EMERALD RESOURCES NL

ACN 009 795 046

# ANTI-CORRUPTION AND BRIBERY POLICY

*Emerald Resources NL (Emerald or the Company)* is committed to complying with the laws and regulations of Cambodia and Australia, 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. 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

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.

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.

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.

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.

Workers and third parties who refuse to accept or offer a bribe, or those who raise concerns or make a report in accordance with the Policy, will not face repercussions. Emerald will support anyone who raises genuine concerns in good faith under this Policy. Emerald is committed to ensuring no one suffers any retaliation or discriminatory 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 whistleblower mechanism (refer Whistleblower Policy).

Authorised on behalf of the Emerald Board of Directors.

Morgan Hart
Managing Director
Dated: 30 October 2025
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