



EMERALD
RESOURCES NL

SUSTAINABILITY
SUPPLEMENTARY REPORT **2026**

Important Disclosure

This Sustainability Supplementary Report is a voluntary disclosure document that is not a statutory requirement and not subject to audit or review. For the statutory requirement AASB S2 Sustainability Report, refer to pages 82 to 100 included in the Annual Report 2026.

Forward Looking Statements

Certain statements contained in this document, including information as to the future financial or operating performance of the Company and its projects, are forward looking statements. Such forward looking statements involve known and unknown risks, uncertainties, assumptions and other important factors, many of which are beyond the control of the Company, and which may cause actual results, performance or achievements to differ materially from those expressed or implied by such statements. Forward looking statements are provided as a general guide only and should not be relied on as an indication or guarantee of future performance. Given these uncertainties, recipients are cautioned to not place undue reliance on any forward looking statement. Subject to any continuing obligations under applicable law, the Company disclaims any obligation or undertaking to disseminate any updates or revisions to any forward looking statements in this document to reflect any change in expectations in relation to any forward looking statements or any change in events, conditions or circumstances on which any such statement is based.

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SUSTAINABILITY HIGHLIGHTS FOR FY26



Key Environmental Metrics

School Nursery Program

Record school earnings through the School Nursery Program of US\$11,765, bringing the total to US\$47,940 since the project's inception

- Record annual buy-back of 2,353 trees, with 9,588 total trees purchased to date across eight schools.
- US\$500,000 contribution to the Nursey and Seedling Program in the Tbong Khmum Province, to assist with rehabilitation efforts

100% Compliance

100% environmental regulatory compliance across all operations

Reporting updates

Implemented climate risk assessments and enhanced ESG data collection to support Climate-related Financial Disclosure reporting

86% recycled

For the third successive year, more than 86% of water used in processing at the Okvau Gold Mine was recycled from the TSF

Biodiversity



Increased rates of Green Peafowl breeding and other biodiversity enhancements in the Phnom Prich Wildlife Sanctuary through targeted biodiversity activities

P1500 Carbon Offset Program

Continued success at the Company's proprietary Carbon Offset Restoration Project, with ~170,000 trees planted to date, working towards long-term environmental resilience and carbon reduction through community led restoration work

Zero incidents

Zero material environmental incidents reported



Social Performance

Cultural awareness training

Supported Kultju Group with the successful implementation of a site-wide Cultural Awareness Training at Dingo Range Gold Project

US\$106M

US\$106M spent on local procurement in Cambodia (82% of total supplier spend for Cambodian Operations)

10% increase

10% increase in Community Development spending in Cambodia (over US\$0.2M)

Memot permitted

Secured Mining Licences and submitted an IFC Performance Standards-aligned ESIA, advancing the Memot Gold Project into the final environmental assessment phase

US\$70M

US\$70M contributed to Cambodian Government in the form of royalties and taxes

131% Increase

252 tonnes of scrap steel recycled from Okvau (131% increase from FY25: 109 tonnes), used to fund the construction of the O'Pungtou community bridge

DRGP permitted

Fully permitted the Dingo Range Gold Project for construction and operation, including obtaining key regulatory approvals from the WA DMPE and DWER

EveryMum

Strengthened community health outcomes through partnership with EveryMum, a local maternal health initiative providing highly accessible, essential health care to mothers and babies in rural Cambodia

Construction of new school building

Funded construction of the O Tang Lang Village school building to improve community educational opportunities



Goals & Targets for FY27

Emerald aspires to build on the significant achievements of FY26 by working towards the following goals and commitments:



Continued meaningful engagement with Kultju Group to preserve local cultures and traditions through heritage surveys around Dingo Range Gold Project



Continue to enhance ESG data collection and accounting to support Climate-related Financial Disclosure reporting, including Scope 3 emissions



Seek new tree planting initiatives in Cambodia using P1500CORP restoration outcomes to further our commitment to carbon neutral operations



Increase community development spending in Cambodia through the delivery of lasting projects providing significant community benefit



Maintain industry leading safety standards through construction and development of Dingo Range Gold Project and Memot Gold Project



Support the Royal Government of Cambodia to successfully complete the Memot Gold Project resettlement process, with a focus on fair compensation and positive outcomes for affected households



Advance progressive rehabilitation at the Okvau Gold Mine



Key Safety Metrics

Zero fatalities in the history of the Company

Zero fatalities

Maintained an industry leading 12 month Total Recordable Injury Frequency (TRIFR) moving average of 1.25 and a Lost Time Injury Frequency Rate (LTIFR) of 0.42 across the Group in FY26

CHAIRMAN'S LETTER

I am proud to present our fourth annual Sustainability Supplementary Report detailing the significant ways we have underpinned our sustainability values and principles in FY26.

As Emerald Resources NL's ("**Emerald**" or "**Company**") and its subsidiaries (the "**Group**") operations have grown and are maturing so too have our activities that are detailed in this Report, and we are proud of the diversity of programs that we have both implemented and supported. This continues to reaffirm our commitment to drive responsible mining and exploration practices, promoting environmental stewardship, and contributing positively to the communities where we operate.

This Report covers Emerald's projects in Cambodia – primarily the 100% owned operating Okvau Gold Mine, the 100% owned Dingo Range Gold Project in Western Australia, the 100% owned Memot Gold Project and other exploration projects in both regions.

Underpinning our reporting is ensuring that what we report is accurate and complete and across this year we strengthened sustainability data collection and reporting by establishing an ESG Framework that aligns our Material ESG Topics, the GRI Standards and the Sustainable Development Goals.

We also implemented climate risk assessments and enhanced ESG data collection to support Climate-related Financial Disclosure reporting, reviewed Emerald's materiality assessment and recognised Tailings Management as a Material ESG Topic.

As previously reported Emerald has a policy to annually provide funds for specific and targeted activities which support the Company's commitment to carbon-neutral operations in Cambodia, and in time Australia. We recognise that this is the most meaningful approach providing tangible outcomes, rather than purchasing offset credits.

The amount accrued is determined by the emissions reported for the Okvau Gold Mine in the previous financial year and is based on the project-specific determined carbon pricing for the period, recommended by an independent environmental consultant (US\$4.50 per tonne x 81,109 tCO₂e).

The accrued funds for FY26 continue to be invested in community led activities at the Phnom 1500 Carbon Offset program, a habitat restoration project in Cambodia's Cardamom mountains. To date we have planted circa 170,000 trees to help restore this severely degraded but significant ecological and social landmark within the protected Phnom Samkos Wildlife Sanctuary, working towards long-term environmental resilience and carbon reduction.

Other community projects saw the proceeds from the sale of 252 tonnes of scrap steel recycled from Okvau in FY26

put towards fund the construction of the O'Pungtou community bridge. The bridge replaces a flying fox previously used by the community to cross the river and now ensures local children can safely go to school each day.

Emerald ranks safety as our first priority and our Group TRIFR across our operations 12 month moving average as at 30 June 2026 was 1.25.

We also target local recruitment policies and provide quality training and development for our employees and collaborate with stakeholders to improve social values in the communities in which we operate.

Key programs to drive our safety performance saw 100% of relevant employees complete occupational health and safety training procedures, employees and relevant contractors trained in driver safety and hazardous materials management, and employees provided health awareness training.

Each year, trees for the Okvau Gold Mine's biodiversity initiatives are sourced from participating School Nurseries in a 'buyback' scheme. In FY26 we achieved a record yearly purchase for the School Nursery Program with 2,353 trees acquired from the participating schools. We also made a US\$500,000 contribution to the Nursey and Seedling Program in the Tbong Khmum Province, located in the province of Memot Gold Project, to assist the Royal Cambodian Government in its rehabilitation efforts.

In FY26 we continued to engage openly and transparently with local government and communities, supporting sustainable local businesses and creating new business opportunities where possible. Through our local purchasing policy, we paid US\$106 million to local suppliers in Cambodia and paid US\$70 million in royalties and taxes to the Cambodian Government.

In our Australian operations we engaged the Kultju Aboriginal Group which successfully implemented a site-wide Cultural Awareness Training at the Dingo Range Gold Project. This complements our Heritage Protection Agreement with Native Title holders at Dingo Range ensuring the long-term protection and conservation of heritage in the areas in which we operate.

On behalf of the Board, I'd like to commend the dedication and hard work of all those directly and indirectly contributing to activities that support our strong sustainability values and principles at our Okvau Gold Mine, Australian and Cambodian exploration sites and at our development projects, the Memot Gold Project in Cambodia and the Dingo Range Gold Project in Western Australia detailed in this Sustainability Supplementary Report.

We welcome your feedback.

Yours faithfully,



Jay Hughes
Chairman

REPORT SCOPE

Emerald Resources NL is an established developer and explorer of gold projects, based in Australia, with a significant presence in Cambodia. The Company's primary asset is the 100% owned Okvau Gold Mine located in the Mondulhiri Province of eastern Cambodia, which is the cornerstone project for its operations and has now poured over 520koz of gold. Emerald has significant exploration and resource growth potential in Cambodia through its holdings in a number of other projects which are made up of a combination of granted mining licences (100% owned by Emerald) and interests in joint venture agreements. Together, Emerald's interests in its Cambodian Projects covers a combined area of over 900km².

Emerald has significant exploration and resource growth potential in Australia comprising the Dingo Range Gold Project located on the under explored Dingo Range greenstone belt which covers 1,110km² of prospective tenure.

Emerald has a highly experienced management team, undoubtedly one of the best credentialed gold development teams in Australia with a proven history of developing projects successfully, quickly and cost effectively. They are a team of highly competent mining engineers and geologists who have overseen the successful development of gold projects in developing countries such as the Bonikro Gold Project in Cote d'Ivoire for Equigold NL, Moolart Well, Garden Well, Rosemont Gold projects with Regis Resources Ltd and more recently the Okvau Gold Mine in Cambodia.

The Company's focus on sustainable and responsible mining practices has positioned it as an emerging multi asset global gold producer.

Cambodian Operations

Okvau Gold Mine (100% EMR)



Figure 1/ Cambodian Operations Map

Emerald's flagship 100% owned Okvau Gold Mine, located in the Mondulhiri Province of eastern Cambodia, is the foundation of the Company's operations and the first modern large-scale gold mine developed in Cambodia. Commissioned on time and on budget in 2021, the operation has established a strong track record of safe and reliable production while maintaining a commitment to responsible mining practices, environmental stewardship and positive community outcomes.

Since commencing production, the operation has consistently performed above its original design capacity through ongoing optimisation initiatives. In May 2026, the mine achieved the significant milestone of pouring its 500,000th ounce of gold. Current open pit reserves, together with a growing underground resource and ongoing near-mine exploration success, support a mine life of more than eight years, with continued drilling focused on extending both resources and reserves.

Memot Gold Project (100% EMR)

The 100% owned Memot Gold Project located approximately 100km south-east of the Okvau Gold Mine, is expected to become the Company's second gold mining operation in Cambodia. Following significant resource growth through successive drilling programs and an extensive and collaborative process with various Cambodian Government ministries and agencies, the Memot Gold Project is now fully permitted for development and operation following receipt of the Memot Mineral Investment Agreement and Industrial Mining Licence, with feasibility work and development activities progressing throughout 2026. Emerald has ordered long-lead capital equipment, demonstrating its confidence in the project's development and production potential.

Memot represents a key component of Emerald's strategy to become a multi-asset gold producer. The Company continues to advance engineering, mine planning and project development activities while maintaining its commitment to responsible environmental management, stakeholder engagement and sustainable development practices

Australian Operations

Dingo Range Gold Project (100% EMR)

The 100% owned Dingo Range Gold Project in Western Australia consists of 42 exploration licences (including one application) and four mining licences covering the majority of the Dingo Range greenstone belt with 1,110km² of tenure and has the potential to host multiple standalone deposits or satellite deposits to supply additional ore to a central milling location. The current Dingo Range Gold Project Resource extends over an 11.4km strike length and includes the Boundary, Neptune, Stirling, Hurley's Reward, Bungarra, Great Northern and Freeman's Find gold deposits

In FY26 Emerald completed the construction of a new accommodation village and wastewater treatment plant under Mining Proposal and DWER Works Approval, as well as preparing the new Mining Proposal for future mining activities at the site.

The Dingo Range Gold Project became fully approved for development and production following the receipt of the Works Approval from the Department of Water and Environmental Regulation. With all major approvals now in place, the Company progressed a number of key project development activities, including:

- Placement of orders for long lead items, including the SAG mill and crushing circuit;
- Issuing a Letter of Award to MACA Mining as the preferred mining contractor for the Dingo Range Gold Project. Key terms of the appointment include:
 - Contract scope covering drill and blast, load and haul, ROM crusher feed, mine development, ancillary mining services and associated activities;
 - Initial contract term of 74 months;
 - Mobilisation in December 2026; and
 - Estimated contract value of approximately A\$562.5 million.
 - Commencement of site works for key project infrastructure;
- Completion of the airstrip design, with the preferred construction contractor appointed; and
- Continued advancement of the maiden Ore Reserve Estimate following the updated MRE.

This Report encompasses all Emerald's activities, including its subsidiaries in both Australia and Cambodia and should be read in conjunction with Emerald's Annual Report.

The Company's focus on sustainable and responsible mining practices has positioned it as an emerging 300koz-400koz per annum multi asset global gold producer.



Figure 2| Australian Operations Map

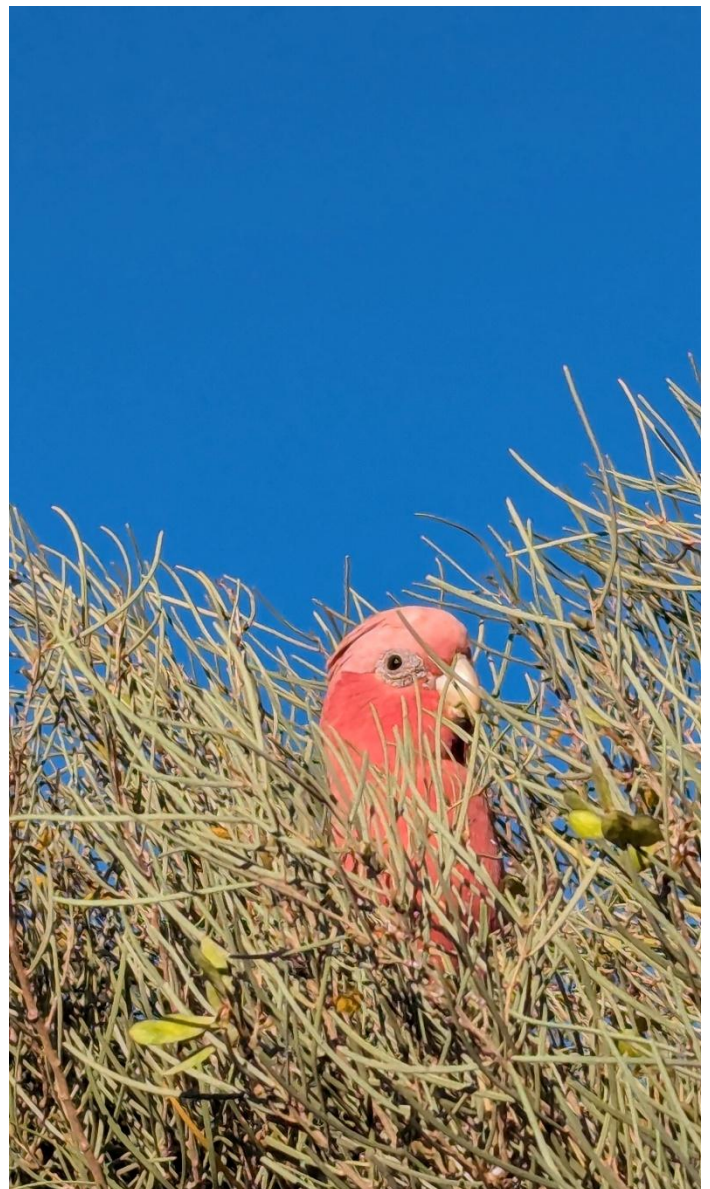


Figure 3| Pink and Grey Gallah at Dingo Range Gold Project

SUSTAINABILITY APPROACH



Emerald's goal is to develop and operate gold mining projects that deliver shareholder return while having a net positive impact on the local communities and the environment. Across all teams, Emerald strives to uphold the Company's values of honesty, respect, safety, performance, accountability, and collaboration. These values underpin the Company's global approach and maintaining a social license to operate.

