



ACN 009 795 046

CODE OF CONDUCT POLICY

Emerald Resources NL (Emerald or the Company) is committed to building and maintaining a workplace culture founded on integrity, respect and lawful conduct. This Code of Conduct sets out the standards of behaviour expected from all personnel to ensure ethical, safe, and responsible operations across all jurisdictions in which we operate.

This Code of Conduct Policy applies to all personnel including employees, contractors and visitors working for, and representing Emerald.

All personnel are responsible for understanding and complying with this Code of Conduct. Leaders are responsible for complying with the Code of Conduct and promoting a culture of integrity and compliance with applicable laws and policies.

All personnel are expected to:

- Act honestly, ethically, and in the best interests of the Company at all times.
- Comply with legislation by operating and behaving within the laws of the countries in which we operate;
- Avoid behaviour that could be perceived as disrespectful or discriminatory and are encouraged to seek guidance when operating in unfamiliar cultural contexts;
- Do not accept or submit any bribe or other improper inducement and report any suspected bribery or corrupt conduct immediately in accordance with the companies procedures;
- Avoid situations where their personal, financial, or other interests conflict—or appear to conflict—with the interests of the Company. Any actual, potential, or perceived conflict of interest must be disclosed promptly to a supervisor or relevant authority.
- Make decisions and act in the best interests of the company, without undue influence or personal gain.
- Comply with the Company’s Workplace Behaviour Policy and relevant Work Health and Safety legislation.
- Protect Company property and assets under their control and safeguard from loss, theft or unauthorised use;
- Not install, use, copy or distribute cracked, pirated, unlicensed or otherwise unauthorised software, digital content, or materials that infringe intellectual property or copyright;
- Maintain the confidentiality of Company information and not disclose it without proper authorisation; and
- Report any breaches of this Code of Conduct to Emerald’s Company Secretary. Emerald will protect whistleblowers from retaliation in accordance with the Corporations Act 2001 and the Company’s Whistleblower Policy.

The Company shall:

- Maintain an Anti-Corruption and Bribery Policy in accordance with Division 70 of the Criminal Code Act 1995 (Cth) and the Anti-Corruption law in Cambodia, this includes adequate procedures to prevent bribery, including training, risk assessments, and due diligence on third parties.
- Cease engagement with any suppliers or contractors that are not compliant with the Company’s Supplier Code of Conduct, until such time that they are compliant;
- Maintain a zero-tolerance approach to bullying, harassment, and discrimination;
- Ensure all contracts and terms of business are clear, concise and honoured in full, unless terminated or modified by mutual consent; and
- Respect cultural, moral standards and the dignity of all individuals.

Following the Code of Conduct Policy, and speaking up when something is not right, is essential to maintaining a respectful, safe, and ethical working environment. Failure to comply with this Code of Conduct may result in disciplinary action, up to and including termination of employment or engagement, and may also lead to legal consequences where applicable.

Authorised on behalf of the Emerald Board of Directors.

Morgan Hart
Managing Director

Dated: 30 October 2025

Review Date: 30 October 2027

Document Number	Author	Page
EMR_PO-005 (V1.04)	Morgan Hart	Page 1 of 1