



EMERALD

RESOURCES NL

ACN 009 795 046

ANTI-CORRUPTION AND BRIBERY POLICY

Purpose – Emerald Resources NL (Emerald) are committed to complying with the laws and regulations of Cambodia and ensuring that all business is conducted ethically and in accordance with its values. This policy has been created to provide clarity to all employees (permanent, fixed term & temporary), officers, directors, contractors, intermediaries, Company agents and representatives (Company Representatives) on these expectations.

Emerald prohibits any activity that seeks to bribe or otherwise improperly influence a Foreign Public Official to act (or omit to act) in a way that differs from that official's proper duties, obligations and standards of conduct and prohibits any activity that seeks to bribe or otherwise improperly influence any other individual or Company in the public or private sector to act (or omit to act) in a way that differs from the proper performance of their role or function.

Emerald adopts a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all business dealings and relationships, wherever Emerald operates, discouraging bribery and corruption, including foreign bribery.

Scope – The Policy applies to all Company Representatives and may be amended at any time at the discretion of Emerald and a copy of the amended policy will be communicated in writing to all Company Representatives.

Key Policy Guidelines – Company Representatives must avoid personal, financial, or other interest which may conflict with their duties and responsibilities to Emerald. Any interest which may constitute a conflict of interest must be promptly disclosed to the employee's direct manager or an appropriate senior manager.

Emerald prohibits the giving, offering, promising, authorising, accepting or requesting of a bribe whether directly or indirectly. Bribery involves improperly giving, offering or promising a benefit (monetary or otherwise) to a person to obtain or retain a business advantage that is not legitimately due or induce or reward the improper exercise of the duties or functions of a Foreign Public Official.

Improper Gifts, Hospitality, Employment and Personal Favours: Emerald prohibits the giving or receiving, either directly or indirectly, of improper gifts, meals and entertainment, payment of travel expenses, offers of employment or personal favours in circumstances which could be considered to give rise to undue influence. This Policy does not prohibit normal and appropriate gifts and hospitality (given and received) to or from third parties. Emerald Company Representatives must approach this issue carefully and conservatively.

Facilitation Payments: Emerald is generally opposed to making facilitation payments. However, facilitation payments which are minor, unofficial payments made to Foreign Public Officials either directly or indirectly to expedite or secure the performance of routine government action (for example, to facilitate the expedition of applications for visas or licences) may be defensible in very limited circumstances if permitted by the Managing Director, who has provided prior written approval as set out in the Policy. The "Facilitation Payment defence" is only a defence under Australian law. A facilitation payment could still be considered a bribe under the laws that govern the Foreign Public Official.

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Compliance – Compliance with the Policy is a condition of your employment contract or supplier agreement. Breaches are a serious matter and may result in disciplinary action, including dismissal or contract termination. Non-compliance with this Policy and international laws could also result in criminal consequences and penalties for both the individual or Company involved and Emerald. Any material breaches of the Policy will be reported to the Board.

Reporting a Concern or Complaint – Emerald encourages an open and supportive environment, where Company Representatives can raise matters related to this Policy in an appropriate and, if required, anonymous manner. Reports concerning suspected, intended or actual instances of bribery or other improper practices can be made anonymously to the Country Manager or Managing Director by email or telephone. If you are not comfortable reporting a concern to the Country Manager, you should report the concern to any supervisor or member of management whom you are comfortable approaching. Any supervisor or manager who receives a report of an alleged violation, concern or complaint must immediately forward the report to the Managing Director.

Company Protection – Workers and third parties who refuse to accept or offer a bribe, or those who raise concerns or report another's in accordance with the Policy, are sometimes worried about possible repercussions. Emerald aims to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. Emerald is committed to ensuring no one suffers any retaliation or detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. If you believe that you have suffered any such treatment, you should utilise the Company grievance reporting process.

For the full Anti-Corruption and Bribery Policy, refer to Emerald procedure “PO-101_Anti-Corruption and Bribery Policy”.

Authorised on behalf of the Emerald Board of Directors.



Morgan Hart
Managing Director

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