In FY26, the Company further strengthened commitment to conducting business in a safe, responsible, and sustainable manner through a range of efforts in community engagement and empowerment, social investment, and corporate social responsibility across both Australia and Cambodia. This year, Emerald consolidated the progress made in FY25 by establishing Emerald's global Sustainability Framework (Framework) according to five valued ESG Pillars: Climate and Environment, Community, Health, Safety and Wellbeing, People and Governance. Under these pillars, the Framework aligns the key Material Topics preferred by stakeholders with 14 of the 17 the Sustainable Development Goals which Emerald has committed to working towards, and relevant topics from the GRI 14 Standard for the Mining Sector.

Emerald's first materiality assessment in FY25 allowed the Company to identify and prioritise Material ESG Topics, risks and opportunities, to bolster stakeholder impact and target environmental, social and governance disclosures. In FY26, through a review of the Materiality Assessment and internal environmental, social and governance priorities, Emerald has chosen ten key Topics to underpin the Framework.

This is a major step towards evolving Emeralds Sustainability Reporting approach towards GRI alignment, as the Company acknowledges the value this brings to all stakeholders.

The cornerstones of Emerald's sustainability approach remain unchanged. In all activities, the Company strives to:

- uphold high environmental standards focusing on results driven methods;
- support nature-based initiatives that promote biodiversity;
- demonstrate commitment to fair work and diversity;
- collaborate with stakeholders to improve social benefits; and
- safeguard communities from operational impacts.

Through Emerald's sustainability journey the focus continues to maximise the value the Company brings to shareholders and the positive impact on communities and the environment in which we operate. Additionally, the reporting approach has now evolved to enable Emerald to meet Climate-Related Financial Disclosure requirements as of FY26, under the *Corporations Act 2001* (cth) and AASB S2. Emerald sees these climate related financial disclosures as being instrumental to sustainability reporting in the way the Group assesses risks and opportunities, deliver positive, sustainable outcomes and bring value to stakeholders.

As Emerald continues to evolve in its sustainability journey, upholding the Group's dedication to safe operations, corporate responsibility, reducing its environmental footprint, and distributing benefits among communities. The Group's ongoing efforts reflect a deep commitment to not only meet but exceed sustainability standards, ensuring a positive legacy for future generations.

Our Sustainability Framework

Emerald's Sustainability Framework (Framework) is structured around five ESG Pillars: Climate and Environment, Community, Health, Safety and Wellbeing, People and Governance. Within this framework, Emerald aligns priority Material Topics which have been identified through stakeholder engagement and materiality assessment with 14 of the 17 United Nations Sustainable Development Goals (SDGs), chosen by the Company to reflect its commitment to sustainable operations. As the Company continues progressing towards alignment with the GRI 14: Mining Sector Standard, the relevant disclosure topics have been identified and integrated within this framework. This approach provides a consistent framework for managing the Company's most material sustainability impacts while supporting transparent reporting and contributing to globally recognised sustainability objectives.

Table 1/ Material Topics

Material Topics	Sustainable Development Goals	GRI Topic
Climate and Environment		
Climate Risk and Adaptation	        	Topic 14.1 – Greenhouse Gas Emissions Topic 14.2 – Climate Adaptation and Resilience
Biodiversity	   	Topic 14.4 – Biodiversity
Tailings Management	   	Topic 14.5 – Waste Topic 14.7 – Water and Effluents
Waste	  	Topic 14.5 – Waste
Water and Effluents	   	Topic 14.7 – Water and Effluents
Community		
Local Communities	          	Topic 14.10 – Local Communities
Health, Safety and Wellbeing		
Occupational Health and Safety	  	Topic 14.16 – Occupational Health and Safety
People		
Labour and Working Conditions	      	Topic 14.17 – Employment Practices Topic 14.18 – Child Labour Topic 14.19 – Forced Labour and Modern Slavery
Supplier Performance	      	Topic 14.17 – Employment Practices Topic 14.18 – Child Labour Topic 14.19 – Forced Labour and Modern Slavery
Non-Discrimination and Equal Opportunity	     	Topic 14.17 – Employment Practices Topic 14.18 – Child Labour Topic 14.19 – Forced Labour and Modern Slavery
Governance		
Anti-Corruption	 	Topic 14.22 – Anti-corruption

CLIMATE AND ENVIRONMENT

Climate Risk and Adaptation

Emerald's approach to climate risk and adaptation is underpinned by its carbon policy statement and the Company's commitment to **SDG 13: Climate Action**. Emerald is committed to working towards carbon neutral operations in Cambodia and aligning activities with the IFC Performance Standards and UN Sustainable Development Goals. Since 2023, the Company has been investing in net-positive impact through tangible nature-based activities, enhancing biodiversity and combating climate change. During FY26, Emerald continued to progress its proprietary Carbon Offset Program and other offset initiatives, strengthening the Company's contribution to long-term environmental resilience and carbon reduction.

Emerald is committed to achieving carbon neutral operations in Cambodia through nature-based carbon offset initiatives. Since establishing the Phnom 1500 Carbon Offset Restoration Program (P1500CORP) in 2023, the Company has allocated more than US\$320,000 annually to support projects that reduce its carbon footprint and delivers lasting environmental benefits (FY26: US\$365,000). The Company's carbon strategy is informed by independent technical expertise and focuses on initiatives that complement existing conservation activities by restoring forest cover, enhancing wildlife habitat and protecting valuable ecosystem services. Emerald recognises that climate risk and adaptation are important material topics for its stakeholders and are fundamental to creating long-term value for near-project communities, the environment and the business. Through this approach, Emerald continues to strengthen biodiversity outcomes while progressing long-term offsetting objectives.

P1500CORP: Restoring Forests for Climate and Communities

Emerald launched its nature-based Afforestation, Reforestation, Revegetation (ARR) carbon offset project in FY24 in partnership with the Royal Government of Cambodia (RGC) and commenced the First Stage of Tree Planting at P1500CORP. P1500CORP is an ecologically and socially significant landscape within the protected Phnom Samkos Wildlife Sanctuary in Pursat Province. Rising to almost 1,500 metres, it is one of Cambodia's highest peaks and is renowned for its outstanding natural beauty and rich biodiversity. The area has strong potential for conservation-based ecotourism, providing an opportunity to generate lasting benefits for biodiversity and local communities. However, increasing access associated with a road linking the area to the Thailand border has placed additional pressure on the landscape through illegal logging and land encroachment, reinforcing the importance of conservation, restoration and sustainable land management.

Through the P1500CORP project, Emerald is supporting the restoration of degraded areas using indigenous forest species while contributing to carbon sequestration, biodiversity conservation and local economic opportunities. The project forms part of the Company's broader commitment to habitat restoration and climate action, while supporting the long-term ecological and community value of this significant landscape. The project delivers meaningful local economic benefits by employing farmers, 42% of whom are women, for planting and maintenance, while supporting village businesses through local purchases and services. Beyond carbon sequestration, the project is helping to strengthen local livelihoods, support community businesses and restore ecosystems and biodiversity, creating lasting environmental and community benefits.

In FY26 the Company continued to make strong progress the P1500CORP, planting 59,689 trees across the offset site, including new and replacement plantings. As of 30 June 2026, circa 170,000 new trees have been planted across approximately 194 hectares since the project commenced, making a significant contribution to landscape restoration, carbon sequestration and long-term ecosystem recovery.

Progress at P1500CORP is now constrained by the presence of areas assessed as having a high unexploded ordnance (UXO) risk. The remaining areas (~100ha) require a coordinated Government-led UXO clearance before planting can safely continue. In the interim, the project has transitioned into a maintenance phase, with activities focused on tree replacement, weed control, fire management, and monitoring to improve the survival of established trees.

To maintain momentum in its long-term carbon sequestration and landscape restoration objectives, Emerald is consulting with the RGC to identify suitable sites for future carbon offset projects. In FY27, an independent expert will assess P1500CORP's progress, restoration outcomes and carbon potential, providing an independent basis to refine carbon projections and inform restoration and management approaches for future sites.

More than 200,000 trees have now been planted by Emerald across the P1500CORP Carbon Offset Project, biodiversity offset areas and other protected landscapes in Cambodia — a significant milestone in the Company's ongoing commitment to restoring forests, protecting biodiversity and strengthening Cambodia's natural landscapes through meaningful projects.



Figure 4/ Planting at P1500CORP



Figure 5/ P1500CORP Carbon Offset Project



Figure 6/ Second year tree growth at P1500CORP

Greenhouse Gas (GHG) Emissions

Managing greenhouse gas (GHG) emissions is an important part of Emerald's approach to addressing climate-related risks and supporting the transition to a lower-carbon future. As a mining company, primary sources of emissions are associated with the consumption of diesel and electricity across operations, with the emissions profile influenced by production levels, mining activities and operational requirements.

Emerald commenced preparations in FY25 for the Group's Climate-related Financial Disclosures, which became applicable from 1 July 2025. This work strengthened the Company's environmental management and reporting systems to support compliance with the Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures (AASB S2). It included undertaking climate scenario analysis and identifying key climate-related risks and opportunities relevant to the Group. This Sustainability Supplementary Report is accompanied by Emerald's first climate-related financial disclosures Sustainability Report, prepared in accordance with AASB S2 and included in the Company's Annual Report.

As part of this process, Emerald strengthened its GHG emissions accounting framework to support its inaugural climate-related financial disclosures under AASB S2. During FY26, the Group undertook a comprehensive review of its emissions inventory, formalising organisational and operational boundaries in accordance with the GHG Protocol and applying National Greenhouse and Energy Reporting (NGER) methodologies and emission factors where appropriate. This review included assessing emission sources and activities across Emerald's operations to ensure Scope 1 and Scope 2 emissions were consistently identified, quantified and reported. These improvements have established a more robust, transparent and auditable basis for emissions reporting, improving comparability and confidence in the Group's climate-related disclosures. The outcomes of this work will continue to inform the development and implementation of Emerald's broader Climate Strategy.

The Group has established its organisational boundary using the operational control approach. Accordingly, GHG emissions are reported for all operations over which Emerald has operational control, including mining operations, processing, exploration activities and corporate offices. The operational boundary includes direct GHG emissions from fuel combustion, process emissions and fugitive emissions (Scope 1), together with indirect emissions from purchased electricity consumed at controlled operations (Scope 2).

The Group's environmental management system monitors energy consumption and GHG emissions arising from its operational, exploration and corporate activities. Scope 1 emissions primarily relate to fuel combustion from mining equipment, mobile fleets and exploration activities, while Scope 2 emissions relate to purchased electricity, including grid-supplied power at the Okvau Gold Mine and electricity purchased by Cambodian and Australian corporate offices.

The Okvau Gold Mine benefits from access to the Cambodian national grid, where a significant proportion of electricity generation is sourced from hydroelectric power. This reduces reliance on site-based diesel-based power generation and contributes to a comparatively lower emissions intensity and reduced exposure to future carbon-related cost pressures.

FY26 Emissions Performance

Group GHG emissions increased slightly in FY26, reflecting increased operational and development activity across Emerald's Australian and Cambodian projects. At Okvau, increased mining activity and material movement contributed to higher fuel consumption, while TSF development and expanded RC drilling exploration programs also increased emissions. Electricity consumption increased modestly, primarily supporting enhanced water management activities including TSF evaporators and the operation of a second PSA plant. In Australia, construction and exploration activities at the Dingo Range Gold Project also contributed to the Group's emissions profile.

Following the publication of a RGC Prakas establishing a pathway for renewable energy certification, Emerald has commenced investigations into obtaining Renewable Energy Certificates (RECs) for electricity supplied to the Okvau Gold Mine. The certification process may enable the Company to more accurately reflect the renewable electricity mix of its grid supply, which is predominantly sourced from hydropower generated in north-eastern Cambodia, and further strengthen the transparency and accuracy of the Group's electricity emissions reporting.

The Company remains committed to progressing towards carbon-neutral operations in Cambodia. Each year, Emerald contributes to its proprietary Carbon Offset Restoration Program based on the greenhouse gas emissions reported for the Okvau Gold Mine and a project-specific carbon price established for the reporting period, based on recommendations from environmental consultants Earth Systems. (US\$4.50 per tonne x 81,109 tCO₂e).

Table 2 | Scope 1 and 2 Emissions FY23-26

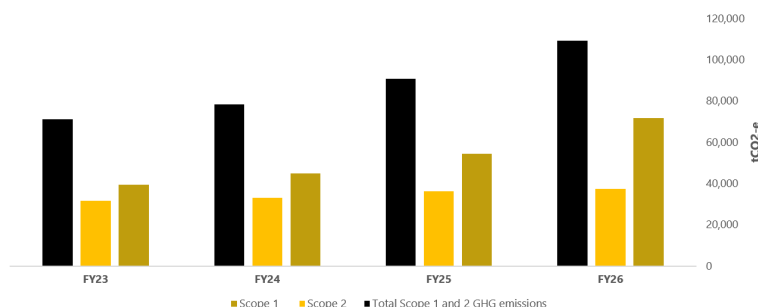


Table 3 | FY26 GHG Emissions estimations

Emissions	Unit	Cambodia			Australia		
		Corporate Office	Exploration	Okvau Gold Mine	Corporate Office	Exploration	Dingo Range Gold Project
Direct (Scope 1) Emissions	tCO ₂ e	4.95	12,811.48	52,128.03	-	6,227.09	2,533.83
Indirect (Scope 2) Emissions	tCO ₂ e	14.05	-	37,594.01	14.61	-	-
Total emissions (Scope 1 and 2)	tCO ₂ e	19.00	12,811.48	89,722.04	14.61	6,227.09	2,533.83
Emissions intensity	tCO ₂ e /ounce	N/A	N/A	0.89 ^{1*}	N/A	N/A	N/A
Energy Consumption	GJ	213.67	50,262.75	648,245.15	105.20	28,427.26	7,769.25

Methodology and emission factors (EF) to estimate the GHG emissions have been calculated in accordance with the following: Australian Sustainability Reporting Standard 2024 (AASB S2 and S1); the GHG Protocol (Corporate Standard and Scope 2 Guidance); NGER measurement Determination 2008; Australian Government National Greenhouse Accounts Factors (2025); Cambodian grid Operating Margin factor (2017); Intergovernmental Panel on Climate Change (IPCC) Guidelines for National GHG Inventories (2006; 2019 Refinement); European Space Agency biomass datasets; FullCAM/National Vegetation Information System; Solid Waste Industry for Climate Solutions – Landfill Emissions Model; GHG Protocol HFC Tool, US EPA fugitive factors; and European Monitoring and Evaluation Programme/European Environment Agency solvent factors. Emissions intensity based on 100,405oz gold doré produced FY26.

