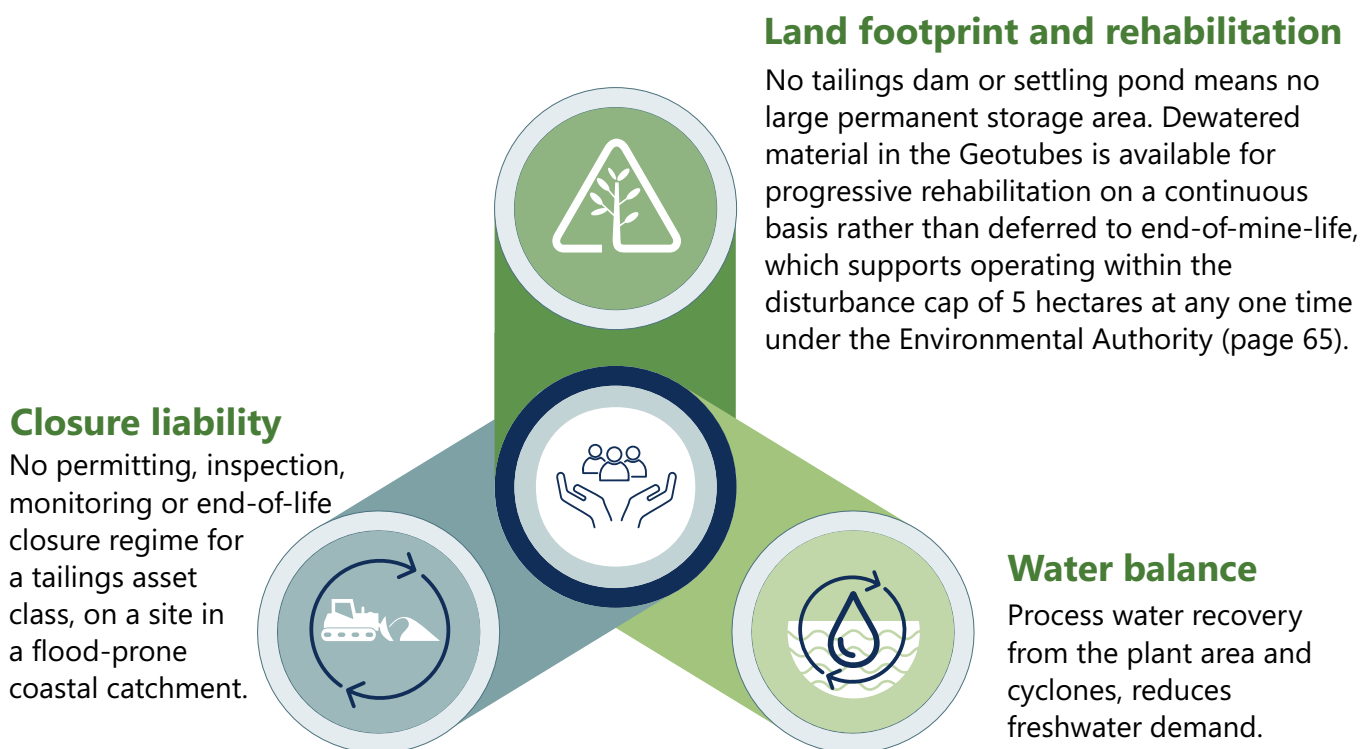
Silica processing at the MSP uses physical separation only: water, gravity, and mechanical screening. There are no hazardous chemicals and, no acid leaching, in the process circuit which gives the operation a materially simpler environmental and safety profile than most mineral processing operations.



In operation during the reporting period

The Geotubes system was commissioned during the reporting period and has been operating since. Plant area and cyclone water recovery is performing as designed. Product stockpile area water recovery continues to be optimised, with full integration into the closed-loop system targeted for 2026.

Why this matters operationally and environmentally



Non-mineral waste streams

Non-mineral waste from site operations is managed under a structured waste management approach consistent with Safe Work Australia and Queensland waste regulation. Waste streams are categorised as hazardous, regulated, and general, with disposal methods matched to each category.

Approximately 7 tonnes of general waste was removed during the reporting period. No hazardous waste streams were identified. Commissioning waste (construction offcuts, packaging) is included in this figure. Details are in Appendix A1.

