



Anti-Bribery and Corruption Policy

Introduction

Gateway Mining Limited (the **Company**) and all its related bodies corporate are committed to maintaining a high standard of integrity, investor confidence and good corporate governance.

This Anti-Bribery and Corruption Policy forms part of the Company's Audit and Risk Committee which includes the Audit and Risk Committee Charter.

Purpose

The purpose of this policy is to set clear standards of behaviour of directors, senior executives, officers, employees and consultants of the Company (collectively, **Employees**). This policy promotes ethical business practices and aims to prevent bribery and corruption within the Company.

This policy applies to all Employees and all Employees are required to comply with this policy. The Managing Director, directors and senior executives are accountable for ensuring that any Employees who report to them act in accordance with this policy.

This policy also applies to any third party individuals, company or other entity acting on behalf of the Company, and for the purpose of this policy these parties will also form part of the definition of Employees.

Bribery and Corruption

Bribery is the act of offering, promising, giving or accepting a benefit with the intention of influencing a person who is otherwise expected to act in good faith or in an impartial manner, to do or omit to do anything in the performance of their role or function, in order to provide the Company with business or a business advantage that is not legitimately due. The relevant laws apply to bribery of public officials as well as bribery in respect of any commercial transaction in the private sector. Merely offering a bribe will usually be sufficient for an offence to be committed. As a receiver, **Bribery** includes demanding, requesting, receiving, accepting, authorising, soliciting, or agreeing to accept, receive or take a bribe directly or indirectly. A **Bribe** is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage and can take the form of gifts, loans, fees, rewards or other advantages.

Corruption is the misuse or abuse of a public or private office or power for personal gain. This includes but is not limited to money laundering, embezzlement or corruption of justice.

Employees of the Company are not permitted to give or take Bribes or be involved in an act of Bribery, whether this is directly or indirectly.

Employees of the Company are not permitted to be involved with any other forms of Corruption, whether this is directly or indirectly.

Employees must not ignore, or fail to report, any suggestion of a Bribe.

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Agents and Intermediaries

Employees should not hire an agent, consultant or other intermediary if they have reason to suspect that they will pay bribes on behalf of the Company's behalf.

Employees should seek to ensure that any third parties that are hired will not make, offer, solicit or receive improper payments on behalf of the Company.

All fees and expenses paid to third parties should represent appropriate and justifiable remuneration for legitimate services to be provided and should be paid directly to the third party.

Employees must also be aware of factors which suggest the third party may pose a high corruption risk and consult with their line managers to assess whether there is a need for enhanced due diligence and monitoring, or whether a proposed relationship should not proceed.

Gifts and Hospitality

Employees must take utmost care when giving and accepting gifts, hospitality or entertainment.

Gift giving, hospitality and entertainment can help promote the Company's corporate image and provide opportunities to strengthen business relationships, and they may also be customary in accordance with many business practices. However, Employees must take care and always act legally, ethically and transparently when giving or accepting gifts, hospitality and entertainment.

The Company prohibits the offering or acceptance of gifts, hospitality or entertainment in circumstances which could be considered to give rise to undue influence.

The Managing Director of the Company may set a financial limit on gifts, entertainment or hospitality that may be accepted or offered, or may ban the offering or acceptance of any gifts, entertainment or hospitality entirely. Where the offering or acceptance of gifts, entertainment or hospitality is permitted the Managing Director will set the threshold above which gifts, entertainment or hospitality must be recorded in the relevant gifts, entertainment and hospitality register.

Where the offering or acceptance of gifts, entertainment or hospitality is permitted, they may only be offered or accepted where all of the following conditions are met:

- it is done for the purpose of general relationship building only;
- it cannot reasonably be construed as an attempt to improperly influence the performance of the role or function of the recipient;
- it complies with the local law of the jurisdiction in which the expenditure is made;
- it is given in an open and transparent manner; and
- it does not include cash, loans or cash equivalents.

Gifts, entertainment or hospitality must not be offered to, or accepted from, public or government officials or their associates, including politicians or political parties, without approval from the Managing Director.

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Charitable donations can in some circumstances be used as a disguise for bribery, e.g. where a donation is provided to a 'charity' which is controlled by a public official who is in a position to make decisions affecting the Company. Therefore, whilst the Company supports community outreach and charitable work, recipients must be subject to a suitable due diligence and approval process in all circumstances. It must be clear who the actual recipient of the donation is and for whose benefit the donation is ultimately made.

Queries

If an Employee is unsure whether a particular conduct, behaviour or practice is acceptable they must first check with Managing Director.

Record Keeping, Accounting and Payment Practices

Directors and senior executives are required to ensure that books, records and overall financial reporting are complete, truthful, accurate and transparent, comply with all applicable laws, and meet the necessary accounting standards.

Additionally, Employees need to ensure all expense claims relating to gifts, hospitality or entertainment are submitted in accordance with Company policy, and specifically provide the reason for the expenditure. It is an offence under the *Crimes Legislation Amendment (Proceeds of Crime and Other Measures) Act 2016* for a person to make, alter, destroy or conceal an accounting document (including being reckless in their conduct which allowed such an act) to facilitate, conceal or disguise the corrupt conduct.

All accounts, invoices and other documents and records relating to dealings with third parties, including but not limited to customers, suppliers and business contacts, must be prepared and maintained with strict accuracy and completeness.

Further, the Employees must:

- make no false or misleading entries in the books and/or records of the Company;
- abide diligently by payment control procedures; and
- abide diligently by requirements to record and obtain approvals for payments and expenses, including those relating to gifts, hospitality, entertainment, travel, charitable donations, sponsorships, political donations and community engagement activities.

Employees should consult the Managing Director if they have any questions with respect to expenses.

Breach of the Policy

A breach of this policy will be taken seriously. If an Employee is found to be in breach of this policy, they will face consequences ranging from verbal warnings to formal disciplinary action which may include termination.

Employees who breach this policy may also be subject to criminal and/or civil actions. This can result in fines, penalties, and in certain circumstances imprisonment. Certain acts of Bribery and corruption committed in a certain jurisdiction may result in prosecution within that jurisdiction.

The Company also reserves the right to recover any moneys from an Employee where that Employee has personally benefited as a result of a breach of this policy.

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All Employees are required to avoid any activity that might lead to, or suggest a breach of this policy.

Reporting Breaches

If an Employee is aware or suspects a breach of this Policy, it should report the breach to the Whistleblower Officer in accordance with the Company's Whistleblower Policy. Pursuant to the Whistleblower Policy any Employee who reports a breach will be entitled to remain anonymous unless their identity is required to be disclosed in accordance with applicable law or if that Employee provides their express written consent.

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