(*) Where data was unavailable averages were used

(1) Average global emissions intensity rate per ounce gold produced for 2024 was 0.792tCO₂e (as reported by spglobal.com)

Table 4 | Total GHG Emissions by Year - All Assets (tCO₂-e)

Total GHG emissions - all Assets (tCO ₂ -e)	FY26	FY25	FY24	FY23
Direct (Scope 1) Emissions	73,705	54,625	45,108	39,438
Indirect (Scope 2) Emissions	37,623	36,320	33,260	31,660
Total Scope 1 and 2 GHG Emissions	111,328	90,945	78,368	71,098



Figure 7| Maintenance of 2024 plantings

Biodiversity

Across all Emerald's activities, biodiversity conservation and enhancement are a primary focus alongside responsible land use. Since the beginning, the Company has been committed to best practice by avoiding, minimising and restoring impacts to biodiversity, a cornerstone of the Environmental Policy and aligned with the **SDG 14: Life Below Water** and **SDG 15: Life on Land**. Emerald's sustainability approach across its Cambodian and Australian activities has a dedicated focus on biodiversity management, from tree planting and offset work to local species protection, with respect to the following SDG 15 Targets:

- **Target 15.1:** By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems;
- **Target 15.5:** Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and protect and prevent the extinction of threatened species; and
- **Target 15.c:** Enhance global support for efforts to combat poaching and trafficking of protected species.

The Company implements a land disturbance permitting process across all projects to ensure environmental considerations are integrated into planning before any land clearing activities commence. The process ensures all regulatory approvals and project commitments are met, and the mitigation hierarchy is applied to avoid, minimise, rehabilitate and, where appropriate, offset impacts to environmental values. All land disturbance activities are recorded and reported annually to the relevant regulatory authorities.

Table 5| Land Disturbance as at 30 June 2026 (ha)

Land Disturbed	Okvau	Dingo Range	Memot
Total land disturbed prior to reporting period (ha)	590.8	162	10.10
Land disturbed during reporting period (ha)	22.8	90	0.27
Total land rehabilitated during reporting period (ha)	(22)	(30)	(0)
Net land disturbed as at end of reporting period (ha)	591.6	222	10.37

Australia

Baseline flora and fauna studies at the Dingo Range Gold Project in Western Australia were conducted to support the submission of the Mining Proposal in FY26 with further surveys undertaken as required in support of ongoing exploration programs. The Project is located within the Murchison bioregion, where vegetation is dominated by Mulga Woodlands, rich and diverse in flora and fauna although most species are wide ranging and usually occur in adjoining subregions.

Two Priority 4 flora species, *Eremophila Pungens* and *Grevillea Inconspicua*, have been identified within the project area and are protected through targeted management measures incorporated into the project's Exploration Environmental Management Plan and internal Clearing and Disturbance Procedure. Through these measures, the Company seeks to minimise environmental impacts and protect local ecological values across all exploration and mining development activities.

Emerald continues to assess and monitor subterranean fauna at the Dingo Range Gold Project to better understand potential impacts associated with future dewatering activities. Baseline surveys have identified a stygofauna assemblage of low to moderate diversity comprising predominantly widespread species, with no Priority Ecological Communities, Threatened Ecological Communities, Threatened Flora or conservation significant fauna recorded.



Figure 8| *Eremophila Pungens*



Figure 9| Sand Goanna at Dingo Range Gold Project

Cambodia

Emerald is proud of the meaningful progress achieved through its biodiversity conservation and habitat restoration initiatives in Cambodia. Through active environmental stewardship, targeted species conservation, habitat restoration and collaboration with local communities and authorities, the Company is helping to protect and enhance biodiversity across the Okvau Gold Mine, surrounding landscapes and designated biodiversity offset sites. These initiatives demonstrate Emerald's commitment to delivering practical, long-term biodiversity outcomes and advancing its Sustainable Development Goal commitments.

Biodiversity Action Plan



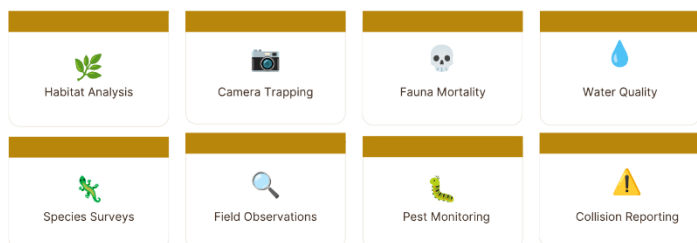
Figure 10| Phnom Prich Wildlife Sanctuary Rangers and Okvau's Environment Team on the annual peafowl survey

Emerald has implemented an IFC Performance Standard-aligned Biodiversity Action Plan (BAP) at the Okvau Gold Mine to manage and monitor biodiversity impacts and support the Company's commitment to **SDG 15: Life on Land** since project development began. The BAP provides the framework for managing biodiversity across the mine site, with a focus on avoiding, minimising and restoring impacts associated with habitat loss and degradation.

The BAP addresses three key areas:

- Habitat loss and degradation
- Disturbance to fauna
- Indirect impacts to the Phnom Prich Wildlife Sanctuary (PPWS)

The BAP is supported by a structured monitoring and adaptive management program including:



A clearing and disturbance permitting and reporting system also helps manage potential impacts before and during site activities.

Emerald's Environment and Community Team maintains a rotating network of eight camera traps and records wildlife observations across the mine site. The monitoring program continues to confirm that the fenced Okvau Gold Mine development area supports a diverse range of native fauna, including species listed as Vulnerable or Endangered on the IUCN Red List. Green Peafowl populations have continued to increase year-on-year since the installation of the perimeter fence, with successful breeding recorded within the fenced mine area during FY26. Monitoring and ranger patrols have also demonstrated the important role of the perimeter fence in supporting wildlife protection within the Project area.

All employees receive training on appropriate interactions with wildlife, further supporting the protection of native fauna across the mine site.



Figure 11| Green Peafowl chicks at Okvau

Biodiversity Offset (independent program to Phnom1500)

Emerald remains committed to achieving positive biodiversity outcomes through its Biodiversity Offset Program, which focuses on offsetting residual biodiversity losses associated with the development of the Okvau Gold Mine through conservation and enhancement activities within defined offset areas in the surrounding the PPWS.

A separate program to the Carbon Offset Project, this initiative has been implemented since April 2020 as a key activity of the Company's Biodiversity Strategy. This program aims to strengthen biodiversity in line with **SDG Targets 15.1 and 15.2**.

Okvau Gold Mine's Biodiversity Offset Management Plan (BOMP) focuses on three offset sites covering more than 9,000ha of land with high conversation value. The Company aims to restore or enhance protection of biodiversity in these areas with primary goal to achieve an overall net-gain in biodiversity values.

Some of the main activities of the BOMP are:

- Offsetting vegetation losses through enhancing protection of habitat and species;
- Targeted Green Peafowl (*Pavo muticus*) conservation work;
- Habitat quality field assessments;
- Endangered species Beng (*Azelia xylocarpa*) Tree planting and monitoring; and
- Supporting conservation actions: financial support for the PPWS.

Throughout implementation of the BOMP, Emerald has worked closely with relevant authorities to strengthen biodiversity conservation across the offset sites. The Company supports ranger patrols within the PPWS, helping maintain a consistent presence that deters illegal activities such as land clearing, logging, poaching and hunting, while strengthening biodiversity monitoring and law enforcement.

During FY26, 4,172 km of ranger patrols were undertaken within the PPWS, representing a 40% increase in patrol coverage. The expanded patrol effort also strengthened biodiversity monitoring, with more than 100 sightings of Vulnerable, Endangered or Critically Endangered species recorded during the year. These activities contribute to the long-term protection of biodiversity values across the offset areas and the wider PPWS.

Emerald's School Nursery Program complements the Company's broader biodiversity initiatives by supporting the propagation and restoration of the indigenous Beng Tree (*Azelia xylocarpa*), an Endangered species listed on the IUCN Red List. The species has experienced significant population declines in Cambodia due to unsustainable harvesting for its highly valued timber. Through the program, participating schools grow Beng trees that are purchased by Emerald for planting within biodiversity offset and mine rehabilitation areas, supporting habitat restoration while providing environmental education and benefits to local schools.

Emerald has planted more than 23,000 endangered Beng Trees and other native species around the Biodiversity Offset sites since 2018. In FY26, a total 4,226 trees were planted contributing to the ongoing restoration of this logged species.

The Biodiversity Offset is independently monitored every two to three years by environmental specialists to assess progress against the goals of the BOMP, including through comparison of habitat quality between Offset and Reference Areas. The monitoring also identifies emerging risks and opportunities to strengthen conservation, restoration and sustainable management. The Habitat Quality Assessment Report, finalised in Q1 FY26, found that habitats across the Offset remain largely intact and of generally good overall quality.



Figure 12| Vulnerable Sambar Deer near Okvau

Reconnecting Gibbons – Canopy Bridge Project



Figure 13| Endangered Gibbon using canopy bridge

During FY26, Emerald continued its efforts to support endangered gibbon conservation and habitat connectivity within the Biodiversity Offset and the Okvau Gold Mine. The Canopy Bridge Project complements the existing activities committed to in the BOMP and builds on the success of the 'Reconnecting Gibbons' pilot program, launched in FY23. Following the pilot, existing bridges have been modified and relocated where required, and new bridges installed to facilitate safe movement of gibbons and other arboreal species between forest patches. Targeting the conservation of endangered gibbons also supports the protection of other canopy-dependent species that share the same forest habitat and demonstrates how Emerald's commitment to **SDG Target 15.5** is translating into practical biodiversity outcomes.

Four canopy bridges are now installed and monitored—three within the Okvau mine area and one within the Biodiversity Offset, providing safe passage across the main access road to the mine.

In FY26, Emerald continued to monitor the use of canopy rope bridges through camera trapping and ground observations. The bridges are widely used by primates, including long-tailed macaques, pig-tailed macaques and Annamese langurs, as well as other arboreal species. Biodiversity Offset and mine site tree planting efforts aim to establish natural habitat connectivity between forest patches, with canopy bridges providing a temporary crossing solution while planted trees mature and develop into a continuous canopy. This approach supports wildlife movement while progressively restoring natural connectivity. This provides encouraging evidence that the bridges are helping reconnect fragmented habitats for arboreal species.



Figure 14| Lutung using canopy bridge

School Nursery Program

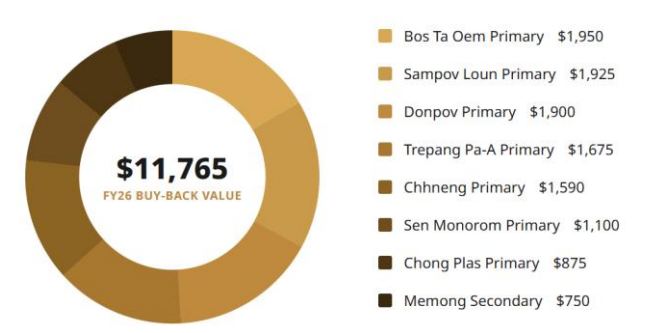
Highlights:

- Total trees to date, 9,588 across eight schools
- Total buy-back value of US\$47,940 since program’s inception
- Record annual buy-back in FY26 of US\$11,765 for 2,353 trees

Emerald’s School Nursery Program in Cambodia is a community-focused biodiversity initiative that connects the Company’s conservation and rehabilitation activities with local schools. Participating schools are provided with prepared seed, soil and materials to grow native trees in Company constructed school-based nurseries, which are then purchased by the Company through an annual ‘buyback’ scheme for use in Biodiversity Offset and mine site rehabilitation activities. Aligned with **SDG Targets 15.1 and 15.5**, the program enriches both biodiversity restoration efforts and the experiences of participating schools and students, while providing a sustainable source of income to enhance learning environments and support school development.

Commencing in 2018, the program has continually expanded, with eight schools now actively participating. In FY26, the School Nursery Program achieved a record annual contribution of US\$11,765, with 2,353 native trees purchased across the eight participating schools. Since the project’s inception, a total of US\$47,940 has been paid, providing opportunities for schools to enrich their students experience through upgrades.

Table 6| FY26 Buyback Value (US\$)



The School Nursery Program is proud achievement for Emerald and reflects the growing impact of its biodiversity initiatives, with participation from partner schools expected to continue expanding.

The Environment and Community team regularly visits the five partner schools near the Okvau Gold Mine and three partner schools near the Memot Gold Project, to provide all the materials and work with students to prepare, grow and care for their trees. The team has developed and published a nursery handbook that students use to help manage their nurseries. Through the Program more than 9,500 trees have been sourced from the student-run nurseries.

Bos Ta Oem Primary School is proving that investing in young people and the environment can create lasting benefits for the entire community.

In 2024, Bos Ta Oem Primary School, near the Memot Gold Project, partnered with Emerald to establish its School Nursery Program, providing students with hands-on environmental education and practical skills in seed propagation, nursery management and tree care.



Figure 15| Growing Trees, Growing Futures at Bos Ta Oem Primary School

The program is also delivering direct benefits to the school community. In FY25, the school returned 345 Beng Trees to the Company and received US\$1,725, which supported repairs and improvements to school facilities. In FY26, a further 390 trees generated US\$1,950, which the school plans to invest in establishing a new library.

School Director Mr Bou Kosal highlighted the program’s educational and community benefits, noting that students have developed environmental knowledge and practical skills while participating in decisions about how the funds generated through their efforts are used.



Figure 16| Snapshot with Mr Bou Kosal

The school plans to continue the partnership through 2026/27 and beyond, by improving its nursery management practices increasing tree production and using future revenues to support ongoing school development.

Sompov Loun Primary School is growing trees, knowledge and opportunities for its students and the wider school community.

Through the School Nursery Program, School Director, Mr Thouch Det believes the school is not only growing Beng Trees, but also growing hope, knowledge, and a brighter future for its students.

Since 2024, Sompov Loun Primary School in Tbong Khmum Province has participated in Emerald's School Nursery Program, providing students and teachers with practical opportunities to learn about environmental protection, tree growing and nursery management.

The program is also providing direct benefits to the school. Emerald supported the establishment of the school's nursery by providing materials and equipment, while revenue from tree sales is helping fund improvements to school facilities and learning resources. In FY25, proceeds from tree sales supported the construction of a storehouse for educational materials and equipment. In June 2026, the school returned 385 Beng Trees, generating US\$1,925, which it plans to use to purchase fans and lighting for classrooms and improve the school's front garden.

Mr Det sees the program as an opportunity to strengthen the school while building students' environmental knowledge and practical skills, describing the initiative as not only growing trees, but also growing hope, knowledge and a brighter future for students.



Figure 17/ Sompov Loun primary school



Figure 18/ Sompov Loun primary school



Figure 19/ Seed planting at local primary schools

Nursery and Seedling Program in Tbong Khmum province

The Company has contributed US\$500,000 to the Nursery and Seedling Program in the Tbong Khmum Province (the province where the Memot Gold Project is located). The RGC is committed to planting 1 million trees annually across Cambodia through the provision of free saplings to the public, increasing tree cover across the country.

This contribution goes towards the construction of a tree nursery facility, which is expected to produce approximately 857,000 saplings annually, create valuable employment opportunities for local communities and aligns with Emerald's demonstrated support for community and biodiversity aligned initiatives.

Tailings Management

Emerald recognises that effective tailings management and the safe operation of Tailings Storage Facilities (TSFs) are critical to sustainable mining practices. Following a review of the Group's inaugural Materiality Assessment, conducted in early FY25, Tailings Management has been identified as a high-priority Material Topic for the Group and its stakeholders and is therefore an important component of the Company's ESG Framework.