HMC and circular economy opportunities

Heavy Mineral Concentrate (HMC) is produced as a byproduct of silica processing. HMC contains commercially valuable minerals (typically ilmenite, rutile, and zircon) that are sold for use in pigments, ceramics, and specialised industrial applications, representing a circular economy opportunity that converts a process byproduct into revenue. No HMC was produced or sold during the reporting period.

Biodiversity, Mamu Rangers and Land Management

Biodiversity, Mamu Rangers and Land Management

The Mourilyan Silica Project operates between the Wet Tropics of Queensland to the west and the Great Barrier Reef to the east, two World Heritage areas (page 15). This position shapes how SRA approaches biodiversity. SRA's biodiversity approach follows the mitigation hierarchy: avoid impacts first, then minimise, then restore or offset what remains.

Stage 1, the area mined during the reporting period, was previously cleared for agricultural use and operated as a construction sand quarry for around 20 years before SRA acquired it. The Stage 1 footprint is brownfield rather than pristine. As described in our 2024 report, the permitted area has been assessed as containing predominantly non-native vegetation and a moderate to low likelihood of hosting threatened or near-threatened fauna species. Higher-value habitat, such as Kurrimine Beach National Park, sits outside the mining footprint.

The biodiversity program during the reporting period reflected this context: protecting surrounding values, managing operational interactions with significant species (notably the southern cassowary), and ensuring disturbance is contained within strict limits. Vegetation clearing was confined to areas authorised under the EA. Weed and pest management was conducted in part by the Mamu Rangers, described below.

Cassowary Management Plan

The southern cassowary (*Casuarius casuarius johnsonii*) is listed as Endangered under the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act). The Wet Tropics supports the largest remaining population. The Cassowary Management Plan, described in the 2024 Sustainability Report, became operational ahead of commissioning and ran throughout the reporting period through:

- A no-dog policy on site;
- Site speed limits, plus a company directive to operate at 60 km/h on Mourilyan Harbour Rd in cassowary crossing zones (see case study below);
- Buffer zones and setbacks around identified habitat;
- Vegetation corridors and habitat inclusion in the progressive rehabilitation plan;
- A worker education program on cassowary interaction protocols;
- Incident reporting protocols;
- Independent scientific oversight by Dr Graham Lauridsen BVSc;
- No wildlife interaction incidents were recorded during the reporting period.

Case Study: Cassowaries on the Mourilyan Harbour Rd

Vehicles and dogs are the two leading causes of cassowary fatalities. The Mourilyan Harbour Rd, which carries SRA's product traffic from site to the Port of Mourilyan, passes through known cassowary crossing zones in both the 100 km/h and 80 km/h sections.

During the reporting period, SRA issued a company directive requiring all SRA vehicles, including contracted product transport, to travel at 60 km/h on the Mourilyan Harbour Rd in the 100 km/h zone and the eastern 80 km/h zone where cassowaries are known to cross. This action was taken after a community member who lives on this road raised the issue with SRA.

Speed is the operational variable most directly within an operator's control. Reducing operating speed below the legal limit on a public road, by company directive, is a deliberate policy decision rather than a regulatory requirement. The decision to apply the speed directive on a road that the project shares, rather than only on land it operates, reflects a precautionary stance toward a species at risk.

"It is a pleasure to work with a company that holds the environment and specifically the iconic cassowary in such a high regard."

- Dr Graham Lauridsen BVSc, independent cassowary specialist.

Disturbance footprint

SRA operates within a disturbance cap of 5 hectares at any one time under the Environmental Authority. The cap structure requires that disturbed land is returned to vegetative cover progressively, rather than rehabilitation being deferred to end-of-mine-life. Active disturbance was 2.7 hectares at 30 September 2025. The cap is one of the structural reasons the project can operate adjacent to two World Heritage areas at the scale it does. Disturbance, rehabilitation and topsoil stockpiling figures are in Appendix A1.

Mamu Rangers

The Mamu Rangers are operational partners to SRA in environmental and land management work, reflecting our broader commitment to working with MAC. Stage 1 is on freehold land and sits outside the Native Title Agreement framework, so the Rangers' engagement on Stage 1 is a voluntary partnership rather than a contractual deliverable.

During the reporting period, the Rangers were active in weed control and vegetation management on the mining lease. The Rangers' broader contribution to SRA's environmental program, including cultural heritage and water monitoring support, is described on page 39.

A broader role over time, including flora and fauna monitoring, may develop as operations and the partnership mature. The Rangers program is led by MAC.

