



To the Stakeholders of Northern Star Resources Limited ("Northern Star")

Reasonable Assurance Opinion

In our opinion, Northern Star's reported Scope 1 GHG emissions of 1,078,390 tCO₂-e and Scope 2 GHG emissions of 474,513 tCO₂-e, together with the associated methodologies, assumptions and estimation uncertainty within the scope of our reasonable assurance engagement, are fairly presented and prepared, in all material respects, in accordance with the Reporting Criteria, as disclosed in Northern Star's Environment and Social Responsibility (ESR) Disclosure Suite ("ESR Suite") for the period 1 July 2025 to 30 June 2026.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Metrics and Disclosures ("Subject Matter Information"), including the associated methodologies, assumptions, and estimation uncertainty within the scope of our limited assurance engagement, included in Northern Star's ESR Suite for the period 1 July 2025 to 30 June 2026, are not fairly presented and prepared, in all material respects, in accordance with the Reporting Criteria.

Scope of the Assurance Engagement

The scope of assurance was limited to the Subject Matter Information and Greenhouse Gas (GHG) emissions related to Northern Star's operating assets, including the Kalgoorlie Production Centre, Yandal Production Centre, Pilbara Operations, Pogo Production Centre, Perth Corporate Office, and Exploration, for the period 1 July 2025 to 30 June 2026.

We performed a reasonable assurance engagement over Northern Star's Scope 1 and Scope 2 GHG emissions. We also conducted a limited assurance engagement over the Subject Matter Information presented within the GRI Index of the ESR Suite.

Our assurance engagement did not extend to any other information included in the ESR Suite, nor to information relating to prior reporting periods. We have not performed any procedures on such information and, accordingly, do not express a conclusion thereon.

Reporting Criteria

The Reporting Criteria for the Subject Matter Information are the GRI Standards issued by the Global Sustainability Standards Board (GSSB), including the requirements of GRI 1: *Foundation 2021* and GRI 14: *Mining Sector 2024*.

The Reporting Criteria for the GHG emissions information are the *GHG Protocol Corporate Accounting and Reporting Standard* (Revised Edition, 2015), the *National Greenhouse and Energy Reporting (NGER) Scheme*, and the GRI Standards.

Inherent Uncertainty in preparing GHG disclosures

The GHG quantification is subject to inherent uncertainty due to incomplete scientific knowledge underlying the determination of emission factors and the methodologies used to convert and aggregate different greenhouse gases into a common metric (e.g. CO₂-equivalent). Additional uncertainty arises from the use of assumptions and estimation techniques required to calculate emissions. Consequently, reported greenhouse gas emissions should be interpreted in the context of these inherent scientific and estimation uncertainties.

Northern Star's Responsibilities

Management of Northern Star was responsible for:

- Preparing and presenting the Subject Matter Information and GHG emissions information in accordance with the Reporting Criteria.
- Establishing and maintaining appropriate internal controls to enable the preparation of information free from material misstatement, whether due to fraud or error.
- Selecting and applying appropriate methods, assumptions and estimates.
- Providing us with all relevant information and access necessary to perform the assurance engagement.

Our Responsibilities

Bureau Veritas Australia Pty Ltd ("Bureau Veritas") was responsible for:

- Planning and performing the assurance engagement to obtain reasonable assurance over Northern Star's Scope 1 and Scope 2 GHG emissions and limited assurance over the Subject Matter Information.
- Obtaining sufficient and appropriate evidence on which to base our assurance conclusions.
- Forming an independent conclusion based on the procedures performed and evidence obtained.
- Reporting our assurance conclusions to the Directors of Northern Star.

Bureau Veritas was not involved in the preparation of the ESR Suite. We have maintained our independence and performed the engagement in accordance with the relevant ethical requirements applicable to assurance engagements.

Summary of Work Performed

Our reasonable assurance engagement on the GHG emissions was conducted in accordance with ISAE 3410 *Assurance Engagements on Greenhouse Gas Statements* issued by the International Auditing and Assurance Standards Board (IAASB).



INDEPENDENT ASSURANCE STATEMENT



Our limited assurance engagement on the Subject Matter Information was conducted in accordance with ISAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by IAASB.

Our work was planned and performed to obtain the intended level of assurance and to provide a reasonable basis for our conclusions.

The procedures performed were based on our professional judgement and included enquiries, observation of processes, inspection of documents, analytical procedures, evaluation of quantification methodologies and reporting policies, and the agreement or reconciliation of reported information to underlying records. Our procedures included:

- Reviewing the suitability and application of the Reporting Criteria used in the preparation of the Subject Matter Information and GHG emissions information.
- Conducting enquiries of Northern Star personnel to obtain an understanding of, and evaluate, the processes, systems and internal controls used to collect, aggregate, calculate, analyse and report the information.
- Conducting enquiries of personnel responsible for preparing and reporting the information.
- Reviewing supporting documentation and evidence provided by Northern Star.
- Testing selected data, including source documentation, and assessing the mathematical accuracy of calculations underlying the reported information.
- Assessing the reasonableness and consistent application of estimation methodologies, assumptions and calculation approaches.
- Reviewing the presentation of the Subject Matter Information and GHG emissions information within the ESR Suite.
- Obtaining a Management Representation Letter in support of key representations made during the assurance engagement.

Inherent Limitations and Exclusions

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less extensive than, those performed in a reasonable assurance engagement. In particular, a limited assurance engagement involves less detailed testing and does not require the practitioner to obtain the same level of understanding of internal controls as a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained had a reasonable assurance engagement been performed. Even a reasonable assurance engagement, while providing a high level of assurance, does not guarantee that all material misstatements will be detected.

Excluded from the scope of our assurance engagement is any assurance over information relating to:

- Activities occurring outside the reporting period.
- Statements of future intent, commitment or planned actions by Northern Star.
- Statements of position, opinion, belief or aspiration made by Northern Star.
- Financial information subject to audit or assurance by another independent assurance provider.
- Sites, operations or activities not included within the defined scope.

This independent assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the ESR Suite.

Statement of Independence, Impartiality, Competence

Bureau Veritas is a leading provider of Testing, Inspection and Certification (TIC) services. Bureau Veritas operates a quality management system and applies a Code of Ethics that includes requirements relating to integrity, objectivity, professional competence, confidentiality and the management of conflicts of interest.

Bureau Veritas maintains policies and procedures designed to safeguard its independence and impartiality in the conduct of assurance engagements. Throughout this engagement, Bureau Veritas remained independent of Northern Star and complied with the applicable ethical requirements relevant to assurance engagements.

No member of the assurance team has any business relationship with Northern Star, its Directors or Management beyond that required for the performance of this engagement. We confirm that there were no conflicts of interest that could impair our independence or objectivity.

The assurance team was selected based on its qualifications, experience and industry expertise, including experience in the independent verification and assurance of environmental, social and governance (ESG) information, greenhouse gas emissions data, and associated management systems and reporting processes.

Bureau Veritas Australia Pty Ltd
20th August 2026

Jeremy Leu
Executive General Manager, Perth, Australia

Bureau Veritas



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