Through responsible tailings stewardship, Emerald is committed to supporting **SDG 6: Clean Water and Sanitation** by protecting water resources and preventing contamination, while advancing **SDG 12: Responsible Consumption and Production** through the safe, responsible and sustainable management of mining waste throughout the mine lifecycle.

The Group currently has one active TSF at the Okvau Gold Mine, with new facilities soon to commence construction at Dingo Range Gold Project and designs underway for the Memot Gold Project TSF. The Okvau TSF was designed to contain approximately 16ML of tailings with an operational life around eight years. The TSF is classified as a "High C" Consequence Category in accordance with ANCOLD guidelines.



Figure 20| Okvau TSF

The Dingo Range TSF has been designed as a single cell, two stage constructed facility to accommodate up to 14Mm³ of tailings. Geotechnically and climatically, the proposed TSF and storage arrangement is low risk in terms of stability and management of the tailings, given a "Medium Category 1" Consequence Category in accordance with ANCOLD guidelines. Formal assessments of the potential downstream impacts of the Dingo Range TSF on communities, ecosystems and critical infrastructure were completed by independent external consultants in 2025 as part of the approved Mining Proposal and Mine Closure Plan.

Maintaining the safety and integrity of the Okvau TSF is a key priority for Emerald and the team at Okvau. Okvau's tailings management strategy is designed to protect people and the environment through effective governance, ongoing monitoring and independent oversight. The comprehensive monitoring program includes weekly standing water level measurements,

daily embankment inspections, field and laboratory analysis of tailings samples, routine fauna monitoring and regular geotechnical assessments. These activities help ensure the facility continues to operate safely and in accordance with regulatory requirements and industry good practice.

During FY26, the Company made significant progress towards the expansion of the Okvau TSF to accommodate the expanded Ore Reserve and future underground activities. The licensing process and revised Life of Mine TSF design are both in their final stages.

The dry-season inspection undertaken in 2025 by independent experts of the TSF and its auxiliary structures found that the facilities were in good condition and continued to be well maintained during operations.

Group's tailings management strategy across all three Projects is focused on adaptive, climate-resilient management practices that strengthen resilience to evolving climate risks over the life of all operations.

Current management strategies at Okvau include strategic tailings beaching, the use of high-capacity evaporators and optimised TSF water recycling to maximise water reuse. Diversion drainage also reduces the volume of rainfall entering the TSF, while surface water supply to the processing plant is minimised. These measures are increasingly important as rainfall at the Okvau Gold Mine has increased in recent years, with climate projections indicating greater rainfall intensity and variability in the future.

Water and Effluents

The Group recognises that access to safe, clean water and adequate sanitation is a fundamental human right and is essential to healthy ecosystems and sustainable livelihoods. The Group's approach to responsible and sustainable water management is shaped by the Company's commitment to **SDG 3: Good Health and Wellbeing** as well as **SDG 6: Clean Water and Sanitation**, with a key focus on the Targets 6.3: Improve water quality, 6.4: Substantially increase water use efficiency across all sectors and 6.6: Protect and restore water-related ecosystems.

This understanding underpins the Company's commitment to responsible water stewardship, particularly in Cambodia, where waterways support inland fisheries that provide a primary source of protein for many communities.

The Group manages water with a strong focus on minimising risk, securing reliable and sustainable water supplies for its operations, and protecting surrounding communities and the environment. Through responsible water management, Emerald aims to safeguard shared water resources while supporting the long-term sustainability of all operations.

Okvau Gold Mine

Sustainable water management is fundamental to the Okvau Gold Mine, where Emerald has maintained a comprehensive surface water and groundwater monitoring program since 2016. Water is used primarily for gold processing, dust suppression, potable supply and exploration activities. Guided by **SDG Target 6.4: Increase Water-Use Efficiency**, Okvau's Water Management Plan seeks to maximise water recycling and reuse while minimising the abstraction of raw water from surrounding rivers and creeks, helping to improve water efficiency and protect shared water resources.

The Okvau Gold Mine lies in a high rainfall environment, where effective management of wet season stormwater is critical to separate potentially contaminated sources from clean sources and reduce the water transferred to the TSF. While raw water is mainly supplied from the nearby Prek Te River, the Okvau Gold Mine aims to optimise recycled water usage by maximising the water sourced from the TSF via the decant return water system.

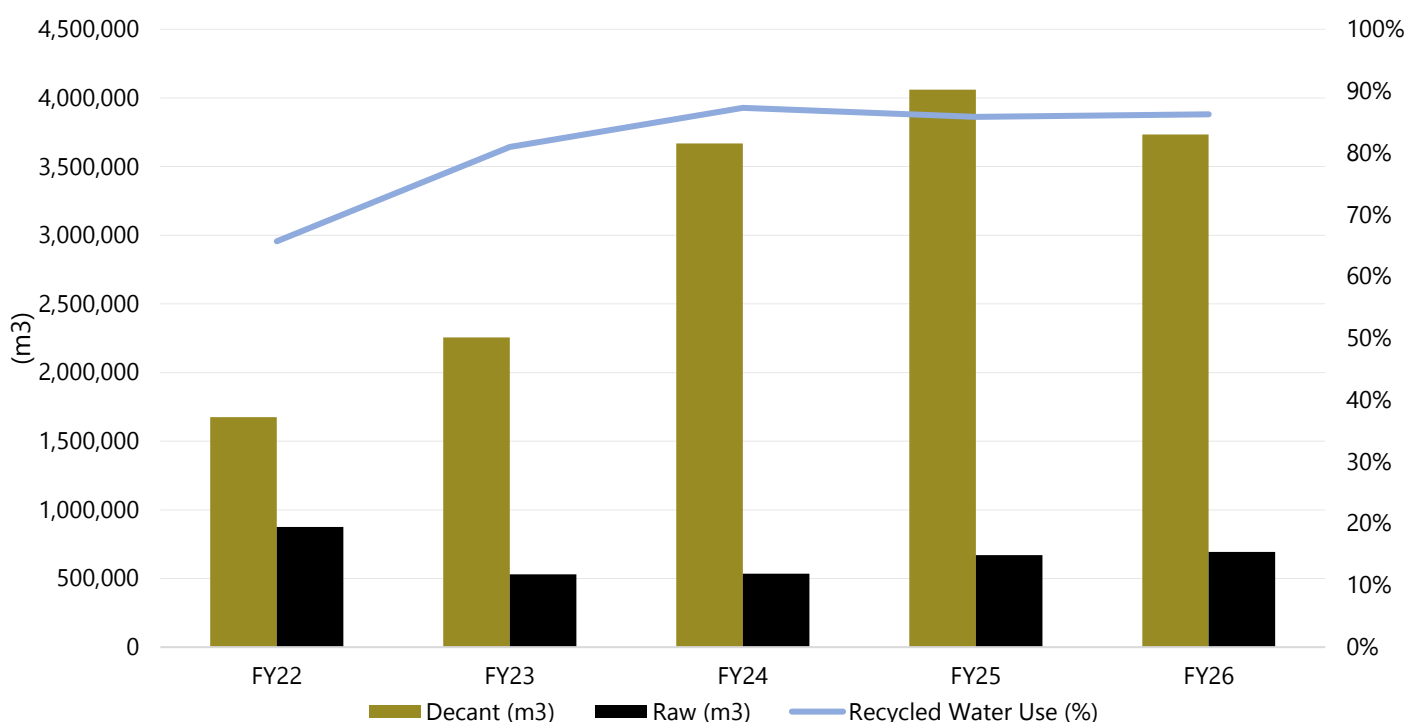
Okvau continues to optimise water recycling from the TSF. For each of the past three years, more than 86% of the water used in the gold processing plant has been supplied from recycled TSF water, reducing reliance on raw water sources and improving water-use efficiency. In FY26, a total 86.2% of water sourced for the processing plant was recycled from the TSF, a minor increase from FY25. This continues to result in a reduced surface water supply from site wetlands and the Prek Te River. Total water abstraction from the Prek Te River during FY26 was 383.3 megalitres. If dry season Prek Te River flow dips below the 160L/s voluntary Cease to Transfer order, raw water abstraction is paused. River flow in the Prek Te did not fall below this limit during FY26.

Integrated within its Site Water Management Plan and the Environmental and Social Monitoring and Management Plan, Okvau's surface and groundwater monitoring program includes a diligent sampling regime. In FY26 the Company completed 100% of all scheduled water monitoring activities at Okvau. Sampling is conducted across the entire mine site at regular intervals, including from the TSF, process water dam, sediment dams, within the pit and along the Prek Te River both up and downstream of the site. Emeralds samples are analysed in Australia at ALS Perth, a NATA accredited laboratory, from which analysis results inform management measures at the project site. Water storage and diversion facilities are regularly inspected to ensure their structural integrity. Trigger Action Response plans are in place for managing stormwater during the wet season.



Figure 21| Renaissance and OPMS staff visiting the TSF on International Women's Day

Table 7| Okvau's Water Usage FY26



Memot Gold Project

Exploration activities at the Memot Gold Project continued during the reporting period alongside environmental approvals and permitting. Emerald conducts all activities at Memot Gold Project according to the Water Management Plan which is focussed on maintaining a strong baseline surface and groundwater quality monitoring program. Conducting routine monitoring to assess the underlying water quality characteristics of the creeks and rivers surrounding the deposit, such as the perennial flows Prek Antap and Prek Chlong Rivers, while groundwater sampling is based around the site offices and follows exploration activities.

Capturing and recycling water on-site minimises the use of wet season rainfall throughout the year for dust suppression and exploration activities. As part of the feasibility studies supporting environmental approvals for the Memot Gold Project, the Company completed detailed hydrological and hydrogeological investigations to characterise the site's water resources, water quality and potential water supply. These studies will inform the development of a responsible and sustainable Water Management Strategy to support future operations as the Project progresses towards development.

Dingo Range Gold Project

A comprehensive groundwater and surface water monitoring regime at the Dingo Range Gold Project, embedded within the Company's Environmental Management Plan for the site. The Company routinely monitor a range of exploration and water supply bores, as well as surface water containing infrastructure retained with the acquisition of the project. With the construction of the Wastewater Treatment Plant in FY26, monitoring activities have been expanded to capture the entire plant and associated infrastructure, in accordance with the conditions set out in the Works Approval.

Groundwater is abstracted at Dingo Range for dust suppression and camp supply purposes, with future plans to establish a water supply bore field to support the construction and future operation of the Project. The feasibility of supplying water for the Project from the underlying paleochannel aquifer was explored during the year, as part of investigations to support the Dingo Range Gold Project Mining Proposal, which was approved during FY26. Total groundwater abstraction for FY26 was 69.1 megalitres, well within the Annual Water Entitlement under the Company's section 5C Groundwater License.

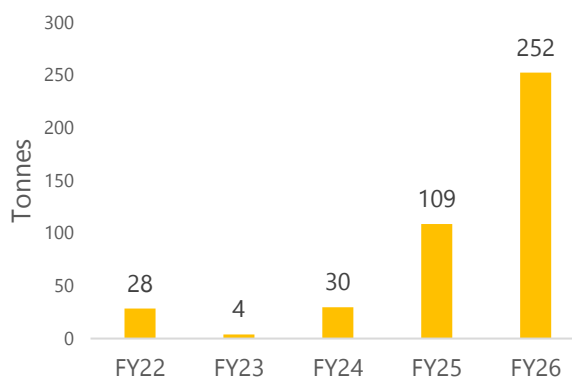
Waste

Across the Group's operations, the Company is committed to reducing waste and promoting sustainable practices such as reuse and recycling, in line with **SDG 12: Responsible Consumption and Production**. As well as a range of sustainable consumption programs carried out on-site, each site Environmental team regularly conducts waste audits to identify opportunities for recycling and to monitor the volume and types of wastes going to landfill.

Emerald and its major contractors in Cambodia have established a charitable fund to raise and distribute funds in support of community initiatives. In FY26, more than US\$30,000 was raised through the resale of recycled scrap steel from the Okvau Gold Mine, representing a 131% increase from FY25 (109 tonnes). A staff committee is responsible for reviewing and selecting projects to receive funding.

In FY26, the funds supported the construction of a new community bridge over the O'Pungtou River, replacing ageing infrastructure and restoring safe passage for local villagers (discussed in Local Communities).

Table 8| Scrap Steel Recycled at Okvau (tonnes)

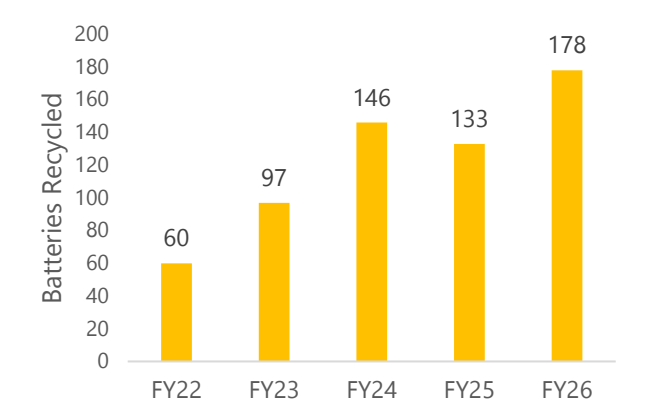


Waste hydrocarbons in Cambodia are repurposed via Chip Mong Insee's EcoCycle. EcoCycle is a sustainable industrial waste management business unit of the Chip Mong Insee Cement Corporation (CMIC) in Cambodia. Located in Kampot Province, Chip Mong Ecocycle safely co-processes industrial, hazardous, and non-hazardous waste in cement kilns with zero residue to landfills and reducing greenhouse gas emissions. In FY26 a total of 150,000L of waste hydrocarbons produced from the Okvau Gold Mine was directed to EcoCycle.

At Dingo Range, hydrocarbon waste is collected and recycled by a licensed local contractor, while other operational wastes are disposed of in the existing on-site waste facility, where they are contained and progressively covered within the Bungarra Waste Rock Landform (WRL). As part of the recently approved Mining Proposal, there are plans to construct a Class II landfill within the existing Bungarra WRL to provide a purpose-built waste disposal facility that will be operated in accordance with the conditions of the Environmental Licence and all applicable regulatory requirements.

Aluminium cans, batteries and scrap metal are collected separately at the Okvau Gold Mine for recycling. As mining activity and other near-Okvau exploration activities continue to expand, we are conscious of the greater impact that waste generation may have on the environment. A range of battery types are collected and recycled at end of life, which has been in place since the commencement of operations at Okvau.

Table 9| Batteries Recycled at Okvau



Organic waste from the Okvau Gold Mine camp kitchen is composted for use in the site nursery. Paper waste is collected and used to help facilitate organic mulching. Composted material is then supplied to the on-site nursery.

Emerald applies a multidisciplinary approach to waste rock management to minimise the risk of long-term environmental impacts. At the Okvau Gold Mine, the Waste Rock Management Plan adopts a conservative classification system to identify and manage potentially acid-forming and arsenic-enriched waste rock prior to placement within designated areas of the Waste Rock Landform (WRL). Constructed sections of the WRL are designed to remain safe, stable and non-polluting throughout the mine lifecycle. Two constructed wetlands located downstream of the WRL intercept and treat surface water runoff and are monitored throughout both the wet and dry seasons. Waste rock is routinely sampled to verify material classification and confirm compliance with the Waste Rock Management Plan.