Looking to Stage 2

Stage 2 will require a pre-project ecological survey on the additional freehold and state land. The survey will be conducted in consultation with MAC. The broader Stage 2 approvals pathway, including the EPBC Act referral question, is described on page 29.

Our Legacy: Rehabilitation, Closure and a Net Positive Future

Our Legacy

Rehabilitation, Closure and a Net Positive Future

In our 2024 report we committed to delivering a net positive legacy on the land where we operate. That commitment stands. It is a decades-long undertaking; the mine life is approximately 50 years, and a net positive legacy is built across that horizon, not declared in any single report. This page sets out where the commitments made in 2024 stand at the end of the commissioning phase, and what SRA is working toward over the life of the project and beyond.

Progressive rehabilitation: How Stage 1 is being mined

SRA's approach is to rehabilitate progressively, alongside mining, rather than defer it to end-of-mine-life. The disturbance cap of 5 hectares at any one time under the Environmental Authority (page 63) gives that approach its operational structure: only a small area of land is open at any one time, and disturbed land is returned to vegetative cover progressively as mining advances.

During the reporting period, site activity was at commissioning scale. Actual disturbance remained well within the 5-hectare cap. Topsoil stripped during commissioning was carefully stockpiled for re-use in future rehabilitation, in line with the Rehabilitation Plan. Active rehabilitation cycles will commence as commissioning gives way to sustained operations and meaningful disturbed areas become available to rehabilitate. Disturbance and topsoil stockpiling figures at 30 September 2025 are reported in Appendix A1.

The Rehabilitation Plan as a live document

The SRA Rehabilitation Plan is a live document, designed to adapt as operations extend and as we learn more about the land we are working on. The version in effect during the reporting period reflects commissioning-phase activity. The Plan is reviewed annually by SRA management and updated with regulator oversight as the mine plan progresses.

Estimated Rehabilitation Cost

The Environmental Authority carries an Estimated Rehabilitation Cost (ERC) condition under the Environmental Protection Act 1994 (Qld), covering the full period during which the resource activity is likely to be carried out. The current ERC provision for the project is reported in Appendix A1 and is held in place with the administering authority.

net positive future

OUR LEGACY

Natural capital accounting for closure planning

One task among many being undertaken for the project is to conceptualise designs for final land system options, and by extension post-mine land use, and to select an option with a higher value for the project. Value here is a function of multiple criteria to be agreed with stakeholders.

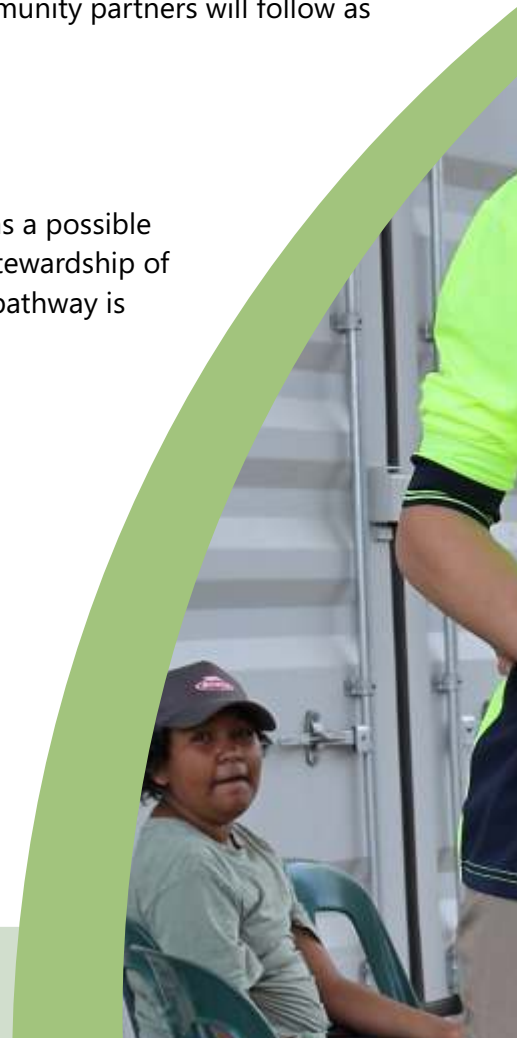
The task requires conceptualisation of the site at a landscape scale, with post-mine land use derived from consideration of pre-European conditions, contemporary conditions, and the project's own activities. SRA intends to progress the assessment using a Natural Capital Assessment and Account. SRA is committed to achieving a good outcome rather than attempting to achieve a perfect one. Given the complexity inherent in the rehabilitation of land systems, this pragmatic approach is an essential prerequisite. Among the many aspects to be resolved is the materiality of key drivers, from a wide range of parameters that could be contemplated, against the agreed objectives: what is important to those objectives, and what is not.

