

PIEDMONT LITHIUM INC.

CORPORATE POLICY & PROCEDURE
Disclosure Committee Charter

1.0 PURPOSE

The purpose of the Piedmont Lithium Inc. and subsidiaries (collectively and individually referred to hereinafter as “the Company”) Disclosure Committee (“DC”) is to assist the Company’s officers and board directors in fulfilling their responsibilities and the Company’s responsibilities to identify and disclose material information about the Company.

2.0 POLICY

It is the Company’s policy that the DC is intended to implement disclosure controls and procedures necessary to meet the requirements set by the United States Securities and Exchange Commission (“SEC”) rules 13a-14 and 15d-14 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), which implemented Section 302 of the Sarbanes-Oxley Act of 2002 (“SOX”).

The DC shall be responsible for reviewing the Company’s (i) Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K relating to financial results or significant transactions, proxy statements, material registration statements, and any other significant information filed with the SEC, (ii) press releases containing financial information, earnings guidance, forward-looking statements, information about material transactions, or other information material to the Company’s security holders, (iii) significant correspondence broadly disseminated to shareholders, and (iv) other relevant communications or presentations (collectively, the “Disclosure Statements”).

The DC will also focus on the accuracy, completeness and timeliness of the Company’s Disclosure Statements and support the certifications of the Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”) filed with the Company’s periodic reports as required by SOX.

The DC shall have such other responsibilities, consistent with the DC’s purpose, as the Chairman, President and CEO or Executive Vice President and CFO (collectively, the “Financial Officers”) may assign to it from time to time.

3.0 ROLES AND RESPONSIBILITIES

Financial Officers – Have the authority to appoint and remove individuals from the DC as they deem appropriate and oversee the DC’s responsibilities.

DC Members – Identify and consider disclosure issues and evaluate disclosure controls and procedures. Members include:

- Executive Vice President and CFO
- Executive Vice President and Chief Operating Officer
- Executive Vice President and Chief Development Officer
- Executive Vice President and Chief Legal Officer (or designee)
- Vice President, Investor Relations
- Director of Financial Reporting (serves as the DC Chair, unless and until another DC Member shall be so appointed by any Financial Officer)
- Corporate Accounting Manager (financial controls representative)

Additional representatives from Operations, Tax, Accounting, Finance, Human Resources, Legal or other support functions may be appointed as deemed necessary by the DC Chair or any Financial Officer.

DC Chair – Responsible for calling meetings and appointing a secretary for the meeting.

DC Secretary – Appointed by the DC Chair and may be a DC Member.

SEC Reporting Group – Maintains the historical record of the DC meeting, meeting minutes and the executed certifications in accordance with the Company’s record retention policy.

The DC Chair may designate two or more individuals on the DC, at least one of whom shall be knowledgeable about financial reporting and another about law, who can, acting together, review the Disclosure Statements when time does not permit full review of the DC.

4.0 PROCEDURE

The DC meets or acts as frequently and as formally or informally as circumstances dictate or at the discretion of the DC Chair, provided that the DC meets at least once a quarter prior to its filings of periodic financial reports (“periodic reports”) with investors, exchanges, and governmental agencies such as the SEC.

A majority of the then serving DC Members shall constitute quorum for purposes of fulfilling the DC’s responsibilities.

The DC shall adopt, whether formally or informally, such procedures as it deems necessary to facilitate the fulfillment of its responsibilities.

Quarterly Meeting

At least quarterly, the DC meets to identify and consider disclosure issues and evaluate the disclosure controls and procedures. The meeting shall be scheduled in advance of filing periodic reports with investors, exchanges, and governmental agencies such as the SEC.

To facilitate the identification and consideration of disclosure issues and the evaluation of disclosure controls and procedures, the Chair develops the DC meeting agenda which typically includes:

- Reports from various DC Members and others concerning specific areas of disclosure and processes related to financial reporting issues and disclosure controls including, but not limited to, out of period summary, major litigation review, Tax, Internal Controls, Risk Management, Compliance and Treasury;
- Review of representation letters provided to the DC Chair from business leaders and other departments within the Company;
- Reports on investigations related to issues resulting from Internal Control over Financial Reporting, issue trends and status of significant fraud investigations;
- Any significant changes in the overall control environment that have occurred in the past quarter or are planned for the next six months; and
- Any other significant disclosure issues noted.

DC Members are provided information to assist them in considering and evaluating disclosure issues and disclosure controls and procedures. DC Members shall have full access to all of the Company's books, records, assets, facilities and personnel, including the internal auditors, in connection with fulfilling its responsibilities.

Certifications

Quarterly, the DC furnishes the CEO and CFO a certification representing that:

- The DC Member has reviewed the periodic report for the particular quarter/year ended (the "Covered Report") and the Covered Report does not, to its knowledge, contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by the report; based on the DC Member's knowledge, the financial statements, and other financial information included in the Covered Report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in the report; and based on the DC Members' knowledge, the report fully complies with the requirements of Section 13(a) or 15(d), as applicable, of the Exchange Act.

- Based upon the information presented to the DC and to the best knowledge of the DC Member, the DC Member has reviewed the Company's disclosure controls and procedures to determine that material information relating to the Company was made known to the Committee, particularly during the period in which the Covered Report is being prepared; it has reviewed the Company's internal control over financial reporting to determine if there is reasonable assurance that the Company's financial reporting is reliable and that the Company's financial statements for external purposes are prepared in accordance with the Company's application of accounting principles generally accepted in the United States of America; it has evaluated the effectiveness of the Company's disclosure controls and procedures as of period end of the Covered Report (the "Evaluation Date") and finds them effective or ineffective as of the Evaluation Date; any change in the Company's internal control over financial reporting that occurred during the period covered by the Covered Report that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting is disclosed in the Covered Report.

Duty to Report

Each DC Member has an obligation to notify the DC Chair, the general counsel, financial controls leader and/or the Company's Code of Corporate Conduct hotline to the extent that such Member becomes aware of significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; or any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Documentation

The DC Chair appoints the DC Secretary to maintain documentation evidencing the occurrence of the meeting. The documentation, including the executed certification, is maintained by the SEC Reporting Group.

5.0 INTERPRETATION

Any questions of interpretation regarding this Charter, or the DC's responsibilities or procedures, shall be determined initially by the DC Chair and, to the extent necessary, ultimately by the Financial Officers.

6.0 CHARTER REVIEW

The DC shall review and assess this Charter periodically and recommend any proposed changes to the Financial Officers for approval.

7.0 APPROVAL AND REVIEW HISTORY

Title	Date	Action
Piedmont Lithium Disclosure Committee Charter	11/2/2021	Initial Publication
Piedmont Lithium Disclosure Committee Charter	12/8//2022	Periodic Update
		Periodic Update
		Periodic Update