At the Dingo Range Gold Project, the recommencement of mining will include the expansion of the existing Bungarra WRL and the construction of additional engineered WRLs adjacent to the satellite pits. During Aboriginal Cultural Heritage Surveys, Traditional Owners requested that the proposed WRLs remain lower than the surrounding hills to preserve the natural topography and landscape character of the region. This feedback has been incorporated into the WRL designs and forms part of the approved Mining Proposal.

At the Memot Gold Project, waste rock characterisation studies are underway to inform future mining, alongside hydrological investigations to define key water management infrastructure, including surface water controls, diversion bunds, drainage systems and sediment dams.

Both the Dingo Range Gold Project and Memot Gold Project WRLs will be supported by its own site-specific Waste Rock Management Plan.

World Environment Day: Building a Culture of Sustainability at Site



Figure 22| Sustainability campaign at Dingo Range

As part of World Environment Day, the Dingo Range team launched a sustainability campaign centred around a pledge wall in the camp dining room, where employees and contractors committed to practical actions to reduce their environmental impact. The initiative achieved 100% participation, with every pledge card completed.

The campaign also marked the introduction of several ongoing sustainability initiatives, including reusable food containers, travel mugs and cutlery sets to reduce single use waste, a Containers for Change recycling program, and a camp planting project to enhance the local environment. These initiatives demonstrate the team's commitment to embedding sustainable practices into everyday site operations, in line with Emerald's commitments to **SDG 12: Responsible Consumption and Production** and **SDG 13: Climate Action**.



Figure 23| Dingo Range camp planting project

Recycling used Tyres at Okvau

During FY26, 25 used dump truck tyres were donated by Okvau to the Mondulkiri Provincial Governor and Deputy Governor to support beneficial reuse initiatives within the province. By extending the useful life of these materials, the donation diverted waste from disposal while creating opportunities for practical community applications. This initiative supports **SDG 12: Responsible Consumption and Production** by promoting resource efficiency and waste reduction, and **SDG 13: Climate Action** by encouraging the reuse of materials and reducing the environmental impacts associated with disposal and the production of new products.



Figure 24| Delivery of used tyres for repurposing

Environmental Compliance

The Group implements comprehensive Environmental Management Systems (EMS) across its projects, integrating environmental aspects, risks and management actions into planning and decision-making. Site-based environmental and social compliance registers are maintained for the Okvau Gold Mine, Memot Gold Project and Dingo Range Gold Project, supported by a corporate Environmental Compliance Register. These registers consolidate requirements from approval documents, legislation, licences, permits and applicable standards, providing a structured mechanism to track and report compliance.

Project-specific environmental and social commitments, management measures and monitoring requirements are defined in Environmental and Social Monitoring and Management Plans (ESMMPs). Comprehensive monitoring programs are implemented throughout each project lifecycle, covering physical, biological and social aspects to assess performance, support reporting and inform adaptive management.

After six years of operation in Cambodia, Emerald continues to uphold the environmental and social standards established for the Okvau Gold Mine, including the International Finance Corporation (IFC) Performance Standards. In FY26, Emerald worked with local consultants to complete an IFC-aligned Environmental and Social Impact Assessment (ESIA) for the Memot Gold Project, supporting the Company's commitment to international good practice. The ESIA is currently in the final stages of assessment by the Ministry of Environment.

In FY26, Emerald continued to monitor environmental and social compliance across its Western Australian operations through the Dingo Range compliance register. The Company met all applicable monitoring and reporting requirements and operated in accordance with relevant licence, approval and tenement conditions. During the reporting period, Emerald secured approval of the Dingo Range Gold Project Mining Proposal and Mine Closure Plan and obtained Works Approvals for construction of key Project infrastructure, including the Tailings Storage Facility (TSF), Process Plant and Class II landfill facility. Construction of the wastewater treatment plant was also completed in accordance with the conditions of the relevant Works Approval. The Company also met other regulatory obligations, including reporting requirements under the Mining Rehabilitation Fund (MRF) and Native Vegetation Clearing Permit requirements.

Environmental Monitoring

Environmental monitoring is a fundamental component of the Group's Environmental Management System, supporting the identification, assessment and management of environmental and social risks throughout project lifecycles. Across Emerald's operations, monitoring programs are designed to verify compliance with regulatory approvals and licence conditions in Cambodia and Western Australia, being guided by principles of the IFC Performance Standards.

Monitoring requirements are tailored to each Project and include air quality, noise and vibration, surface water and groundwater, land disturbance and rehabilitation, soils, greenhouse gas emissions, blasting activities, biodiversity, and the protection of cultural heritage and archaeological values. At the Okvau Gold Mine, the comprehensive ESMMP governs the monitoring, management and mitigation of all activities within the Project Development Area, from mining, tailings and waste rock to groundwater, surface water, soils and growth media.



Figure 25| Noise, dust and vibration monitoring station setup at Okvau Gold Mine

The Company conducts routine inspections of landforms, water management infrastructure, tailings and waste rock storage facilities to verify performance, identify potential risks and inform adaptive management. Compliance is further supported through regular internal audits and management reviews to ensure environmental and social commitments continue to be met and opportunities for continual improvement are identified.

The EMS implemented at the Dingo Range and Memot Gold Projects cover all monitoring, management and mitigation activities related to ongoing exploration and development activities. As the Group's projects expand, its environmental and social management systems continue to evolve, with a commitment to consistently benchmarking performance against applicable local regulations and relevant international standards, including the WHO guidelines and IFC Environmental, Health and Safety Guidelines.

Biological Monitoring and River Health Assessment at the Memot Gold Project



Figure 26| Prek Chhlong survey transect at Memot Gold Project

To support the full scale Environmental and Social Impact Assessment (ESIA) at Memot Gold Project, the Company conducted a dry season biological monitoring program at the site which comprised a baseline river health assessment along the Prek Chhlong River and tributaries, including the Prek Antap River. These waterways are used widely by locals in the area of Choam Ta Mao commune and Memong commune in the Memot District of Tbong Khmum Province.

The program aimed to undertake a biological assessment of the health of rivers and streams in the Project area, providing a pre-mining baseline of water quality, fish and macroinvertebrate community composition to use as a reference for mine closure, and to provide ongoing upstream, downstream and control sites for effective management during operations. The study program will establish ongoing monitoring tools that can provide key insights into water pollution events or land use activities that are impacting river and stream health. Long term, this will help the Company to better monitor and mitigate any adverse impacts to local waterways from anthropogenic use or mining activity, with a view to improving river health.

Mine Closure: Rehabilitation

Emerald is committed to the principle that its mine sites are returned to a state of long-term environmental sustainability post-closure. In line with the Company's commitments to various SDGs and guided by the IFC Performance Standards, Emerald believes that all post-mining landforms must be safe, stable and non-polluting whilst preserving or enhancing biodiversity values.

Financial provisions are regularly updated to reflect the status and legacy of the operation. A Mine Closure Plan for the Dingo Range Gold Project was prepared in accordance with the Statutory Guidelines for Mine Closure Plans (DMIRS, 2023c) and approved by the Department of Mines, Petroleum and Exploration (DMPE). A Preliminary Mine Closure Plan for the Memot Gold Project was prepared as part of the environmental approvals process in Cambodia. The Group is dedicated to progressive rehabilitation wherever possible. Progressive rehabilitation has several benefits for the environment, the community and the mining industry:

- reducing the environmental impact of mining by minimising land disturbance, soil erosion, water pollution and promoting biodiversity values;
- enhancing the social acceptance of mining by restoring and enhancing visual amenity of the site; and
- increasing the economic viability of mining by reducing closure costs, liabilities and risks.

At the Okvau Gold Mine, the team have been implementing progressive rehabilitation since the beginning of operations, with a focus on available areas of the WRL, areas of habitat loss within surrounding forest and water structures such as dam edges and diversion drains. During FY26, rehabilitation activities resulted in a total of 30ha at Okvau being brought under rehabilitation across WRLs and wetland and riparian areas. Topsoil from site stockpiles is applied on landform surfaces, with tree species grown in the Okvau Nursery and obtained from the School Nursery Program planted, including native species Beng (*Afzelia xylocarpa*), Thnong (*Pterocarpus pedatus*) and Kokah (*Sindora siamensis*).

The Dingo Range Gold Project has one pre-existing WRL that has undergone some rehabilitation activities, including battering and topsoil cartage and spreading.

During FY26, the Company consolidated drainage and sediment control infrastructure on the landform to ensure effective surface water and erosion management as the Project progresses towards mining. The WRL will be reopened to receive waste material as mining commences.

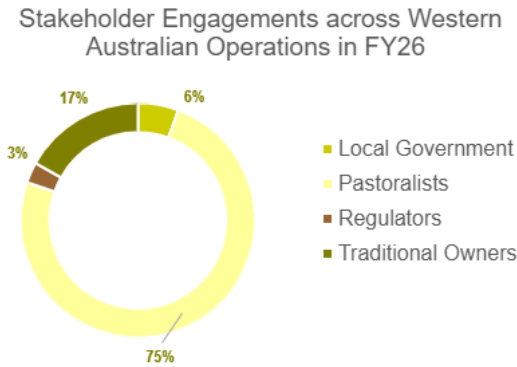


Stakeholder Engagement

The Company values ongoing engagement with stakeholders to ensure project activities are conducted in a socially responsible, transparent and collaborative manner. As a key Material Topic, Emerald’s focus during the reporting period was on maintaining regular communication with a broad range of stakeholder groups, including neighbouring communities and landholders, local authorities, government agencies and non-government organisations, helping to build trusted relationships and inform decision-making.

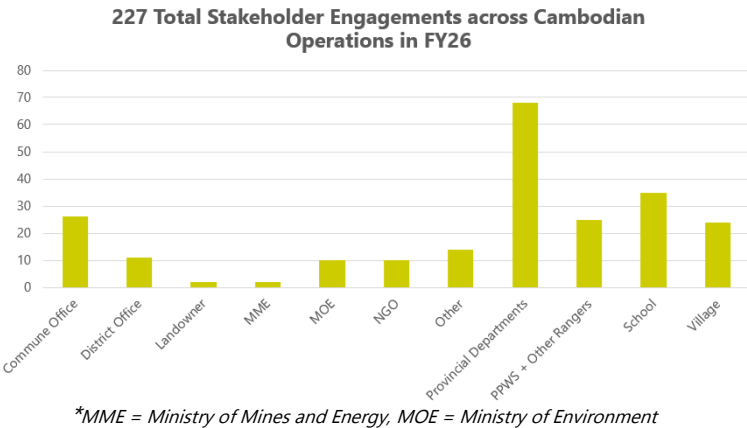
In Cambodia, Emerald continued to engage with a diverse range of stakeholders during FY26 across its operations, exploration activities and broader country-wide initiatives, including its Carbon Offset Program. Emerald’s key stakeholders include relevant Government Ministries and Departments, Provincial and District authorities, village leaders, landowners and community representatives. Through regular engagement, Emerald seeks to understand stakeholder perspectives, address concerns and ensure local communities are informed and involved throughout the lifecycle of its projects.

Table 10| Stakeholder Engagements (Australia)



During FY26, Community Liaison Officers at the Okvau Gold Mine met regularly with local authorities from the two neighbouring communes to provide project updates, discuss community priorities, promote awareness of the Company’s grievance mechanism, and respond to any questions or concerns. As Emerald’s presence at the Memot Gold Project continues to grow, the Company established a dedicated Community Liaison Office to provide a local point of contact where community members can access information, raise concerns and engage directly with the team. Listening to communities and understanding their priorities remains central to Emerald’s approach, helping the Company build trusted relationships and create shared value for the communities in which it operates.

Table 11| Stakeholder Engagements (Cambodia)



The Western Australian operation is located on Kultju and Watarra Darlot Country. Building connections with Traditional Owners on Emerald-held tenements was a focus during FY26, ensuring landowners are regularly consulted about and involved in the Company’s activities. Regulators, pastoralists, the local shire and nearby mines are also kept informed, as required. Emerald’s sustainable vision for the Dingo Range Gold Project is rooted in fostering strong relationships with key stakeholders, a major priority as the Project moves towards the full construction phase.

The Company continued its positive relationships with neighbouring pastoralists, including Wonganoo and Melrose Stations. During FY26, Emerald drilled a new water bore for Wonganoo Station in recognition of the ongoing cooperation that enables access to the station's airstrip, while maintaining regular communication with Melrose Station regarding exploration activities. The Company also engaged with the Shire of Leonora to discuss future road use arrangements associated with the commencement of mining operations.

The Company maintains a Group-wide Grievance Mechanism across its operations in Australia and Cambodia, providing a transparent and accessible process for individuals or groups to raise concerns related to its activities. During the reporting period, the Company maintained strong relationships with local communities, recording zero community grievances or complaints across the Group. Emerald engages regularly with communities surrounding the Okvau Gold Mine and the Memot Gold Project to ensure the Grievance Mechanism is well understood and readily accessible.



Figure 27| Engagement with local community member



Figure 28| Fifth annual Community Open Day

Okvau Gold Mine Community Open Day – Five Years Strong

In March 2026, Emerald hosted its fifth annual Community Open Day in Chong Plah Commune, including guided tours of the Okvau Gold Mine. For five consecutive years, the Company has welcomed neighbouring communities to learn more about its operations, with participation continuing to grow each year.

More than 400 community members attended the FY26 event, including over 300 visitors who participated in guided mine tours. The tours provided an opportunity to showcase the Company's responsible mining practices, environmental management programs and the key stages of the mining process. Visitors also viewed an educational presentation explaining drilling, blasting, loading, hauling and ore processing, helping to build understanding of how the mine operates.

Guests were provided with lunch and refreshments throughout the day, while children received a commemorative Community Open Day gift pack containing educational stationery and colouring materials. Visitors also had the opportunity to inspect an articulated dump truck and grader on static display, offering a close-up look at the equipment used in mining operations.

The annual Community Open Day is an important part of Emerald's community engagement program, providing a transparent forum to strengthen relationships, promote understanding of our activities and encourage open dialogue with our neighbouring communities.



Figure 29| RNS staff demonstrating drone flying



Figure 30| Okvau Community Open Day

Local Communities

Supporting safe, sustainable and inclusive communities is central to Emerald's approach to responsible mining. Through ongoing engagement and targeted community development initiatives across Cambodia and Australia the Company works to deliver lasting benefits for its stakeholders while contributing to selected SDGs.

Focusing on key metrics defined by SDG Targets as part of Emerald's ESG Framework, the Company continued to implement a range of community development initiatives within near-mine communities. In FY26, Emerald invested over US\$0.2M into community development in Cambodia, a 10% increase from FY25. Emerald was pleased to support the 2026 Leonora Golden Gift which is an important regional community event, bringing together residents, visitors and businesses for a weekend of athletics, entertainment and family activities, including Australia's richest mile running race. Emerald's sponsorship reflects the Company's commitment to supporting the communities in which it operates and contributing to events that promote participation, tourism and community engagement across the northern Goldfields.

Since early 2021, over US\$0.5M has been spent on community development projects focusing on health, education, road safety, water and sanitation and community security. Emerald believes direct investment in community development is one of the most effective ways to create lasting local benefits. Alongside the Company's own initiatives, Emerald has contributed US\$0.4M to Cambodia's Mineral Fund for Community Development since its establishment. Managed by the Ministry of Mines and Energy, the Fund supports community-led projects that deliver sustainable outcomes for local communities.

Strengthening Community Connections: O'Pungtou River Bridge Project

As part of the commitment to supporting the communities in which Emerald operates, the Company contributed to the construction of a new bridge over the O'Pungtou River in Memang Commune, Mondulkiri Province. The Company demonstrates its commitment to **SDG Target 3.6** by improving transport safety and reducing the risk of injury associated with river crossings, and to **SDG Target 10.2** by improving equitable access to education, healthcare, markets and other essential services for local communities.

