Appendix B: Sustainability Reporting Index

Global Reporting Initiative (GRI) Disclosure Index

The GRI Disclosure Index should be read in conjunction with Neometals' Sustainability Report 2026 (integrated within the Annual Report 2026 and published as a standalone Sustainability Report), Annual Report 2026, Appendix A: Sustainability Performance Data 2026 and the 2026 Corporate Governance Statement and Charter, available on our website.

The disclosures in this index correspond with Neometals' material topics. As part of the FY26 reporting process, we reviewed the material topics identified through the FY25 materiality assessment to confirm their continued relevance to Neometals' activities, stakeholder priorities, and current sustainability context. No new material topics were identified for FY26. Statement of use: Neometals has reported with reference to the GRI Universal Standards 2021 for the reporting period 1 July 2025 to 30 June 2026. Neometals applied GRI 1: Foundation 2021 in this report.

GRI 2: General Disclosures 2021	
Disclosure	Location of response and/or Omission
2-1 Organisational details	FY26 Annual Report - About us (page 5).
2-2 Entities included in the organisations sustainability reporting	FY26 Annual Report - About us (page 5).
2-3 Reporting period, frequency and contact point	FY26 Annual Report (page 24). Annual reporting for financial year 1 July 2025 - 30 June 2026. Contact info@neometals.com.au
2-4 Restatements of info	Stated accordingly where applicable.
2-5 External assurance	At present, Neometals' Sustainability Report is not externally assured. The Sustainability Report is internally reviewed by the Risk & Sustainability Committee and approved by the Board.
2-6 Activities, value chain and other business relationships	FY26 Annual Report – Review of Operations - (pp. 8 – 20).
2-7 Employees	Appendix A: Sustainability Performance Data 2026 (page 2).
2-8 Workers who are not employees	Appendix A: Sustainability Performance Data 2026 (pp.2-3). Neometals records the number of non-direct employees, contractors and casuals working under the Company's operational control. Contractual arrangements require contractors to provide Neometals with their total hours worked. This data is combined with Neometals' health and safety performance data.
2-9 Governance structure and composition	FY26 Annual Report - Board of Directors and Committees (pp.37-44); FY26 Corporate Governance Statement - Operation of the Board (pp. 5-9). [www.neometals.com.au/investors/corporate-governance]
2-10 Nomination and selection of the highest governance body	FY26 Annual Report - Board of Directors and Committees (pp. 37-44); FY26 Corporate Governance Statement – Operation of the Board and Nominations Committee (pp. 9,14); Corporate Governance Charter, Appendix A5: Nominations Committee Charter (pp. 29–31).
2-11 Chair of the highest governance body	FY26 Annual Report - Directors' Report (pp. 37-38); FY26 Corporate Governance Statement - Role of the Chairperson (page 8).
2-12 Role of the highest governance body in overseeing the management of impacts	FY26 Annual Report – Ethics & Accountability (page 35); FY26 Corporate Governance Statement - Committee Memberships & Responsibilities - Risk & Sustainability Committee (page 11).
2-13 Delegation of responsibility for managing impacts	FY26 Annual Report – Ethics & Accountability (page 35); FY26 Corporate Governance Statement - Ethical Conduct and Responsible Decision-Making (PP. 14-16).
2-14 Role of highest governance body in sustainability reporting	FY26 Annual Report (pp. 24, 26); FY26 Corporate Governance Statement - Risk & Sustainability Committee (page 11).
2-15 Conflicts of interest	FY26 Corporate Governance Statement (page 9); Corporate Governance Charter - Code of Conduct/Values - Conflict of Interest Protocol (page 18).
2-16 Communication of critical concerns	FY26 Annual Report - Director's Report (pp. 37-38).
2-17 Collective knowledge of the highest governance body	FY26 Annual Report - Director's Report (pp. 37-38); Corporate Governance Charter - Nominations Committee Charter (pp. 29-31).
2-18 Evaluation of the performance of the highest governance body	FY26 Annual Report - Remuneration Report (pp 46-58); FY26 Corporate Governance Statement - Performance reviews (page 8).
2-19 Remuneration policies	FY26 Annual Report - Remuneration Report (pp. 46-58); FY26 Corporate Governance Statement - Remuneration of Directors and Executives (page 8).
2-20 Process to determine remuneration	FY26 Annual Report - Remuneration report (pp. 46-58); FY26 Corporate Governance Statement – Remuneration of Directors and Executives (page 8); Remuneration Policy.
2-21 Annual total compensation ratio	FY26 Annual Report - Remuneration Report (pp. 46-58).
2-22 Statement on sustainable development strategy	FY26 Annual Report - A message from our Chairman & Managing Director (pp 5-6).
2-23 Policy commitments	FY26 Corporate Governance Statement; Policies [www.neometals.com.au/investors/policies]

