



EMERALD

RESOURCES NL

ACN 009 795 046

WHISTLEBLOWER POLICY

Emerald Resources NL (“EMR”, “Emerald” or “the Company”) is committed to the highest standards of ethical behaviour in the conduct of its business activities. The Whistleblower Policy encourages both current and former employees, officers, and contractors, as well as their spouses and dependants, and anonymous disclosures to report instances of reportable conduct, whether actual or suspected.

A whistleblower is someone who discloses reportable conduct to people that have the power to take corrective action.

The purpose of this policy is to establish and implement a whistleblower protection program which:

- Encourages the reporting of instances of reportable conduct, whether actual or suspected;
- Encourages the reporting of behaviour that may result in financial or non-financial loss, or reputational damage to the Group;
- Assist to create a culture within the Company that encourages our people to speak up and raise breaches of internal rules or policy, or Disclosable Conduct relating to the Company, its branches, directors, officers, and employees;
- Enables the Company to deal effectively with reports received from whistleblowers, so that the latter’s identity and the information reported, remains confidential;
- Outlines how you are protected against reprisal by any person, internal or external to the Company; and
- Plays a key role in detecting reportable conduct and assists in achieving good corporate governance that complies with applicable legislation.

Persons to whom this policy applies:

- All current and former employees, directors, officers, Company secretaries, associates and contractors of Emerald and includes persons who have had a past relationship with Emerald;
- A supplier of goods or services to Emerald and the employees of a supplier; and
- Spouses, dependents and other relatives of those listed above.

Other details that apply to this policy:

- Any instance of reportable conduct for which a third party is responsible;
- Any instance of reportable conduct, reported by a third party; and
- Whistleblowers are required to have reasonable grounds to suspect misconduct.

Authorised on behalf of the Emerald Board of Directors.

Morgan Hart
Managing Director

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