Tuol Village is located approximately three kilometres northeast of the Memang Commune centre and is home to around 200 residents across 20 families. Prior to the project, the village was connected to the commune by an unsealed road with no bridge crossing the O'Pungtou River. During the wet season, residents, including school children, were required to cross the river using a manually operated "flying fox" basket suspended from a steel cable. This presented significant safety risks and restricted access to schools, markets, healthcare and other essential services.

In July 2025, following the circulation of a social media video showing children using the flying fox to attend school, the Mondulkiri Department of Rural Development (DRD) investigated the site in consultation with local authorities. Recognising the importance of a permanent river crossing, the DRD formally requested financial assistance from the Company's Cambodian subsidiary, Renaissance Minerals (Cambodia) Ltd (RNS) in FY26 after identifying that government funding was unavailable to deliver the project.

Through the resale of recycled scrap steel from the Okvau Gold Mine, RNS raised a contribution of US\$30,000 towards construction of the bridge. The project was delivered through a collaborative partnership, with the DRD undertaking upgrades to approximately one kilometre of the connecting access road, including raising by 1.5m to mitigate flooding, with timber decking for the bridge supplied by the Memang community.



Figure 31| Flying fox

Construction commenced in January 2026 and the bridge was officially opened in June 2026 at a community ceremony attended by representatives from the DRD, local authorities and community members, including a traditional blessing by local Buddhist monks. The bridge is 2.5 metres wide with a five-tonne load capacity, enabling the safe passage of pedestrians, motorcycles and small vehicles across the O'Pungtou River throughout the year.

The bridge has significantly improved year-round connectivity for the Tuol Village community, enhancing access to education, healthcare, markets and other essential services while eliminating the need for the hazardous flying fox crossing. The project demonstrates the positive outcomes that can be achieved through collaboration between government, local communities and industry to deliver practical infrastructure that provides lasting social benefits.



Figure 32| Bridge completed



Figure 33| Bridge opening ceremony



Figure 34| Monks blessing the bridge opening



Please use the QR Code to find out more about the O'Pungtou River Bridge Project.

O'Tanglang School Building Construction

Education plays an important role in creating lasting opportunities for the Company's host communities. During FY26, Emerald completed the construction of a new classroom building at O'Tanglang Local School, near the Okvau Gold Mine, following funding provided in the prior year. Officially opened in August, the new facility provides an improved learning environment for local students while supporting employment opportunities for local workers during construction. Attended by community members, school staff and Emerald's team, the opening celebrated a shared investment in education and community development. This initiative supports **UN SDG 4 – Quality Education** by improving access to safe, inclusive and quality learning facilities for children in remote communities.



Figure 35| Gifts provided at school opening ceremony

Cultural Heritage

Preserving cultural heritage and empowering local communities are material priorities for both the Company's stakeholders and the business. In Australia, Emerald works closely with Traditional Owners to identify, protect and manage Aboriginal cultural heritage values throughout the development of the Dingo Range Gold Project. In Cambodia, the Company engages openly with local communities to build strong, lasting relationships that respect and preserve the country's rich cultural and archaeological heritage.

The Company's mining and exploration tenure at the Dingo Range Gold Project is located partially within the registered Native Title Determination Areas of the Kultju Native Title Group to the north and the Watarra Darlot Native Title Group to the south. Emerald acknowledges the Traditional Owners and Custodians of the lands on which it operates and recognises the significance of Native Title. The Company is committed to engaging with Native Title groups in a respectful, transparent and meaningful manner throughout the life of its projects.

During FY26, Emerald continued to strengthen its relationships with Traditional Owners through ongoing engagement and collaboration across the Dingo Range Gold Project. The Company worked closely with the Kultju Native Title Group and the Watarra Darlot Native Title Group to protect Aboriginal cultural heritage, undertaking comprehensive heritage surveys to inform project planning and support responsible development.

Throughout the year, Emerald focused its efforts on preserving culture and heritage through the delivery of on-site Cultural Awareness Training for its workforce, facilitated by Kultju Director Joanne Mongoo. Key skills were shared throughout the session, including the identification of, and protocols relating to, sacred areas and significant sites. These skills are essential for all Emerald staff to ensure the protection and preservation of cultural heritage on Kultju Country.



Figure 36| Honey Ant Story (Tjupan Country) - Brooke Bonney



Figure 37| Spring Country Side - Marjorie Stubbs

Emerald maintained regular engagement with the Kultju Native Title Group, including planning for additional cultural heritage surveys across the northern Dingo Range tenure for FY27. The Company also continued to progress the Watarra Darlot Heritage Protection Agreement in partnership with the Watarra Darlot Native Title Group.



Figure 38| EMRWA director, Mr Peter Burns, with Kultju Native Title Group

Emerald continues to undertake archaeological and cultural heritage surveys and consult with Traditional Owners, local communities and other knowledge holders as part of its project planning, approvals and land access processes across all jurisdictions. While these activities help identify and protect known cultural heritage values, previously unidentified cultural heritage may occasionally be encountered during ground-disturbing works.

To manage this risk, the Company has implemented a Chance Find Procedure and Cultural Heritage Management Plan and provides training to relevant personnel to ensure any unexpected discoveries are appropriately identified, protected and managed.

First Cultural Awareness Training Implemented at Dingo Range

In FY26, Emerald delivered its first Cultural Awareness Training at the Dingo Range Gold Project through Pitijardi Aboriginal Business, a cultural service provider established and led by Kultju people to promote cultural heritage and create positive social outcomes. The training was designed to strengthen Emerald's understanding of Kultju Country, culture and the importance of protecting cultural heritage in areas where the Company operates.



Figure 39| EMRWA staff with Kultju elder

The full-day program was attended by Emerald employees and key contractors and was delivered by Kultju knowledge holders at the Dingo Range Gold Project site offices. The interactive session explored the history and significance of Native Title in Australia, its relevance to the mining industry, and aspects of Kultju culture including language, traditions, spiritual connection, and cultural protocols. Participants gained valuable insights directly from members of the Kultju community and developed a greater understanding of the responsibilities associated with working on Country.

The training also included an immersive cultural experience, where participants joined Kultju elders and community members to learn about traditional knowledge, food practices and cultural customs. Activities included demonstrations of traditional honey ant collection, preparing damper and kangaroo tails over a fire, and sharing stories and knowledge passed down through generations.

Building cultural awareness among Emerald personnel supports respectful engagement with Traditional Owners and Native Title holders and strengthens the Company's commitment to protecting cultural heritage. The training provides staff with practical knowledge to recognise and respect significant cultural areas and contributes to stronger relationships with Aboriginal communities.



Figure 40| Cultural cooking with the Kultju Native Title Group



Please use the QR Code to find out more about the Cultural Awareness Training Implemented at Dingo Range Gold Project.

Religion and Culture in Cambodia

As part of Emerald's commitment to supporting local communities and celebrating Cambodia's rich religious and cultural heritage, the Company provided donations and support to community celebrations held at the Memang and Chong Plah Pagodas throughout the year. These included contributions for Khmer New Year, the Kathina Buddhist Festival and the Pchum Ben Festival, supporting important occasions that bring together families, communities and religious leaders.

Emerald also supported the Bon Chlong Sala ChoTean celebration at the Chong Plah Pagoda, an important cultural and religious event that recognises Buddhist traditions and strengthens community connections. These contributions help local pagodas host community gatherings and continue cultural practices that are central to community identity.

Through these initiatives, the Company continues to build respectful relationships with surrounding communities by recognising and supporting Cambodian traditions, religious practices and cultural events that are important to local residents.



Figure 41/ Celebration at Chong Plah Pagoda

Land and Resource Rights

The Okvau Gold Mine required the resettlement of 62 Affected Households (AHs), which successfully concluded in June 2021. Emerald continues to actively reach out to affected households to offer employment opportunities. The Company's workforce at Okvau includes employees from near-mine Communes, of which 35% are female, individuals from Affected Households, resin tree collectors, ethnic minorities and employees living with a disability.

On the Western Australian tenure, Emerald recognises the land and resource rights belonging to Traditional Landowners and the cultural significance of heritage protection. The Company is committed to collaborating with all Native Title holder groups to establish Land Access and Heritage Agreements that underpin its future activities on Country.

In FY26, resettlement programs related to the development of the Memot Gold Project commenced in collaboration with the Ministry of Land Management, Urban Planning and Construction and the Tbong Khmum Provincial Government. Emerald is committed to carrying out any required resettlement in accordance with internationally recognised frameworks and providing fair and reasonable compensation and livelihood restoration to all impacted communities as required.

Across the Cambodian exploration licences, local farmers may be temporarily impacted by drilling activities. Each landowner is consulted to enable land access based upon a fair and reasonable compensation package. Compensation agreements are signed with affected landowners where exploration activities take place.

Establishment of a Community Office in the Memot District supports strong, transparent relationships with local authorities, service providers, NGOs and other stakeholders in advance of development activities at the Memot Gold Project.



Figure 42/ Pucha Village survey

FY26 Community Initiatives

Table 14 | FY26 Community development spend across the Group aligned with SDG targets

Category	Initiative	Value Provided (USD)	SDG Target
Capacity building	Provided computers and printers to Chong Plah Administration	\$1,050	Target 10.2
	Provided 25 used dump truck tyres for the Mondulkiri provincial Governor and Deputy Governor	\$300	Target 12.4
Education	Funding provided to students participating in STEM competition in Siem Reap to assist with travel, accommodation, food and production materials	\$300	Target 9.5
	University of Western Australia Society of Economic Geologists and Society for Geology Applied to Mineral Deposits Western Australia Student Chapter Sponsorship 2026	\$2,130	Target 9.5
Environment	150 rubbish bins donated to Department of Environment (PDoE) for International Environment Day	\$5,940	Target 12.4
	School Nursery Program - Buyback	\$11,765	Target 15.1
	Donation of food and drink supplies to PDoE to support workers fixing road between Okvau and Antrong for upcoming MoE Minister visit	\$1,500	Target 15.c
	Donation to PDoE to assist with transport of confiscated timber from illegal forestry operation from source in Mondulkiri to Tboung Kmom for use in construction of plant nursery	\$2,000	Target 15.c
Sport	Leonora Golden Gift 2026 Donation	\$645	Target 10.2
	Supported Modulkiri provincial football tournament by supplying soccer shirts	\$321	Target 10.2
Road safety	Maintenance of Community Roads between Site and Sen Monorom	\$54,039	Target 3.6
	Dust suppression activities to improve driver safety and reduce dust risks to communities along road to Sen Monorom	\$26,067	Target 3.6
	O'Pungtoh River bridge construction	\$30,000	Target 10.2
Health & Safety	100 x rubbish bins and 20 x solar lights provided to the PDoE	\$6,100	Target 12.4
	Mondulkiri Cambodian Red Cross donation	\$10,000	Target 1.1
	Donation to construct emergency room and water bore at Memang Health Centre	\$7,950	Target 6.b
	Donation of a trauma first aid bag to the Memang Health Centre	\$300	Target 8.8
	EveryMum annual donation	\$5,000	Target 3.7
	Phnom Penh Cambodian Red Cross donation	\$10,000	Target 1.1
Humanitarian	Donation for humanitarian support associated with Thai border conflict: \$50,000 total donation value, including five tonnes rice supplied to both Mondulkiri and Tboung Khmum Provincial Administrations, the balance through the Central Government in Phnom Penh	\$50,000	Target 16.1-16.3
Culture	Donation provided to Monks during ceremony to bless the new Simon Lee Sports Field at Okvau camp	\$200	Target 11.4
	Kathina Buddhist Festival	\$350	Target 11.4
Grand Total		\$225,957	

Funding and Reporting Obligations

In FY26, the Company met all funding and reporting obligations across Australian and Cambodian operations.

In Cambodia, the Company makes annual contributions to Environmental, Social and Endowment funds in accordance with its environmental obligations. Emerald's annual contributions have increased to US\$150,000 to the Mineral Fund for Community Development (MFCD), with a total of US\$400,000 transferred to date.

In addition to the MFCD, environment, social development and capacity building funds are provided to the Cambodia's Ministry of Environment (MoE) and the Ministry of Mines and Energy (MME) in Cambodia to support conservation programs, community development projects, and capacity building and training programs carried out by the Ministries, with total contributions of US\$4.1M to date.

The Company provides quarterly Environmental and Social Monitoring Reports for the Okvau Gold Mine and six-monthly reports for its exploration projects to MoE and MME. Emerald also prepares and submits an annual Environmental and Social Monitoring Report for the Okvau Gold Mine to the MoE. With the completion of an IFC-aligned ESIA for the Memot Gold Project in FY26, the terms for environmental and social monitoring and reporting have been agreed upon with Government. Across all Cambodian projects, the Company is committed to meeting all reporting obligations and to continuing to work alongside Government to bring meaningful environmental and social impact through the mining sector.

In Western Australia, the Company prepares and submits Annual Environmental Reports, Mining Rehabilitation Fund returns and Clearing Permit Reports to the Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) in accordance with its licence conditions. The Company also reports annual groundwater abstraction volumes to the Department of Water and Environmental Regulation (DWER).

During FY26, Emerald completed construction of the Dingo Range Gold Project Sewerage Treatment Plant in accordance with the conditions of the Works Approval, including the completion and approval of all Environmental Compliance Reports to DWER.

With the Dingo Range Gold Project now fully approved for construction and operations, including all Works Approvals for key infrastructure, the Company is committed to meeting its ongoing monitoring, reporting and compliance obligations under the General Environmental Duty (GED).

In FY26 following an extensive and collaborative process with various Cambodian government ministries and agencies, the Memot Gold Project is now fully permitted for development and operation following receipt of the Memot Mineral Investment Agreement and Industrial Mining Licence. In addition to securing full permitting for the Memot Gold Project, Emerald has also received an extension to the Okvau Gold Mine Mineral Investment Agreement, allowing for the importation of equipment to support upcoming underground development activities. This extension reflects the strong ongoing support from the Royal Government of Cambodia for the Company's current operations and planned expansion of mining activities. The Memot Mineral Investment Agreement and Industrial Mining Licence were executed by both the MME and the Minister of Economy and Finance, following environmental pre-approvals issued by the MoE and approval by the Cambodian Council of Ministers through the issue of a Sor Chor Nor.



Figure 42| Signing Ceremony on MIA

OCCUPATIONAL HEALTH AND SAFETY



Occupational Health and Safety

The health, safety and wellbeing of the Company's people and host communities remain its highest priority. Guided by its commitment to **SDG 3: –Good Health and Well-being**, the Company provides a safe and healthy workplace supported by comprehensive health and wellbeing programmes. The Okvau Gold Mine is equipped with a dedicated medical centre, recreational facilities and 24-hour onsite medical and safety personnel to respond to both work-related and non-work-related health needs. The Company also undertakes routine health monitoring, including hydration assessments, and alcohol and drug screening, to help maintain a healthy, safe and productive workforce.

With the construction of the new accommodation camp at the Dingo Range Gold Project, Emerald introduced a range of new facilities designed to support the health, safety and wellbeing of its workforce. This included upgraded First Aid facilities to support its full-time on-site medical team. All Australian staff have access to an Employee Assistance Program, which includes free counselling sessions and self-help seminars through a psychology services provider.

In Australia, the Company is fully aligned with Western Australian legislation, including the *Work Health and Safety Act 2020* (WHS), the WHS framework supported by the *Work Health and Safety (Mines) Regulations 022*, and the *Workers' Compensation and Injury Management Act 2023*.