GRI 2: General Disclosures 2021	
Disclosure	Location of response and/or Omission
2-24 Embedding policy commitments	Neometals embeds its policy commitments for responsible business conduct through all levels of the organisation through its Corporate Governance Statement, EESG Policy, the Board and the four committees, namely Risk and Sustainability, Nominations, Audit and Remuneration. Neometals policies, Risk and Sustainability Committee Terms of Reference and Group Code of Conduct/Values guide our activities and is embedded in our standard vendor terms and conditions and Supplier Code of Conduct.
2-25 Processes to remediate negative impacts	Neometals does not currently have a standard grievance mechanism. Grievances are managed through our Whistleblower Policy and procedures, with grievances is lodged via the Company Secretary (cosec@neometals.com.au). Any complaint or grievance are taken seriously and investigated and reported to the Board if significant.
2-26 Mechanisms for seeking advice and raising concerns	Whistleblower Policy [www.neometals.com.au/investors/policies]
2-27 Compliance with laws and regulations	FY26 Annual Report - Director's Report (pp. 37-38); Appendix A: Sustainability Performance Data 2026 (page 4).
2-28 Membership associations	FY26 Annual Report – Stakeholder Engagement (page 27).
2-29 Approach to stakeholder engagement	FY26 Annual Report - Stakeholder Engagement (page 27).
2-30 Collective bargaining agreements	None of Neometals' employees are covered by a collective bargaining agreement. Neometals recognises the right of workers to form and join trade unions and to bargain collectively. Corporate Governance Charter - Code of Conduct (page 47).

Material Topics	
Disclosure	Location and/or Omission
GRI 3: Material topics 2021	
3-1 Process to determine material topics	FY26 Annual Report – Materiality (page 28).
3-2 List of material topics	FY26 Annual Report – Materiality (page 28).
Climate and emissions	
GRI 3: Material topics 2021	
3-3 Management of material topics	FY26 Annual Report – Environmental Care: Emissions and Climate Change (pp. 29-30).
GRI 302: Energy 2016	
302-1 Energy consumption within the organisation	Appendix A: Sustainability Performance Data 2026 (page 1).
302-2 Energy consumption outside the organisation	Neometals does not currently record this information.
302-4 Reduction of energy consumption	Neometals does not currently record this data.
302-5 Reductions in energy requirements of products and services	Neometals does not currently quantify reductions in the energy requirements of its products and services. Neometals continues to develop processing technologies designed to support more resource-efficient production of critical materials, including through reduced reagent use or by bypassing the need for virgin extraction.

