

Anti-Bribery Policy

The Anti-Bribery Policy (the Policy) applies to EAU Mining and any subsidiaries of the company, and all staff anywhere in the world. It is to be read along with accompanying Guidance and always complied with it. Aligned to EAU Mining's value of Integrity and in accordance with the Company's Code of Conduct, this policy affirms the Company's responsibility and commitment to compliance with applicable anti-bribery or anticorruption laws and the provision of assistance to the relevant authorities to detect and prevent criminal activity.

Bribery includes giving or receiving a bribe or offering to give or receive a bribe. It is against the law. EAU Mining expressly prohibits the offering, giving, requesting, or accepting of a bribe, anywhere in the world. This includes giving anything of value if it is given with an improper motive. An improper motive means trying to influence a third party to perform their job improperly or rewarding them for having done so.

Bribes can include, but not limited, to the following:

- Paying non-official monies to facilitate a service for the Company.
- Influencing a public official or servant through a gift or compensation to facilitate EAU Mining business outcomes.

All bribes or attempted bribes must be reported as soon as possible to the Anti-Bribery Officer. This includes bribes or attempted bribes by third parties such as contractors and subcontractors. The reporting of bribes or attempted bribes in good faith, even if later to be determined unfounded, will not result in adverse consequences for the individual reporting the incident in question.

All gifts and forms of hospitality shall not be given to influence a third party to give business to EAU Mining or its subsidiaries. Any intended hospitality provided to public officials is strictly prohibited unless authorized in advance by the Anti-Bribery Officer. In the same manner, no employee, contractor, or subcontractor connected to EAU Mining, or its subsidiaries shall accept or insist upon a gift or a form of hospitality from someone seeking to improperly influence them. Always comply with the financial limits for hospitality when both giving and receiving hospitality. Upper limits for meal and other hospitality/entertainment are provided in the Guide. If you intend to give or receive hospitality which exceeds the above monetary limits, prior approval from the Anti-Bribery Officer is required. EAU Mining recognises, however, that subject to the above, the provision/receipt of hospitality is a normal part of doing business. For that reason, EAU Mining permits hospitality given to/received from third parties provided the hospitality is not in cash or cash equivalent or in the form of a loan; and provided to establish or improve good business relations, promote EAU Mining's business or image, or for some other bona fide business reasons and reasonable and proportionate in amount and scale to the status and seniority of both the person giving and receiving it and in compliance with the local laws of the country in question where the hospitality is provided. In the event that a gift is given or received they

should not be more than token and in accordance with accepted business practices. One should always seek advice from your direct supervisor immediately and must report to the Anti-Bribery Officer by email all hospitality or gifts given or received within 3 working days of giving or receiving them. The Anti-Bribery Officer will keep a log of hospitality and gifts. All proposed contracts must be referred to the Anti-Bribery Officer for approval as soon as practicable and in any event prior to signature and copies of all signed contracts must be sent to the Anti-Bribery Officer within 7 days of signature. The Anti-Bribery Officer will consider what due diligence needs to be carried out on the other party before the proposed contract is signed off. The Anti-Bribery officer will ensure the inclusion in the contract of clauses requiring the third party to comply with EAU Mining's Anti-Bribery Policy or its own equivalent policy. All of EAU Mining's personnel are responsible for ensuring that the Company's accounting records accurately reflect the transactions to which they relate, and all records fully and fairly reflect all receipts and expenditures and documents are not issued which do not accurately record the transactions to which they relate. There will be no expenses paid without appropriate receipts and approval by the appropriate supervisor and no third party is reimbursed for expenses or other expenditure incurred by them on behalf of EAU Mining unless full receipts are provided. There shall be no political donations on behalf of EAU Mining without the prior approval of the Board.

For additional details on this Policy, please contact the Anti-Bribery Officer at info@eaumining.com.