The Company provides comprehensive workplace health and safety training to equip its people with the knowledge and skills to work safely and respond effectively in emergencies. Training includes employee inductions, first aid, fire response, hazardous materials handling, emergency evacuation procedures and specialised Emergency Response Team (ERT) training.

Emerald reinforces its strong safety culture through regular safety awareness sessions at the Okvau Gold Mine, Dingo Range Gold Project and Memot Gold Project, helping to keep health and safety at the forefront of its workforce's daily activities. These sessions reinforce safe work practices, encourage the identification and reporting of hazards, and promote a shared responsibility for maintaining a safe workplace. Covering topics ranging from fire safety and personal hygiene to operational risks, they help ensure the Company's people remain informed, engaged and committed to working safely.

The Company's remote exploration projects are supported by site-specific emergency response plans, with dedicated first aid facilities and trained first aid personnel.

Emerald reinforces its commitment to safety through ongoing education, a robust Safety Management System, and comprehensive auditing and inspection programs, helping ensure its operations are conducted with the highest regard for the wellbeing of its employees, contractors and neighbouring communities.

Table 15 | Health and Safety Statistics across the Group

Health and Safety Statistics	FY26	FY25	FY24	FY23	FY22
Number of fatalities	0	0	0	0	0
Number of lost time injuries (LTI)	1	0	0	2	0
Lost time injury frequency rate (LTIFR)	0.42	0.00	0.00	1.14	0.00
Number of total recordable injuries (TRI)	3	0	3	8	4
Total recordable injury frequency rate (TRIFR)	1.25	0.45	1.58	4	1.42
Number of medical treatment Injuries	0	0	0	3	1
Medical treatment injury frequency rate (MTIFR)	0.00	0.00	0.00	1.14	0.71
Number of alternate duty injuries	2	1	3	4	1
Alternate duty injury frequency rate (ADIFR)	0.83	0.45	1.58	1.71	0.71
Number of high potential incidents	5	3	8	5	2
*Number of near miss incidents	32	23	34	37	76
Total hours worked ('000)	2,408	2,234	1,901	1,749	1,405
* Near miss incidents are where an incident has occurred without resulting in injury or damage.					

Emerald continued to invest in workforce capability and safety during FY26, delivering targeted training programs focused on risk management, operational competency, emergency response and employee wellbeing. These included:

- 🍷 Cyanide Training
- 🍷 Isolation Training
- 🍷 First Aid Training
- 🍷 Confined Space Training
- 🍷 Pit Permit Training
- 🍷 Dropped Object Training
- 🍷 Women's Mental Health Training
- 🍷 Defensive Driving Training
- 🍷 Food Handlers Training
- 🍷 Incident Investigation Training

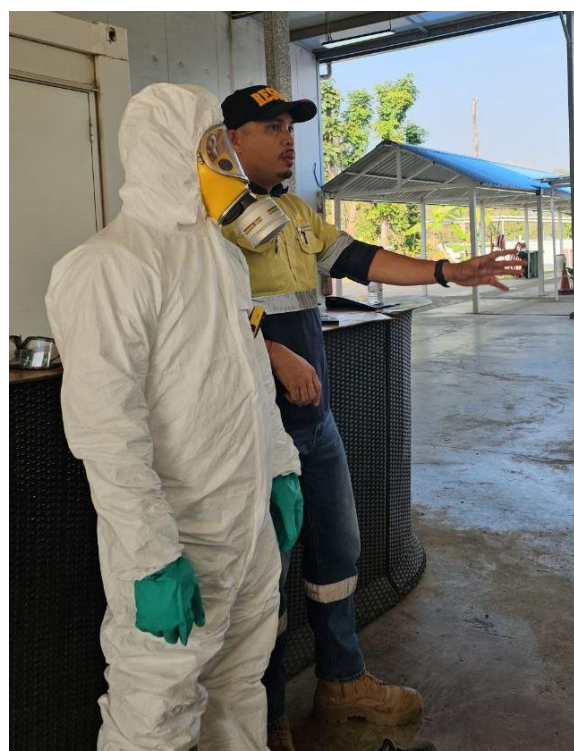


Figure 43/ Cyanide training at Okvau

Safety Management System

The Company's Materiality Assessment identified occupational health and safety and local communities as high-priority topics for its stakeholders. Across its operations in Australia and Cambodia, the Company is committed to protecting the health, safety and wellbeing of its people and neighbouring communities while delivering lasting social value.

An ISO 45001-compliant Safety Management System (SMS) is maintained across the Company to identify and manage health and safety risks, helping protect its employees, contractors, communities and the environment. Routine monitoring of air quality, noise and vibration helps ensure the Company's operations remain safe for employees and neighbouring communities. To further minimise potential impacts, the Company's workforce is accommodated on site during roster periods, reducing unnecessary interaction with local communities and lowering risks associated with population movement, communicable diseases and antisocial behaviour.

The Company regularly assesses health and safety risks through a structured hierarchy of risk registers, spanning corporate, site and activity levels. Hazards are identified across all areas of its operations and documented in the relevant risk registers. These assessments inform the development of targeted Management Plans, which define responsibilities, controls and procedures to effectively manage risks in high-risk operational areas.

Emerald engages regularly with communities surrounding the Okvau Gold Mine to understand and manage potential impacts from its operations. The mine is fully fenced and secured to prevent unauthorised access to active mining areas, while exploration activities are clearly signposted and communicated to nearby villages in advance. The Company also maintains ongoing engagement with local authorities throughout the planning and execution of its activities. During the reporting period, Emerald established a Community Liaison Office at the Memot Gold Project to provide a central point of contact where community members can access information about the Project, ask questions and raise any health, safety or other concerns.



Figure 44| First Aid Training at Okvau



Figure 45| Okvau Emergency Response Meeting

Emergency Response

Emergency preparedness is a cornerstone of the Company's Safety Strategy, with emergency response procedures implemented across its operations in Cambodia and Western Australia. At the Okvau Gold Mine, Emerald maintains a dedicated Emergency Response Team (ERT) comprising employees from across the operation. Through regular training and simulated emergency scenarios, the team maintains a high level of readiness to respond effectively to a range of potential incidents while strengthening the Company's overall safety culture.

The Company conducts annual emergency evacuation drills across its projects to test its emergency response procedures and ensure its workforce is prepared. Emergency response drills are completed at the Okvau Gold Mine across various sections of the operation. Each drill is planned to maximise workforce participation and is supported by site-wide awareness training delivered through daily pre-start meetings, ensuring all personnel understand evacuation procedures and their responsibilities in an emergency.

All emergency drills in FY26 were completed successfully with full participation of all workers and fast response times to the relevant muster points.

The Okvau Gold Mine ERT has completed hazmat, road crash rescue, height rescue, structural firefighting and confined space training. The Company's OHS department has sourced new height rescue equipment and plans to complete this important training.



Figure 46| Emergency response drill at Okvau

Health and Wellbeing

Supporting Maternal Health through EveryMum Clinic

RNS continues to strengthen community health outcomes through its partnership with EveryMum, a local maternal health initiative providing essential care to mothers and babies in rural Cambodia. This collaboration aligns with **SDG 3: Good Health and Well-being** by improving maternal care in near-mine communities, aiming to reduce maternal and infant mortality rates, particularly for women and children. By enhancing access to quality maternal health services, the partnership directly supports Target 3.1 (reducing maternal mortality), Target 3.2 (ending preventable deaths of newborns and children), and Target 3.7 (ensuring universal access to reproductive health services). Furthermore, the initiative contributes to **SDG 5: Gender Equality, promoting women's health and empowerment** through improved healthcare access, and supports **SDG 8: Decent Work and Economic Growth** and **SDG 10: Reduced Inequalities** by fostering sustainable development and reducing disparities in healthcare access in local communities.

Ultrasound services at the Memang Health Centre, where EveryMum operates, enable earlier detection of pregnancy-related risks and improved prenatal monitoring. The program has also delivered training to local nurses and midwives, building local capacity to deliver quality maternal care.



Figure 47| Ultrasound at EveryMum clinic

Since the clinic's opening, maternal health outcomes have significantly improved. Expectant mothers can now receive timely ultrasound examinations within their own communes, eliminating the need to travel long distances to provincial hospitals. This has saved families both time and financial resources while improving attendance for regular check-ups.

According to the clinic's medical team, the ultrasound scanner provided by EveryMum, paired with professional training from qualified doctors, has transformed their understanding of maternal health care. Staff report greater confidence in assessing fetal health and detecting complications early. The compact scanner is described as "small but powerful, quick, and easy to use," enabling clearer imaging and faster diagnoses.

For mothers, the impact is profound. Many expressed relief at being able to see their baby's heartbeat, movement, and position, helping them feel reassured and informed throughout their pregnancy. Services are also highly affordable, with ultrasounds available for 3,000 riel (approximately USD 0.75), and free of charge for those holding an NSS card.

Local women have been strong advocates for the clinic, encouraging others to attend Memang Health Centre because "the service is good and the cost is fair." This growing trust and engagement reflect EveryMum's ongoing success in bringing accessible, quality maternal care closer to home.

To date, RNS has donated US\$15,000 to EveryMum as part of an ongoing annual funding commitment to the initiative. Employees from the Okvau Gold Mine attended the Memang Health Centre to visit the EveryMum initiative in action and establish a tangible connection with the midwives, nurses and mothers who will benefit from this inspiring and empowering initiative.

Community Health and Safety

Protecting the communities within which the Company works and implementing initiatives to promote community health, safety and wellbeing are critical goals for Emerald. Community health and safety is one of the Company's highest priorities and is of significant material value to all stakeholders. The Company is committed to investing in initiatives that improve community safety and health outcomes for near-mine populations, particularly around the Okvau Gold Mine, where it continued to build on previous successes during FY26.



Figure 48| Donations provided to Memang Health Centre

Memang Health Centre new Emergency Room

Supporting access to essential healthcare remains an important part of the Company's commitment to the wellbeing of its host communities. During FY26, RNS contributed US\$7,950 towards the construction of a new emergency room and replacement of a collapsed water bore at the Memang Health Centre, with funding generated through the sale of scrap steel from the Okvau Gold Mine. The project has improved the Centre's capacity to provide emergency care by creating a dedicated treatment space and providing a new first aid trauma bag, while also restoring access to a reliable water supply. This initiative aims to contribute to **SDG 3: Good Health and Well-being** by strengthening local healthcare infrastructure and services around Memang Commune. In January 2026, staff from RNS attended the Memang Health Centre to provide trauma first aid packs.



Figure 49| New Emergency Room

Improving local road and traffic safety

Improving road safety remains a key focus of the Company's community development activities at the Okvau Gold Mine. Sen Monorom is the nearest town to the Okvau Gold Mine, connected by a 70km-long community road that is used extensively by local residents. During FY26, Emerald invested more than US\$80,000 in maintaining this community access road between the mine and Sen Monorom, including road maintenance, dust suppression and ongoing safety improvements. Road safety signage is maintained along the route, and all transport contractors received regular safe driving briefings to reinforce responsible driving practices. These initiatives help improve road conditions, reduce dust impacts for nearby communities and enhance the safety of all road users, supporting **SDG 3: Good Health and Well-being**, focusing on Target 3.6, which aims to reduce the number of deaths and injuries from road traffic accidents through safer transport infrastructure and healthier communities.



Figure 51| Repair of community road

MACA Cancer 200 Ride for Research

The MACA Cancer 200 Ride for Research is a fully supported 200km cycling journey over one weekend raising critical funds for cancer research in Western Australia. As Australia's highest funding-raising charity cycling event, it supports cancer research by the Harry Perkins Institute of Medical Research. Emerald staff participated the MACA Cancer 200 Ride for the first time in FY25. A two-day journey, riding 200kms from Perth to Mandurah and back in particularly stormy conditions made the fundraising efforts all the more rewarding.

Emerald has grown the team in FY27 and has so far raised over \$12,000 for the October 2026 ride.



Figure 50| Emerald's inaugural team in the Cancer 200 fund raising event



PEOPLE

Labour and Working Conditions

Emerald has prioritised building a positive organisational culture, grounded in the Board, executive team, and key staff who embody the right values and share a strong commitment to the benefits of meaningful engagement and development within the communities where the Company operates, both for employees in Cambodia and Western Australia. Emerald's approach to People, labour and working conditions aligns with the targets set out in **SDG 8: Decent Work and Economic Growth**, **SDG 10: Reduced Inequalities**.

The Group's values underpin how the Company conducts its business and guide its decisions and behaviours:



A strong emphasis on high performance and open communication is embedded throughout Emerald's culture, ensuring that team members clearly understand both operational and behavioural expectations and are acknowledged for their contributions.

Emerald is firmly committed to achieving a net positive impact on the environmental and social values surrounding its operations, guided by strict adherence to best-practice corporate governance, international standards (such as the IFC Performance Standards), and local regulations. Emerald's core values are honesty, respect, safety, performance, accountability, and collaboration, which all form the foundation of their approach and are key to earning and maintaining their social licence to operate.

Safety remains Emerald's top priority. If an activity cannot be conducted safely, it will not proceed.

These principles also shape the Company's recruitment strategy, which places strong emphasis on hiring local talent across all levels of the organisation. Emerald actively seeks out both experienced mining professionals and local labour to fill internal roles and contract positions wherever possible. As the Company continues to expand, so too will the commitment to supporting local employment and procurement.

Emerald takes pride in the annual celebration of cultural holidays in Cambodia which is crucial for fostering an inclusive workplace environment, in line with **SDG 16: Peace, Justice and Strong Institutions**. This allows employees to feel respected and valued for their cultural heritage, enhancing their sense of belonging and wellbeing. Recognising these important dates not only honours the diverse backgrounds of the staff but also promotes understanding and unity within the team. By allowing employees to observe their cultural practices, such as visiting pagodas and paying respects at shrines, it demonstrates the Company's commitment to diversity and inclusion, which is essential for a harmonious and productive workplace.

Khmer New Year (or Choul Chnam Thmey) is one of the most significant celebrations on the Cambodian calendar. The celebration marks the start of the Cambodian new year and brings a range of cultural and family traditions. At the Okvau Gold Mine, an annual staff New Year Celebration is held to mark the start of the celebration. This is not only a time of spiritual and religious importance for the Cambodian staff but a moment of unity and inclusion amongst the entire workforce, which fosters Company culture.

Supplier Performance

Emerald's Procurement Policy reflects the Company's commitment to responsible sourcing by addressing human rights and modern slavery risks while supporting local economic development. The Company requires its suppliers to promptly address and remediate any adverse impacts. Emerald seeks to work with suppliers who share its values and demonstrate high standards of environmental stewardship, ethical business practices, diversity, inclusion and respect for local communities. Particularly in Cambodia, the Company's push to procure locally and sustainably is guided by the objectives in **SDG 10: Reduced Inequalities**. Through its sustainable procurement approach, Emerald aims to deliver positive environmental, social and economic outcomes across its value chain.

The Company's dedication to corporate responsibility is evident in its ongoing significant contributions to the local economies of Cambodia and Australia. In Australia, 94% of procurement expenditure during FY26 was from Australian suppliers, while 82% of goods and services in Cambodia were sourced locally. Emerald supports not only regional businesses but also strives to foster economic growth within these communities. This strategy reflects the Company's commitment to sustainable business practices that prioritise local content and demonstrate a tangible impact on the economies where Emerald operates.