Material Topics	
Disclosure	Location and/or Omission
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	Appendix A: Sustainability Performance Data 2026 (page 1).
305-2 Energy indirect (Scope 2) GHG emissions	Appendix A: Sustainability Performance Data 2026 (page 1).
305-3 Other indirect (Scope 3) GHG emissions	Neometals does not currently record this information. Scope 3 emissions are considered as part of the lifecycle assessments (LCA) of our projects.
305-4 GHG emissions intensity	Neometals does not currently record this information as not in production.
305-5 Reduction of GHG emissions	Neometals does not currently record this data. As Neometals' operational context evolves, we will consider establishing emissions reduction targets in line with regulatory requirements.
305-6 Emissions of ozone-depleting substances (ODS)	Neometals does not currently record this information as not in production.
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Neometals does not currently record this information as not in production.
Waste management and circular economy	
GRI 306: Waste 2020	
3-3 Management of material topics	FY26 Annual Report – Sustainability Report – Waste Management & Circular Economy (page 30).
306-1 Waste generation and significant waste-related impacts	FY26 Annual Report – Sustainability Report – Waste Management & Circular Economy (page 30). Our projects are designed to minimise the generation of process and non-process waste.
306-2 Management of significant waste related impacts	FY26 Annual Report – Waste Management & Circular Economy (page 30). Our projects are designed to minimise the generation of process and non-process waste.
306-3 Waste generated	Neometals does not currently record this information as not in production. We manage all waste and hazardous materials in accordance with local standards and regulatory requirements.
306-4 Waste diverted from disposal	Neometals does not currently record this information as not in production. We manage all waste and hazardous materials in accordance with local standards and regulatory requirements.
306-5 Waste directed to disposal	Neometals does not currently record this information as not in production. We manage all waste and hazardous materials in accordance with local standards and regulatory requirements.
Shared economic and social outcomes	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY26 Annual Report – Sustainability Report – Shared Economic & Social Outcomes (pp. 31-32).
GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	FY26 Annual Report – Sustainability Report – Community Benefit (page 31); Financial Statements (pp. 65-108); Appendix A: Sustainability Performance Data 2026 (page 4).
201-2 Financial implications and other risks and opportunities due to climate change	FY26 Annual Report – Sustainability Report – Environmental Care: Emissions and Climate Change (pp. 29-30).
201-3 Defined benefit plan obligations and other retirement plans	Neometals does not offer retirement plans other than those offered by government. Contributions are paid by the employer and employees.
201-4 Financial assistance received from government	Neometals did not receive any financial assistance from the government.
GRI 203: Indirect Economic Impacts 2016	
203-1 Infrastructure investments and services supported	FY26 Annual Report - Sustainability Report - Community benefit (pp. 31-32); Appendix A: Sustainability Performance Data 2026 (page 4).
203-2 Significant indirect economic impacts	Neometals does not currently record this information as not in production.

Products for a sustainable future	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY26 Annual Report - Sustainability Report - Community benefit (pp. 31-32).
GRI 301: Materials 2016	
301-1 Materials used by weight or volume	Neometals does not currently record this information as not in production.
301-2 Recycled input materials used	Neometals does not currently record this information as not in production.
301-3 Reclaimed products and their packaging materials	Neometals does not currently record this information as not in production.
Health, safety and wellbeing	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY26 Annual Report – Sustainability Report – People (page 33).
GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	FY26 Annual Report – Sustainability Report – Health, Safety & wellbeing (page 33).
403-2 Hazard identification, risk assessment and incident investigation	FY26 Annual Report – Sustainability Report – Health, Safety & wellbeing (page 33).
403-3 Occupational health services	FY26 Annual Report – Sustainability Report – Health, Safety & wellbeing (page 33).
403-4 Worker participation, consultation and communication on occupational health and safety	FY26 Annual Report – Sustainability Report – Health, Safety & wellbeing (page 33).
403-5 Worker training on occupational health and safety	FY26 Annual Report – Sustainability Report – Health, Safety & wellbeing (page 33).
403-6 Promotion of worker health	FY26 Annual Report – Sustainability Report – Health, Safety & wellbeing (page 33).
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	FY26 Annual Report – Sustainability Report – Health, Safety & wellbeing (page 33).
403-8 Workers covered by an occupational health and safety management system	FY26 Annual Report – Sustainability Report – Health, Safety & wellbeing (page 33). Where our employees work under the health and safety management system of an external party, the requirements of the applicable health and safety system as well as our safety requirements apply.
403-9 Work-related injuries	Appendix A: Sustainability Performance Data 2026 (page 3).
403-10 Work-related ill health	Appendix A: Sustainability Performance Data 2026 (page 3).
Talent attraction and development	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY26 Annual Report – Sustainability Report – People (page 33).
GRI 202 Market Presence 2016	
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Neometals does not currently disclose this information.
202-2 Proportion of senior management hired from the local community	All of Neometals' executives are hired from the local community including those born or who have legal right to reside indefinitely in Australia.
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	Appendix A: Sustainability Performance Data 2026 (page 2).
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Neometals does not currently disclose this information. Neometals does however comply with local legislation with respect to providing benefits to all our employees. Benefits include leave, training and education opportunities.
401-3 Parental leave	Sustainability Performance Data 2026 (page 2).
GRI 402: Labour/Management Relations 2016	
402-1 Minimum notice periods regarding operational changes	Neometals endeavours to provide timely disclosure of significant operational changes and consult with employees affected by the changes. We consider the employee's personal circumstances and take all reasonable measures to mitigate adverse effects these changes will have on employees.