Nature positive wetland feasibility

One of the leading post-mine land use options being evaluated through this process is a nature positive wetland, which SRA committed to exploring in its 2024 report. Stage 1 pits will be retained on the freehold mining lease, and a trial wetland is envisaged on that footprint. During the reporting period, early consultation began with the Mamu Aboriginal Corporation, drawing on the Cattana Wetlands in Cairns, a former sand mine and cane farm now operating as an 80-hectare conservation park, as a tangible comparator. Formal engagement with scientific and broader community partners will follow as the feasibility work progresses.

Reef credits

Reef credits and other environmental credits remain under consideration as a possible long-term mechanism, where revenue generated could fund community stewardship of the wetland and surrounding catchment beyond the life of the mine. The pathway is exploratory and progresses alongside the wetland feasibility work.



Working with Mandubarra and Mamu People on legacy

The Mandubarra and Mamu People are central to how SRA thinks about the legacy of this project. Early consultation with MAC on the wetland concept is underway, and the Mamu Rangers' current work on the mining lease (weed control, vegetation management, support for environmental monitoring; (see page 39) is the early shape of a partnership we expect to deepen over time. As the project progresses into Stage 2, anticipated to commence in 2028 subject to approvals and Final Investment Decision, the Native Title Agreement framework formalises the partnership across rehabilitation and pre-disturbance ecological survey work.

Looking ahead

None of the work on this page is a closure outcome. All of it is the early discipline that a 50-year project, and a genuine commitment to a net positive legacy, requires.



5.





LOOKING AHEAD

Looking Ahead: 2026 and Beyond

2026 and Beyond

SRA enters 2026 as an early operations business with a 50-year horizon. A fully representative annual baseline will emerge over time as production stabilises, and we will continue to report each year on what has been achieved, what we are learning, and what remains to do.

The work captured in this report has been made possible by the partnerships behind it.

We acknowledge the Mandubarra and Mamu People as the Traditional Owners of the land on which we operate, and the Mamu Aboriginal Corporation as the Prescribed Body Corporate. The Native Title Agreement and the SRA/MAC Values Statement guide how we work on Country.

We thank the Cassowary Coast community, including cane farmers, residents, schools and clubs, whose engagement shapes our day-to-day operations. We thank the Queensland Government for the support that enabled the Stage 1 plant to be built and commissioned, alongside our regulators, lenders, consultants and capital partners. We are equally grateful to the workforce and contractors who turned a long-planned project into a working operation.

For SRA, sustainability is the discipline of doing this work well over the long horizon. It is anchored in our four corporate values (Safety, Teamwork, Driven by Quality, and Sustainability) and in our commitment to a net positive legacy. These are the standards we set for ourselves, and the standards we expect to be measured against in every reporting cycle to come.

Silica Resources Australia is committed to responsibly mining and manufacturing Australian critical minerals to power the global energy transition and drive technological innovation, in partnership with the people, communities and Country whose lives intersect with our work.

Silica:

critical mineral for a sustainable future.



Appendix 1

Consolidated Metrics



Consolidated Metrics

Figures reflect commissioning and early operations and are not annualised (see About This Report). Where figures are estimated or partial, this is noted. Each section cross-references the relevant body page where the topic is discussed in narrative form.

Production (see page 15)

First silica sand produced: April 2025;

Total in-period production: 8138 tonnes (commissioning and early operations; not representative of design capacity);

Heavy mineral concentrate produced or sold: nil.

Health and Safety (see page 36)

Fatalities: zero;

Confirmed silicosis cases: zero;

Silica exposure monitoring: all measured results within the regulatory Workplace Exposure Limit;

Health surveillance: all workers complete a health surveillance medical under QGL02, comprising a respiratory questionnaire, lung function (spirometry) testing and a chest x-ray.

Workforce (at 30 September 2025) (see page 43)

Direct staff (at 30 September 2025): 16 (13.5 FTE);

Specialist consultants, ongoing corporate functions (FTE-equivalent, estimated, at 30 September 2025): approx. 29[10.25] FTE;

Total team at 30 September 2025 (employees plus consultants): approx. 45 [23.75] FTE;

Site contractors during commissioning (separate period measure): approx. five per active day, average site presence;

Local breakdown of direct staff: 44% Far North Queensland, 31% wider Queensland, 25% Victoria (Melbourne);

Gender composition of direct staff: 31% women, 69% men overall. Senior Management Team and Management combined: 43% women, 57% men;

Contractor personnel during commissioning: approximately five based on average daily site presence; commissioning-period registers progressively formalised.

