Code of Conduct

Great Dirt Resources Ltd

(ACN 670 840 301)

Adopted by the Board with effect on 9 July 2026

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GREAT DIRT
RESOURCES LTD.

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1. Purpose

The purpose of this Code of Conduct is to provide a framework for decisions and actions in relation to ethical conduct in employment. It underpins the commitment of Great Dirt Resources Ltd (**Company**) to integrity and fair dealing in its business affairs and to a duty of care to all employees, clients and stakeholders. The document sets out the principles covering appropriate conduct in a variety of contexts and outlines the minimum standard of behaviour expected from employees, directors, management, contractors and consultants.

This document should also be read in conjunction with the Company's Statement of Values.

2. Accountabilities

Managers and supervisors

Managers and supervisors are responsible and accountable for:

(a) undertaking their duties and behaving in a manner that is consistent with the provisions of the Code of Conduct;

(b) the effective implementation, promotion and support of the Code of Conduct in their areas of responsibility; and

(c) ensuring employees under their control or supervision or over whom they have influence understand and follow the provisions outlined in the Code of Conduct.

Employees, Directors and Management

All employees, Directors and Management are responsible for:

(a) undertaking their duties in a manner that is consistent with the provisions of the Code of Conduct;

(b) reporting suspected corrupt conduct; and

(c) reporting any departure from the Code of Conduct by themselves or others.

3. Personal and professional behaviour

When carrying out your duties, you should:

(a) behave honestly and with integrity and report other employees, directors and business partners who are behaving dishonestly;

(b) act in accordance with the Company's values;

(c) act ethically and responsibly;

(d) carry out your work with integrity and to a high standard;

(e) operate within the law at all times;

(f) follow the policies of the Company; and

(g) act in an appropriate business-like manner when representing the Company.

4. Conflict of interest

A potential conflict of interest arises when it is likely that you could be influenced, or it could be perceived that you are influenced, by a personal interest when carrying out your duties. Conflicts of interest that lead to biased decision-making may constitute corrupt conduct.

(a) Some situations that may give rise to a conflict of interest include situations where you have:

   (i) financial interests in a matter the Company deals with or you are aware that your friends or relatives have a financial interest in the matter;

   (ii) directorships or management roles of outside organisations;

   (iii) membership of boards of outside organisations;

   (iv) personal relationships with people the Company is dealing with which go beyond the level of a professional working relationship;

   (v) secondary employment, business, commercial, or other activities outside of the workplace which impact on your ability to perform your duties and fulfil your obligations to the Company;

   (vi) access to information that can be used for personal gain; and

   (vii) offer or receipt of an inducement.

(b) You may often be the only person aware of the potential for conflict. It is your responsibility to avoid any conflict from arising that could compromise your ability to perform your duties impartially. You must report any potential or actual conflicts of interest to your manager.

(c) If you are uncertain whether a conflict exists, you should discuss that matter with your manager.

(d) You should attempt to resolve any conflicts that may exist.

(e) You must not submit or accept any bribe or other improper inducement. Any such inducements are to be reported to your manager. Refer to the Company's Anti-Bribery and Anti-Corruption Policy for further information.

5. Public and media comment

Individuals have a right to give their opinions on political and social issues in their private capacity as members of the community.

Employees must not make official comment on matters relating to the Company unless they are:

(a) authorised to do so by the Executive Director;

(b) giving evidence in court; or

(c) otherwise authorised or required to by law.

Employees must not release unpublished or privileged information unless they have the authority to do so from the Executive Director.

The above restrictions apply except where prohibited by law, for example in relation to "whistleblowing". See the Company’s Whistleblower Protection Policy available on the Company’s website (www.greatdirt.com.au) for further information on “whistleblowing.”

See the Company's Social Media Policy available on the Company’s website (www.greatdirt.com.au) for further information.

6. Use of Company resources

Requests to use Company resources outside core business hours should be referred to management for approval.

If employees are authorised to use Company resources outside core business hours, they must take responsibility for maintaining, replacing and safeguarding the property and following any special directions or conditions that apply.

Company resources are not to be used for any private commercial purposes.

Employees must not take advantage of the property or information of the Company for personal gain or to cause detriment to the Company.