Table 16 | Local Procurement Spend in FY26

	Cambodia	Australia
	US\$('000)	A\$('000)
Local supplier payments (in country)	106,163	41,814
Total supplier spend	130,111	44,691
Royalties and taxes paid to governments	70,379	5,683
Salaries and wages (gross of tax)	8,869	15,576

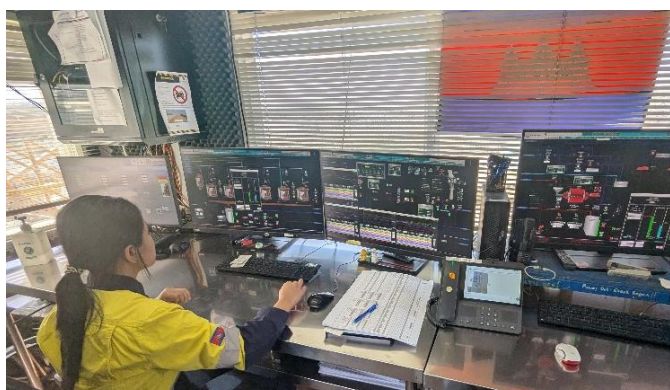


Figure 52| Okvau Processing Plant Operations

Non-Discrimination and Equal Opportunity

Emerald strongly believes that sustainable development is achieved through maintaining fair work and diversity values across the Company. The Company is committed to identifying, mitigating and remedying modern slavery risks within the business by implementing diligent and proactive measures to reduce the potential to cause, contribute to, or be directly linked to modern slavery throughout operations and supply chains. This approach, which helps us contribute to the fulfilment of **SDG 1: No Poverty, SDG 5: Gender Equality and SDG8: Decent Work and Economic Growth**, is underpinned in Emerald's Modern Slavery Statement.

Emerald employs 358 permanent staff across the group. Women occupy 14% of senior management roles and 22% of total roles. Specialist skills are provided for at the Okvau Gold Mine by an expatriate workforce from Australia, Thailand, Laos, Indonesia and the Philippines. On the job training is provided to all employees. Women work across a variety of roles which include management, supervisors, laboratory, mining surveyors, geologists, metallurgical technicians, electrical and maintenance technicians, heavy equipment operators, administration and camp. Currently, there are three workers with disabilities employed full time by Emerald at the Okvau Gold Mine.

In Cambodia, Community Liaison Officers engage regularly with the local ethnic minority groups and compensate affected households and affected peoples to ensure they have access to information and assistance to apply for employment opportunities at the Okvau Gold Mine and Memot Gold Project.

Table 17 | Total workforce data for FY26

Total workforce by gender and jurisdiction		
	Australia	Cambodia
Total male	46	233
Total female	22	57
Senior management by gender		
Male	10	12
Female	2	1
Board team by gender		
Male	5	0
Female	1	0

Accelerating Action for Women in Mining

Emerald held its annual International Women's Day (IWD) celebration at the Okvau Gold Mine, in March 2026. The celebration holds significant importance for all women, as a day to acknowledge and celebrate their social, economic, cultural, and political achievements. The day was celebrated through a women's talk facilitated by the women's forum, a site tour to explore different mining roles, and the new tradition of an inclusive soccer match widely enjoyed by all participants.

Celebrations for International Women in Mining Day were also held at Emerald's Perth office and the Dingo Range Gold Project, in Western Australia. This day involved a group catchup, with women across the Emerald Group where women from different departments shared their experience in mining and gave advice on what encouragement they would give other women who may be considering joining mining. The Lady Chat Forum also organised gifts for all the women in Australia which was provided to staff and contractors while they gathered for a morning tea.

To further honour the occasion, Emerald has released a video on its YouTube channel featuring some of the remarkable women across the Group, highlighting their achievements, contributions, and diverse roles within the business.



Figure 53/ DRGP IWD pledges

The International Women's Day 2026 theme, 'Give To Gain', reflects the power of generosity, collaboration and shared success. The theme recognises that when individuals, organisations and communities invest in the advancement of women through mentorship, education, advocacy, opportunity and support, the benefits extend well beyond the individual to strengthen workplaces, communities and society as a whole.

This message resonates strongly in Cambodia, where women continue to play an increasingly important role across the Company's workforce and the broader mining industry. By fostering an inclusive culture that values diversity, equal opportunity and mutual support, the Company aims to create an environment where all employees can reach their full potential.

The Company remains committed to maintaining a diverse, respectful and safe workplace for all employees, recognising that investing in people and empowering women contributes to stronger teams, better decision-making and sustainable long-term success.



Figure 54/ IWD Okvau morning tea

Okvau Gold Mine's Women's Forum

The "Lady Chat" initiative at the Okvau Gold Mine is a management supported program designed to assist women, particularly those new to communal living and working away from home. It serves as a secure platform for them to build connections, address concerns, and find practical solutions to improve their onsite experience. The initiative has achieved full participation, leading to the establishment of the Lady Committee. The Committee is used to raise issues to management, facilitates an online group chat where staff can receive support, assisting in the installation of privacy screens, ensuring private access to fitness and leisure facilities, discreet shopping options, annual celebrations, health education sessions, and a strengthened sense of trust and support from the management. This Committee is fully supported by Emerald's management team and encourages all staff and contractors to participate in the Lady Chat group.



អ្នកអាចលើកយកក្តីកង្វល់មកពិភាក្សាបានគ្រប់ពេលជាមួយក្រុមតំណាងស្ត្រី
You can raise a concern at any time with one of committee member team.



Figure 55/ Lady Committee



Please use the QR Code to find out more about International Women in Mining Careers at Okvau.

Education and Development

Emerald is committed to supporting the education and development of the next generation of mining professionals. In addition to ongoing training and development of its employees, the Company actively seeks opportunities to develop partnerships and collaborate with relevant education institutions. In FY26 the Company provided sponsorship to the Society of Economic Geologists and Society for Geology Applied to Mineral Deposits Western Australia Student Chapter, a student-run organisation representing geology students from the University of Western Australia. The sponsorship supports educational and professional development activities, including technical presentations, geological field trips, industry networking events and student engagement initiatives. Through this support, Emerald aims to contribute to the development of the next generation of geoscience professionals and strengthen connections between students and the resources industry.

Emerald has established a reciprocal secondment program giving geologists the opportunity to spend time at our various operations; allowing Renaissance geologists to visit the Dingo Range Gold Project and Emerald WA geologists to visit the various Renaissance exploration projects.

Sustainable Pathways for University Graduates

Emerald's Scholarship and Internship Program provides structured pathways from education into long-term employment by partnering with the Institute of Technology of Cambodia (ITC), the Monduliri Provincial Training Centre (MPTC) and major contractor OPMS. The program combines technical education with practical workplace experience, mentoring and exposure to modern mining operations, supporting the development of Cambodia's future engineers, geologists, metallurgists and skilled tradespeople. This investment in local capability demonstrates Emerald's commitment to **SDG 1: No Poverty, SDG 4: Quality Education, SDG 5: Gender Equality, SDG 8: Decent Work and Economic Growth, SDG 9: Industry, Innovation and Infrastructure, SDG 10: Reduced Inequalities** and **SDG 16: Peace, Justice and Strong Institutions**.

During FY26, Emerald welcomed one female and two male electrical trade students from MPTC for three-month internships across the Mechanical, Electrical and Processing departments. The balanced intake reflects the Company's commitment to creating inclusive opportunities for young Cambodians entering the mining industry.

Electrical engineering student Sokha Khiev said the internship strengthened his career aspirations, noting that *"having technical skills allows us to build a stable career"* and expressing his ambition to work for Renaissance because of its *"positive working environment, care for employee safety and supportive*

workplace culture." Fellow student Myorl Torl described the placement as providing *"valuable knowledge, practical skills and hands-on experience,"* while Khun Sreykeo said the program had given her the confidence to pursue a stable career and the opportunity to work for Renaissance in the future.

Emerald also hosted seven fourth-year ITC students (two female and five male) across Mechanical Engineering, Mining Engineering, Geology and Metallurgy disciplines. Metallurgical Engineering student Huoy Theavy said the internship *"helped me apply what I learned at university to real mining operations and increased my interest in mineral processing,"* with the experience directly supporting her honours thesis on the Carbon-in-Leach (CIL) gold recovery process.

Similarly, graduate Khut Sreysamnang said working alongside experienced professionals improved her technical skills and professional confidence, describing the internship as *"an opportunity to learn directly from experienced professionals, gain practical skills and understand how the mining industry operates in the real world."*

Together, these initiatives are building a skilled Cambodian workforce, creating meaningful employment pathways and ensuring local communities continue to benefit from the long-term development of the country's mining industry.

Inspiring Cambodia's Next Generation

As the operator of Cambodia's first world-class industrial gold mine, Emerald recognises the opportunity and responsibility to inspire the next generation of Cambodian professionals. Through partnerships with schools, vocational institutions and universities, the Company is helping students develop the knowledge, skills and confidence needed to build successful careers in the resources sector.

During FY26, Emerald continued to support educational outreach through scholarships, technical internships, industry presentations and mine site visits, providing students with first-hand exposure to modern mining practices and career opportunities. The Company also welcomed university groups to the Okvau Gold Mine, including Master of Development Studies students from the Royal University of Phnom Penh and students from the Royal University of Law and Economics, giving them practical insight into mining operations and the diverse career pathways available within the industry.

Emerald now employs 26 graduates from the ITC in permanent roles across the Okvau Gold Mine, demonstrating the long-term success of its investment in local education and workforce development. By encouraging young Cambodians to pursue technical careers and providing access to practical learning opportunities.

WORDS OF ENCOURAGEMENT FROM FY26 INTERNS

Sokha Khiev

"To all students, never stop learning and improving your skills. Every opportunity to gain practical experience helps build your confidence and prepares you for your future career. Work hard, stay disciplined, and believe in yourself—your dedication today will open the door to tomorrow's opportunities."



Myori Tori

"Stay curious, work hard, and never be afraid to ask questions. Every challenge is a chance to learn something new. By remaining committed to your studies and taking every opportunity to gain practical experience, you can build the skills and confidence needed for a successful career."



Khun Sreykeo

"Dream big, work hard, and never give up on your education. Success comes through perseverance, responsibility, and a willingness to keep learning. Every step you take today brings you closer to achieving your goals and creating a better future for yourself and your community."



Huoy Theavy

"Take every opportunity to learn, ask questions, and challenge yourself. Practical experience is just as important as classroom learning, and every internship helps build the confidence and skills needed for a successful career. Believe in your potential and never stop growing."



Khut Sreysamnang

"Don't be afraid to step outside your comfort zone and embrace every opportunity to learn. Whether you're in the laboratory, the field, or the office, every experience helps you grow. Stay curious, work hard, and remember that the skills and relationships you build today will shape your future career."



GOVERNANCE



Anti-Corruption and Bribery

Emerald is committed to conducting business ethically, transparently and in full compliance with all applicable laws and regulations in Cambodia, Australia and other jurisdictions in which it operates. The Company's Anti-Corruption and Bribery Policy has been reviewed and updated in FY26, and is endorsed by the Board, applies to all directors, officers, employees, contractors and consultants, and establishes clear expectations that all business activities are undertaken honestly, ethically and in accordance with applicable legal and regulatory requirements.

Emerald maintains a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all business dealings and relationships. The Company prohibits the offering, giving, requesting or accepting of bribes or any other improper benefit to influence the actions of public officials, business partners or other third parties. This includes prohibiting any attempt to improperly influence Foreign Public Officials or private sector organisations to act outside their legal or professional responsibilities.

To reinforce these commitments throughout its supply chain, Emerald has implemented a Supplier Code of Conduct, which sets out the Company's expectations regarding ethical business practices, legal compliance, human rights, environmental stewardship and the reporting of suspected misconduct. During FY26, the Company continued engaging with suppliers to obtain formal acknowledgement of the Code, with all new suppliers required to acknowledge and agree to the Supplier Code of Conduct before being engaged to provide goods or services.

Emerald's Anti-Corruption and Bribery Policy aligns with the targets set out in **SDG 12: Responsible Consumption and Production** and **SDG 16: Peace, Justice and Strong Institutions**, reflecting the Company's commitment to preventing bribery and corruption through strong governance, ethical business practices and effective oversight across its operations and supply chain.

Corporate Governance

Emerald is committed to maintaining high standards of corporate governance that promote integrity, accountability, transparency and ethical business conduct. The Board recognises that effective governance underpins sustainable long-term value creation for shareholders while supporting responsible environmental and social performance across the Company's operations. Emerald's governance framework is designed to ensure compliance with applicable laws, regulations and the ASX Corporate Governance Principles and Recommendations, while fostering a strong culture of risk management, ethical decision-making and continuous improvement. Through clear policies, robust internal controls and regular oversight by the Board and its committees, the Company seeks to ensure that its business is conducted responsibly, with respect for employees, communities, business partners and the environment. This governance approach supports **SDG 16 – Peace, Justice and Strong Institutions**, by promoting effective, accountable and transparent governance, while also contributing to **SDG 12 – Responsible Consumption and Production** through responsible oversight of environmental, social and operational performance. The Company's policies can be viewed - www.emeraldresources.com.au/about/corporate-governance/.

Regulatory Compliance

Emerald is committed to maintaining the highest standards of regulatory compliance across its exploration, development and mining activities in Australia and Cambodia. The Company works proactively with government authorities, regulators and local stakeholders to ensure compliance with all applicable legislation, licence conditions and statutory reporting obligations relating to mining, environmental management, occupational health and safety, employment, taxation and corporate governance. Compliance is supported through robust governance frameworks, internal policies, management systems, regular audits and ongoing employee training, with oversight provided by the Board and senior management. By maintaining a proactive approach to compliance and transparent engagement with regulators, Emerald seeks to minimise operational risk, uphold its social licence to operate and foster trust with stakeholders. This commitment supports **SDG 12 – Responsible Consumption and Production**, through the responsible management of environmental and operational obligations, and **SDG 16 – Peace, Justice and Strong Institutions**, by promoting ethical conduct, accountability, transparency and strong corporate governance across all areas of the business.

Modern Slavery and Human Rights

Emerald remains committed to identifying, preventing and addressing modern slavery and human rights risks across its operations and supply chains. This commitment is supported through the Company's annual Modern Slavery Statement and Human Rights Policy, which provide the framework for identifying, assessing and mitigating potential risks while ensuring ongoing compliance with the *Modern Slavery Act 2018* (Cth).

Respect for human rights is fundamental to Emerald's values and the way the Company conducts business. Emerald recognises its responsibility to help prevent human rights abuses, including forced labour, child labour, human trafficking and other forms of exploitation. The Company is committed to providing a safe, inclusive and respectful workplace, promoting equal opportunity and fostering a culture of dignity and respect for all employees, contractors and host communities. Emerald also recognises and respects the cultural identities, traditions and rights of local communities, including Indigenous Peoples where relevant.

During FY26, Emerald continued to strengthen its processes for identifying and managing modern slavery and human rights risks through supplier due diligence, risk assessments and ongoing review of its policies and management systems. The Company remains committed to the continuous implementation and improvement of its Modern Slavery Action Plan, supported by regular monitoring, evaluation and engagement with key stakeholders to enhance the effectiveness of its approach across both operations and supply chains.

Emerald's approach is informed by internationally recognised frameworks, including the United Nations Guiding Principles on Business and Human Rights, the International Finance Corporation (IFC) Performance Standards and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. These commitments align with **GRI 14.19 – Forced Labour and Modern Slavery** and support **SDG 8 – Decent Work and Economic Growth**, through the promotion of safe and fair working conditions, and **SDG 16 – Peace, Justice and Strong Institutions**, by fostering ethical business practices, responsible governance and respect for human rights throughout the Company's operations and supply chain.

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