Regional Procurement (see page 47)

Project-related procurement spend by supplier location (1 July 2024 to 30 September 2025): 78.8% Far North Queensland, 11.5% rest of Queensland, 8.6% rest of Australia, 1.1% international.

Methodology: project-related suppliers only, excluding corporate spend. Figures cover both capital expenditure (CAPEX) and operating expenditure (OPEX) during commissioning and are CAPEX-weighted (construction 59.4%, operational 40.6% of project-related spend). The regional share is expected to recalibrate once steady-state operational procurement has run for a full year. FNQ is defined using the FNQROC footprint (see Glossary, Appendix A4). MAC descendants' specific procurement is reported directly to MAC under the Native Title Agreement.

GHG Emissions and Energy (see page 58)

Scope 1 emissions: 120.824 tonnes CO₂-e;

Scope 2 emissions: 10.874 tonnes CO₂-e;

Total Scope 1 + 2 emissions: 131.698 tonnes CO₂-e;

Scope 3 emissions: acknowledged but not quantified this reporting cycle;

Total energy consumption: 1777.1 GJ;

Energy by source: diesel (mobile plant, generators, light vehicles) 1718.6 GJ (96.7%); purchased grid electricity (Ergon Energy) 58.4 GJ (3.3%);

Renewable energy proportion: 0% (no on-site renewables, no LGCs surrendered during the period);

Fugitive refrigerant emissions: nil (no refrigerant top-ups during the period).

Water (see page 60)

Total groundwater withdrawn: approximately 4350 m³ (see methodology below);

Recycled process water from the Geotubes system: volumes not yet separately measured;

Captured surface runoff: volumes not yet separately measured;

Water used for dust suppression: included in groundwater estimate above;

Environmental Authority compliance: conditions maintained throughout the reporting period; no compliance actions taken by the administering authority;

PASS monitoring: Plan submitted 27 March 2023; no acid sulfate evidence observed during the period.

Waste (see page 63)

General waste generated: approximately 7 tonnes (estimated from skip bin removals on service provider invoices);

Hazardous waste streams: none identified during the reporting period;

Commissioning phase waste (construction offcuts, packaging): included with general waste.

Land and Rehabilitation (see page 65)

Disturbed area at 30 September 2025: 2.7 hectares (against the EA cap of 5 hectares at any one time);

Rehabilitated area: 0 hectares;

Topsoil stripped and stockpiled: approximately 13,500 m³ (estimated); retained on site for progressive rehabilitation;

Estimated Rehabilitation Cost: \$668,602.08 (excl. GST), in place with the administering authority (see also page 25).

Biodiversity (see page 65)

Cassowary Management Plan: in implementation; no wildlife interaction incidents recorded during the reporting period.

Data notes and methodology

Commissioning-stage caveat applies throughout (see About This Report): data is not annualised; a representative annual baseline will emerge after the first full year of commercial operations at target rates.

Workforce. Direct employees are payroll employees and individuals directly contracted by SRA on a continuing basis: 16 people (13.5 FTE) at 30 September 2025. SRA's corporate functions, including finance, geology, tenement management, environmental, sustainability and marketing functions, are delivered largely by specialist consultants who would typically sit within an owners' team at a more mature company; these are reported as full-time equivalents based on an estimate of the proportion of time each commits to SRA, approximately 29 people (10.25 FTE) at the same date. Counting employees and these ongoing consultants, the SRA team at 30 September 2025 was approximately 45 people (23.75 FTE). Site contractors engaged through third-party arrangements during commissioning are reported separately as an average daily site presence of approximately five, which is a measure of activity during the commissioning period rather than a headcount at period end, since commissioning was substantially complete by 30 September 2025.

Water. Groundwater withdrawal of approximately 4350 m³ reflects the period from March 2025, when the bore meter was installed, to 30 September 2025. The figure is calculated from average flow values, supplemented by direct meter readings taken during the period. Recycled process water and captured surface runoff are not yet separately measured. Both will be directly metered from 2026 following the January 2026 expansion of metering infrastructure to include all three sources. This staged approach is consistent with metering infrastructure being progressively built up as the project advances through early operations.