Employees using Company resources without obtaining prior approval could face disciplinary and/or criminal action.

7. Security of information

Employees are to make sure that confidential and sensitive information cannot be accessed by unauthorised persons. Sensitive material should be securely stored overnight or when unattended. Employees must ensure that confidential information is only disclosed or discussed with people who are authorised to have access to it. It is considered a serious act of misconduct to deliberately release confidential documents or information to unauthorised persons and may incur disciplinary action.

8. Intellectual property/copyright

Intellectual property includes the rights relating to scientific discoveries, industrial designs, trademarks, service marks, commercial names and designations, and inventions and is valuable to the Company.

The Company is the owner of intellectual property created by employees in the course of their employment unless a specific prior agreement has been made. Employees must obtain written permission to use any such intellectual property from the Executive Director or Company Secretary before making any use of that property for purposes other than as required in their role as an employee.

9. Discrimination and harassment

Employees must treat other employees, business partners and stakeholders of the Company with respect and must not harass, discriminate, or support others who harass and discriminate against colleagues, members of the public or any person, including on the grounds of sex, gender, pregnancy, marital status, age, race (including their colour, nationality, descent, ethnic or religious background), physical or intellectual impairment or sexuality.

Such harassment or discrimination may constitute an offence under legislation. Managers should understand and apply the principles of Equal Employment Opportunity.

10. Corrupt conduct

Corrupt conduct involves the dishonest or partial use of power or position which results in one person/group being advantaged over another. Corruption can take many forms including, but not limited to:

(a) official misconduct;

(b) bribery and blackmail;

(c) unauthorised use of confidential information;

(d) fraud; and

(e) theft.

Corrupt conduct will not be tolerated by the Company. Disciplinary action up to and including dismissal will be taken in the event of any employee participating in corrupt conduct. Refer to the Company's Anti-Bribery and Anti-Corruption Policy for further information.

11. Occupational health and safety

It is the responsibility of all employees to act in accordance with occupational health and safety laws, legislation and policies applicable to their organisation, work area and activities, and to use security and safety equipment provided.

Specifically, all employees are responsible for safety in their work area by:

(a) following the safety and security directions of management;

(b) advising management of areas where there is a potential safety issue and reporting safety incidents, accidents, near-misses and suspicious occurrences; and

(c) minimising risks in the workplace.

12. Legislation

It is essential that all employees comply with the laws and regulations of the countries in which they operate. Violations of such laws may have serious consequences for the Company and any individuals concerned. Any known violation must be reported immediately to management.

13. Fair dealing

The Company aims to succeed through fair and honest conduct and competition and not through unethical or illegal business practices. Each employee should endeavour to deal fairly with the Company's business partners and stakeholders, including other employees.

14. Insider trading

All employees must observe the Company's Securities Trading Policy. In conjunction with the legal prohibition on dealing in the Company's securities when in possession of unpublished price sensitive information, the Company has established specific time periods (**Blackout Periods**) when Directors and certain management and employees are not permitted to buy and sell the Company's securities.

15. Responsibilities to investors

The Company is responsible for full, fair and accurate disclosure of financial and other information on a timely basis. Refer to the Company's Continuous Disclosure Policy and Shareholder Communications Policy.

16. Breaches of the code of conduct

Employees should note that breaches of certain sections of this Code of Conduct may be punishable under legislation.

Breaches of this Code of Conduct may lead to disciplinary action. The process for disciplinary action is outlined in Company policies and guidelines, relevant industrial awards and agreements.

Any material breaches of the Code of Conduct will be reported by the Company Secretary to the Board.

17. Reporting matters of concern

Employees are encouraged to raise any matters of concern in good faith with their manager, the Executive Director or the Company Secretary, without fear of retribution.

In addition, employees are encouraged to raise any matters of Improper Conduct, as defined in the Whistleblower Protection Policy, with the recipient or recipients set out in the Whistleblower Protection Policy.

18. Review

This Code of Conduct shall be reviewed periodically by the Board to ensure that it is operating effectively and to ascertain whether changes are required.

19. Associated documents

Statement of Values

Anti-Bribery and Anti-Corruption Policy

Continuous Disclosure Policy

Securities Trading Policy

Shareholder Communications Policy

Social Media Policy

Whistleblower Protection Policy