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## RISK MANAGEMENT POLICY

At Lincoln Minerals Limited, the identification and management of risk is fundamental to achieving the Company's objective of delivering value for shareholders.

The Company is committed to managing risk in a proactive and effective manner and will:

- apply a structured and systematic risk management process across the group;
- embed risk management into our business activities and processes;
- ensure specific risks are identified, assessed and managed;
- ensure significant risks are elevated appropriately, through all levels of management to the Board;
- understand our exposure to risk and apply this to our decision making;
- enable prudent risk taking in line with business objectives and strategies;
- establish and monitor appropriate controls in line with agreed risk tolerances;
- implement effective insurance strategies, including for the transfer of residual risk; and
- assess regularly the effectiveness of the risk management process and risk controls.