GHG emissions and energy. Reported under the GHG Protocol Corporate Standard, operational control boundary. Emission factors are drawn from the Australian National Greenhouse Accounts Factors workbook, 2025 edition, applied across the full Department of Climate Change, Energy, the Environment and Water (DCCEEW), August 2025 reporting period. Scope 1 covers diesel combustion in site mobile plant, generators, and light vehicles (NGA Tables 8 and 9). No petrol consumption and no refrigerant top-ups occurred during the period. Scope 2 covers purchased grid electricity at the MSP site (Ergon Energy), reported on a location-based method using the Queensland grid factor of 0.67 kg CO₂-e/kWh (NGA Table 1, p.8). Market-based Scope 2 equals location-based for the period; no Large-scale Generation Certificates were voluntarily surrendered and no on-site renewable generation was consumed. The site fuel register was established on 19 March 2025. Diesel volumes for the period before that date are estimated from fuel purchase records. Total Scope 1 + 2 emissions are well below NGER reporting thresholds and the level of precision is appropriate to the commissioning stage. Total diesel for the period is therefore reported as an aggregate figure; finer allocation-by-use category will be available from 2026 as the fuel register matures. SRA's reported Scope 1 + 2 emissions are well below the NGER mandatory reporting thresholds; methodology is consistent with NGER, but this report is not a NGER submission.

Emission factors applied (NGA 2025):

Diesel, stationary (generators): 38.6 GJ/kL; 70.2 kg CO₂-e/GJ (Table 8, p.23);

Diesel, heavy duty vehicles, Euro IV+ (mobile plant): 38.6 GJ/kL; 70.37 kg CO₂-e/GJ (Table 9, p.27);

Diesel, cars and light commercial (light vehicles): 38.6 GJ/kL; 70.41 kg CO₂-e/GJ (Table 9, p.26);

Queensland grid electricity (Scope 2): 0.67 kg CO₂-e/kWh (Table 1, p.8);

Energy conversion: 1 kWh = 0.0036 GJ (Appendix 1, Table 21, p.46).

Waste. General waste tonnage of approximately 7 tonnes is estimated from documented skip bin removals on service provider invoices.

Land and rehabilitation. Disturbed area of 2.7 hectares is the actual measured area at 30 September 2025. Topsoil stockpile of approximately 13,500 m³ is estimated.

Standards. All calculation methodologies are consistent with the GHG Protocol for emissions and the specific GRI, SASB and AASB S2 disclosure standards referenced on page iv (About This Report).

Appendix 2

Post Period Events



Post Period Events

Events between 30 September 2025 (period end) and publication that are referenced elsewhere in this report or that materially update in-period disclosures. Each entry is dated and cross-referenced to where the topic is discussed in the body of the report.

29 October 2025. Cassowary Coast Observer published an article on community concerns regarding silica dust from the Mourilyan Silica Project, and the Silica Mine Residents Forum was formed. SRA's standing engagement channels (1800 SILICA, 1800 174 542), info@silicaresources.com and the Stakeholder Grievance Mechanism) remained open to community members throughout this period (page 47).

31 October 2025. James Dickson was appointed as a fourth non-Executive Director (page 25).

14 November 2025. SRA/MAC Values Statement jointly approved by SRA and the Mamu Aboriginal Corporation, articulating the four values Respect, Transparent, Honest, Trust (cross-reference page 39).

26 November 2025. Inaugural SRA/Jabin Indigenous Engineering Scholarship awarded to Mia Terry (cross-reference page 17).

January 2026. Metering infrastructure expanded to include recycled water and captured surface runoff, supporting more comprehensive water tracking from 2026 onwards (cross-reference page 60).

27 January 2026. Independent Climate Change Risk Assessment completed (cross-reference page 54) and Independent Governance Framework Review completed (cross-reference page 31).

10 March 2026. MSF Sugar Memorandum of Understanding executed (cross-reference pages 47).

10 March 2026. Integrated Materiality Assessment management workshop (cross-reference page 22).

December 2025 and June 2026. SRA attended a Coalition for Responsible Sand and Silicates meeting led by the University of Queensland Sustainable Minerals Institute. The June 2026 meeting is intended to be the official formation of the group into a formal company structure that is membership based (cross-reference page 9).

