



## Anti-Bribery and Corruption Policy

**1. Purpose**

Horizon Minerals Limited (“Horizon” or “the Company”) is committed to conducting its business honestly, ethically, and in compliance with applicable laws. The Company maintains a zero-tolerance approach to bribery and corruption. This policy sets out Horizon’s expectations and procedures for preventing, detecting, and responding to bribery and corruption across all its operations. It is intended to guide the behaviour of directors, executives, employees, contractors, consultants, agents, and any other parties acting on behalf of Horizon.

**2. Scope**

This policy applies to all directors, executives, employees, contractors, consultants, secondees and agents of Horizon. It also applies to all subsidiaries, joint ventures, and project entities in which Horizon has control or significant influence. All dealings with business partners, suppliers, government officials, communities, investors, and other stakeholders are covered by this policy. Personnel are expected to act in accordance with this policy in all jurisdictions where Horizon operates, regardless of local custom or practice.

**3. Definitions**

For the purposes of this policy, bribery is defined as offering, giving, receiving or soliciting anything of value with the intention of influencing decision-making or securing an improper advantage. Corruption refers to the abuse of entrusted power for private gain. Facilitation payments, which are small payments made to secure or expedite routine government actions, are strictly prohibited. Government officials include elected or appointed officials, public servants, employees of state-owned enterprises, political candidates or party officials, and officials of international organisations.

**4. Policy Principles**

Horizon maintains a zero-tolerance approach to bribery, corruption and facilitation payments. The Company will comply with all applicable anti-bribery and anti-corruption laws in every jurisdiction in which it operates. Business decisions must be made on merit, without undue influence, conflicts of interest, or improper advantage. Personnel are required to conduct themselves with integrity and to avoid situations that could create a real or perceived conflict of interest.

**5. Gifts, Hospitality and Entertainment**

Gifts, hospitality and entertainment may only be offered or accepted when they are lawful, reasonable, infrequent, transparent and for a legitimate business purpose. Any gift or hospitality exceeding the approved financial threshold must be pre-approved by the appropriate manager or executive and recorded in the Company’s Gifts and Hospitality Register. Cash or cash-equivalent gifts are strictly prohibited under all circumstances.

**6. Third-Party Engagement and Due Diligence**

Horizon conducts proportionate due diligence on all third parties acting on its behalf, including suppliers, contractors, agents, consultants, and joint venture partners. Contracts with third parties must include appropriate anti-bribery clauses, audit rights and termination rights for breach. Enhanced due diligence is required where third parties operate in high-risk jurisdictions, have links to government officials, or are involved in large-value or politically sensitive transactions.

**7. Political Contributions, Charitable Donations and Sponsorships**

Political contributions on behalf of Horizon are prohibited unless expressly approved by the Board and compliant with applicable laws. Charitable donations and sponsorships may only be made if they are transparent, bona fide, and not used as a conduit for bribery. All donations and sponsorships must be approved in accordance with the Company's Delegated Authority and recorded appropriately.

**8. Facilitation Payments**

Facilitation payments are strictly prohibited, irrespective of local customs or practices. Any request for a facilitation payment must be refused and reported immediately to the Company Secretary.

**9. Record Keeping and Internal Controls**

All financial transactions must be accurately recorded in Horizon's books and accounts. No undisclosed or off-the-books accounts are permitted. The Company maintains registers for gifts and hospitality, donations and sponsorships, and all other payments relevant to this policy. Personnel must ensure that all records are complete, accurate, and retained in accordance with the Company's record-keeping requirements.

**10. Reporting and Whistleblowing**

Personnel must report any suspected or actual breach of this policy promptly to their manager, the Company Secretary, or through the Company's confidential Whistleblower Procedure. Reports may be made anonymously where permitted by law. Horizon strictly prohibits retaliation against any person making a report in good faith. All reports will be investigated confidentially and in a fair and objective manner, and confirmed breaches will result in disciplinary action up to and including termination of employment.

**11. Training and Awareness**

Horizon provides anti-bribery and corruption training to all personnel upon induction and at regular intervals thereafter. The training is designed to ensure that all personnel are aware of their responsibilities under this policy and applicable law.

**12. Responsibilities**

The Board of Directors has ultimate oversight of this policy and monitors material risks and any breaches. The Managing Director / CEO is accountable for implementing this policy and allocating the necessary resources. The Company Secretary is responsible for the day-to-day implementation, compliance monitoring, due diligence, training, and investigation of reports. All personnel are responsible for complying with this policy, declaring conflicts of interest, completing mandatory training, and reporting concerns.

**13. Breaches and Consequences**

Breaches of this policy may result in disciplinary action, including termination, and may expose personnel and the Company to civil or criminal liability. Third-party breaches may result in contract termination and potential legal action. Horizon will report breaches to the relevant authorities where required by law.

**14. Monitoring, Audit and Review**

Horizon will monitor the effectiveness of this policy through internal audits and periodic reviews. The Board will review the policy at least every two years or sooner if changes in legislation, business operations, or governance practices necessitate a review.

**15. Disclosure**

This policy will be published on Horizon’s website and disclosed in the Corporate Governance Statement (Appendix 4G) in accordance with ASX recommendations.

**16. Annex A: Gifts & Hospitality Register Template**

Date	Name of Provider/ Recipient	Organisation	Relationship	Description	Value (AUD)	Business Purpose

**17. Annex B: Third-Party Due Diligence Checklist**

- a. Verify legal identity & ownership.
- b. Check for adverse media, sanctions, corruption history.
- c. Identify links to government officials.
- d. Review business rationale, scope & fee structure.
- e. Include ABC clauses in contracts.
- f. Establish ongoing monitoring schedule.