Talent attraction and development cont'd	
GRI 404: Training and Education 2016	
404-1 Average hours of training per year per employee	Appendix A: Sustainability Performance Data 2026 (page 3).
404-2 Programs for upgrading employee skills and transition assistance programs	FY26 Annual Report – Sustainability Report - Talent attraction and development (page 34).
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	Appendix A: Sustainability Performance Data 2026 (page 2).
405-2 Ratio of basic salary and remuneration of women to men	Neometals does not currently disclose this information.
Ethical values	
GRI 3: Material Topics 2021	
3-3 Management of material topics	FY26 Annual Report – Sustainability Report - Ethics and accountability (pp. 35-36).
GRI 205: Anti-corruption 2016	
205-1 Operations assessed for risks related to corruption	Appendix A: Sustainability Performance Data 2026 (page 4).
205-2 Communication and training about anti-corruption policies and procedures	FY26 Annual Report – Sustainability Report - Ethics and accountability (pp. 35-36); Appendix A: Sustainability Performance Data 2026 (page 4).
205-3 Confirmed incidents of corruption and actions taken	Appendix A: Sustainability Performance Data 2026 (page 4).
GRI 206: Anti-competitive Behaviour 2016	
206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices.	Appendix A: Sustainability Performance Data 2026 (page 4).
GRI 406: Non-discrimination 2016	
406-1 Incidents of discrimination and corrective actions taken	Nil.
GRI 408: Child Labour 2016	
408-1 Operations and suppliers a significant risk for incidents of child labour	FY26 Annual Report - Supply chain integrity (page 35). Neometals does not employ people younger than 18.
GRI 409: Forced or Compulsory Labour 2016	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	FY26 Annual Report – Sustainability Report – Supply chain integrity (page 35).
GRI 410: Security Practices 2016	
410-1 Security personnel trained in human rights policies or procedures	Not applicable - Neometals operates primarily in Australia, Europe and North America, with no requirements for security personnel.
GRI 411: Rights of Indigenous Peoples 2016	
411-1 Incidents of violations involving rights of Indigenous peoples	There were no reported incidents of violations involving rights of Indigenous peoples.
GRI 414: Supplier Social Assessment 2016	
414-1 New suppliers that were screened using social criteria	Supplier due diligence program commenced in FY25. The number and percentage of new suppliers screened using social criteria in FY26 have not been disclosed.
414-2 Negative social impacts in the supply chain and actions taken	Supply chain due diligence program commenced in FY25. Information on negative social impacts identified in the supply chain and any actions taken during FY26 has not been disclosed.
GRI 308: Supplier Environmental Assessments 2016	
308-1 New suppliers that were screened using environmental criteria	Supply chain due diligence program commenced in FY25. The number and percentage of new suppliers screened using environmental criteria in FY26 have not been disclosed.
308-2 Negative environmental impacts in the supply chain and actions taken	Supply chain due diligence program commenced in FY25. Information on negative environmental impacts identified in the supply chain and any actions taken during FY26 has not been disclosed.
GRI 415: Public Policy 2016	
415-1 Political contributions	Nil. Neometals does not make any financial or in-kind contributions to political donation requests.