May 2026. SRA engaged Dr Keith Adam, an independent Senior Specialist Occupational and Environmental Medicine Physician, to review the management of workplace health and safety and of neighbouring dust and silica management (cross-reference pages 36 and 62).

Appendix 3

Combined Disclosure Index

Combined Disclosure Index

GRI, SASB, AASB S2

This index maps report disclosures to reporting frameworks. The report is informed by these frameworks, not claimed as in accordance with any single framework at this stage of operations. This disclosure pragmatism is consistent with the About This Report statement on Page iv.

GRI Standards referenced

GRI 1: Foundation 2021;

GRI 2: General Disclosures 2021 (selected);

GRI 2-27 Compliance with laws and regulations: page 29;

GRI 3: Material Topics 2021 (selected);

GRI 201: Economic Performance 2016 (selected). 201-4 Financial assistance received from government: see disclosure below-

The Queensland Investment Corporation A\$30 million Critical Minerals and Battery Technology Fund Facility Agreement, executed January 2025, is a commercial loan facility rather than government financial assistance and is therefore not disclosed under GRI 201-4. QIC covenant and facility information sits under the Permitting, Compliance and Management Systems disclosure on page 9 and the Post Period Events summary in Appendix A2.

GRI 204: Procurement Practices 2016. 204-1 Proportion of spending on local suppliers: page 16, with methodology in Appendix A1 and FNQROC definition in Appendix A4;

GRI 205: Anti-corruption 2016 (selected): page 27;

GRI 303: Water and Effluents 2018 (selected): page 60;

GRI 306: Waste 2020 (selected): page 63;

GRI 403: Occupational Health and Safety 2018 (selected): page 36;

GRI 404: Training and Education 2016 (selected): page 43;

GRI 405: Diversity and Equal Opportunity 2016 (selected): page 45;

GRI 411: Rights of Indigenous Peoples 2016 (selected): page 39;

GRI 413: Local Communities 2016 (selected): pages 27, 39, 41, 47;

GRI 101: Biodiversity 2024 (selected): page 65;

GRI Mining Sector Standard 14 (selected disclosures): throughout.

SASB standards referenced

SASB Construction Materials (EM-CM) selected disclosures:

EM-CM-110a.1 / EM-CM-110a.2 GHG Emissions: page 58;
 EM-CM-130a.1 Energy: page 58;
 EM-CM-140a.1 Water: page 60;
 EM-CM-160a.2 Land: pages 65, 68;
 EM-CM-320a.2 Silica Exposure: page 36.

SASB Metals and Mining (EM-MM) selected disclosures:

EM-MM-000.A / EM-MM-000.B Production: Page 4 and Appendix A1; Workforce: page 41 and Appendix A1;
 EM-MM-160a.3 Biodiversity: page 65;
 EM-MM-210a.2 / EM-MM-210b.2 Indigenous land, delays: page 39;
 EM-MM-510a.1 / EM-MM-510a.2 Ethics: page 27.

AASB S2 Climate-related Disclosures

Governance: pages 23, 25, 29;

Strategy: pages 54 (CCRA), 58 (GHG);

Risk Management: pages 25, 27, 31, 54;

Metrics and Targets: pages 54, 58, Appendix A1. A not-applicable statement applies for formal climate-related targets under paragraphs 33 to 36 (target setting planned for a future reporting cycle, following first representative year).

Australian regulatory references

Mineral and Energy Resources (Financial Provisioning) Act 2018 (Qld) - ERC: pages 68 and Appendix A1;

Environmental Protection Act 1994 (Qld) - Environmental Authority: pages 29 and 68;

Environment Protection and Biodiversity Conservation Act 1999 (Cth) - Stage 2 referral pathway: page 11; species listing reference: page 65.

Each cross-reference is indicative of where the disclosure sits in the report. The report is informed by these frameworks and takes a proportionate approach to disclosure appropriate to SRA's stage of operations. Full compliance with all disclosure points under all three frameworks is not claimed; where a disclosure point is not addressed, this is because the underlying data does not yet exist at a defensible level (e.g. AASB S2 formal targets) rather than because the point was omitted.

