



## **CHIEF FINANCIAL OFFICER CODE OF CONDUCT**

This Code of Conduct sets ethical standards for the Chief Financial Officer ("CFO") and senior financial officers, of Resolute Mining Limited ("RML"). The code provides that the CFO and senior finance officers influencing performance will:

- Discharge their duties at the highest level of honesty and integrity having regard to their position and their organisation. Integrity is the quality from which public trust is derived and a benchmark against which the CFO must measure all decision-making.
- Observe the rule and spirit of the law and comply with the ethical and technical requirements of any relevant regulatory or professional body.
- Respect all the confidentiality of all confidential information acquired in the course of business and not make improper use or disclose such confidential information to third parties without specific authorisation or legal requirement.
- Observe the principles of independence, accuracy and integrity in dealings with the board, audit committees, board committees, external auditors and other senior managers within the organisation and other relevant bodies external to the organisation.
- Disclose to the board any actual or perceived conflicts of interest of a direct or indirect nature of which the CFO becomes aware and which the CFO believes could compromise in any way the reputation or performance of the organisation.
- Maintain the principle of transparency in the preparation and delivery of financial information to both internal and external users.
- Exercise diligence and good faith in the preparation of financial information and ensure that such information is accurate, timely and represents a true and fair view of the financial performance and condition of the organisation and complies with all applicable legislative requirements.
- Ensure that maintenance of a sound system of internal controls to safeguard the organisation's assets and to manage risk exposure through appropriate forms of control.
- Set a standard for honesty, fairness, integrity, diligence and competency in respect of the position of CFO that will encourage emulation by others within the organisation.
- Remain committed, at all times, to observing, developing and implementing the principles embodied in this code in a conscientious, consistent and rigorous manner.

## **Key Principles**

### **1. Honesty and Integrity**

The CFO should be competent, committed and maintain an independent thought process. The CFO should protect and preserve the integrity of the organisation's financial reporting process. The CFO should behave in such a way as to ensure the integrity of the financial statements and by extension, the interests of shareholders are foremost.

### **2. Compliance with requirements**

This code stresses the requirements to observe the spirit of all relevant regulatory regimes.

### **3. Use of information**

The CFO should not deal with confidential information so as to gain an advantage for themselves or an associate or to cause detriment to the organisation.

### **4. Internal communications and dealings**

The CFO should ensure they have independence in reporting to the CEO and the board through appropriate access and authority.

### **5. Conflicts of interest**

The CFO in carrying out their duties should adopt the principles of honesty, integrity and transparency to ensure no conflicts of interest arise to the detriment of the company.

### **6. Transparency**

The CFO must ensure they are satisfied that all material matters in relation to the company that could impact the equities market have been appropriately disclosed. This function should be carried out in accordance with the company's continuous disclosure policy.

### **7. Diligence and good faith**

The CFO should be diligent to ensure that an organisation's financial statements are not materially misstated. This principle mandates adherence to the highest standards of care in the preparation of financial information. In particular, it requires the CFO to present a "true and fair" view of the financial performance and condition of the organisation.

### **8. Internal controls**

The CFO is responsible for ensuring that personnel and systems under their charge have adequate and appropriate control systems that are designed, implemented and operating effectively and efficiently.

### **9. Setting a standard**

Finance staff are strongly influenced by the attitude and actions of the CFO. The CFO is a role model in setting the standards for the entire finance function and throughout the organisation.

### **10. Compliance with this code**

This code is not a document to be read and filed. It is a document that a CFO should turn to regularly. Each CFO, and all relevant staff, should use it as a tool to enhance considered ongoing workplace reflection.