Appendix 4

Glossary and Abbreviations



Glossary and Abbreviations

AASB.	Australian Accounting Standards Board. Issues AASB S1 and AASB S2 sustainability and climate-related financial disclosure standards.
ASIC.	Australian Securities and Investments Commission.
CCRA.	Climate Change Risk Assessment. SRA's independent AASB S2 aligned assessment completed 27 January 2026.
CRC TIME.	Cooperative Research Centre for Transformations in Mining Economies. Part of the Australian Government's Cooperative Research Centre Program, hosted by the University of Queensland and the University of Western Australia, focused on mine closure and post-mine transitions. SRA has engaged CRC TIME to support post-mine land use planning.
EA.	Environmental Authority. SRA's EA is EPVL00591713. SRA also holds a separate Port-side Environmental Authority, P-EA-100167061.
EPBC Act.	Environment Protection and Biodiversity Conservation Act 1999 (Cth). Federal environmental legislation governing matters of national environmental significance, including listed threatened species.
ERC.	Estimated Rehabilitation Cost. The cost provision under the Environmental Authority for site rehabilitation.
ESG.	Environmental, Social, Governance.
ESMS.	Environmental and Social Management System.
FNQ.	Far North Queensland.
FNQROC.	Far North Queensland Regional Organisation of Councils. The FNQ region footprint used for the regional procurement disclosure (11 LGAs, postcodes 4850 to 4895).
FTE.	Full-time equivalent.
GHG.	Greenhouse gas. Measured in tonnes of CO2 equivalent (Co2e).
GRI.	Global Reporting Initiative.
HMC.	Heavy Mineral Concentrate. A by-product of silica processing with commercial value.
HSE.	Health, Safety, Environment.
IEP.	Indigenous Engagement Plan. SRA's voluntary First Nations engagement framework that sits alongside the Native Title Agreement.
IPP.	Queensland Industry Partnership Program. SRA executed an IPP Agreement on 26 September 2024.
JORC.	Joint Ore Reserves Committee. The Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves (JORC Code 2012) is the recognised standard for public reporting of mineral resources and ore reserves in Australia.

LGCs.	Large-scale Generation Certificates. Tradeable certificates created under the Australian Renewable Energy Target scheme; voluntary surrender can be used to support market-based Scope 2 emissions claims.
MAC.	Mamu Aboriginal Corporation. The Prescribed Body Corporate representing the Mamu People for the native title determination area.
MLA.	Mining Lease Application.
MOU.	Memorandum of Understanding.
MSP.	Mourilyan Silica Project. SRA's flagship asset, located on the Cassowary Coast. Mourilyan Silica Resources. SRA's subsidiary and operating entity for the MSP.
NCAA. Natural Capital Assessment and Account.	A method for identifying, measuring and valuing natural capital (the stock of natural assets such as soil, water, vegetation and habitat) and tracking how it changes over time.
NGA.	National Greenhouse Accounts. The Australian National Greenhouse Accounts Factors workbook (DCCEEW, 2025 edition) is the emission factor reference used for SRA's GHG calculations.
NGER.	National Greenhouse and Energy Reporting Scheme. The Australian mandatory reporting framework for greenhouse gas emissions and energy use. SRA's emissions remain below NGER reporting thresholds.
NRA.	Natural Resource Assessments Pty Ltd, trading as NRA Environmental Consultants. SRA's environmental consultant, based in Cairns, responsible for water monitoring, hydrological modelling, and ambient dust monitoring under the Environmental Authority.
PASS.	Potential Acid Sulfate Soils.
PBC.	Prescribed Body Corporate (same meaning as MAC in this report).
PPE.	Personal Protective Equipment.
Ports North.	Far North Queensland Ports Corporation Limited, trading as Ports North. The Queensland Government -owned corporation responsible for the Port of Mourilyan, where SRA holds lease and development approvals for Stage 1 product handling.
PV.	Photovoltaic. Solar PV is one of the primary end markets for SRA's high-purity silica.
QIC.	Queensland Investment Corporation. Provider of the A\$30 million Critical Minerals and Battery Technology Fund Facility Agreement executed January
Reef credits.	Tradeable units under a voluntary Queensland market scheme, each representing a quantifiable reduction in nutrient, pesticide or sediment run-off entering the Great Barrier Reef catchment.

RCS.	Respirable crystalline silica. Fine silica particles (typically below 10 microns) that can cause silicosis when inhaled.
SASB.	Sustainability Accounting Standards Board.
SRA.	Silica Resources Australia Ltd. The reporting entity.
WEL.	Workplace Exposure Limit. The regulatory airborne exposure limit for respirable crystalline silica and respirable dust against which personal exposure monitoring is assessed.
WHS.	Workplace Health and Safety. The Australian regulatory framework governing health and safety in workplaces, administered in Queensland under the Work Health and Safety Act 2011.



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