

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

EP&T Global Limited

ABN/ARBN

50 645 144 314

Financial year ended:

30 June 2024

Our corporate governance statement¹ for the period above can be found at:²

- ☐ These pages of our annual report:
- ☒ This URL on our website: <https://eptglobal.com/investor-centre/>

The Corporate Governance Statement is accurate and up to date as at *29 August 2024* and has been approved by the board.

The annexure includes a key to where our corporate governance disclosures can be located.³

Date: 30 August 2024

Name of authorised officer authorising lodgement: Olga Smejkalova, Joint Company Secretary

¹ "Corporate governance statement" is defined in Listing Rule 19.12 to mean the statement referred to in Listing Rule 4.10.3 which discloses the extent to which an entity has followed the recommendations set by the ASX Corporate Governance Council during a particular reporting period.

Listing Rule 4.10.3 requires an entity that is included in the official list as an ASX Listing to include in its annual report either a corporate governance statement that meets the requirements of that rule or the URL of the page on its website where such a statement is located. The corporate governance statement must disclose the extent to which the entity has followed the recommendations set by the ASX Corporate Governance Council during the reporting period. If the entity has not followed a recommendation for any part of the reporting period, its corporate governance statement must separately identify that recommendation and the period during which it was not followed and state its reasons for not following the recommendation and what (if any) alternative governance practices it adopted in lieu of the recommendation during that period.

Under Listing Rule 4.7.4, if an entity chooses to include its corporate governance statement on its website rather than in its annual report, it must lodge a copy of the corporate governance statement with ASX at the same time as it lodges its annual report with ASX. The corporate governance statement must be current as at the effective date specified in that statement for the purposes of Listing Rule 4.10.3.

Under Listing Rule 4.7.3, an entity must also lodge with ASX a completed Appendix 4G at the same time as it lodges its annual report with ASX. The Appendix 4G serves a dual purpose. It acts as a key designed to assist readers to locate the governance disclosures made by a listed entity under Listing Rule 4.10.3 and under the ASX Corporate Governance Council's recommendations. It also acts as a verification tool for listed entities to confirm that they have met the disclosure requirements of Listing Rule 4.10.3.

The Appendix 4G is not a substitute for, and is not to be confused with, the entity's corporate governance statement. They serve different purposes and an entity must produce each of them separately.

² Tick whichever option is correct and then complete the page number(s) of the annual report, or the URL of the web page, where your corporate governance statement can be found. You can, if you wish, delete the option which is not applicable.

³ Throughout this form, where you are given two or more options to select, you can, if you wish, delete any option which is not applicable and just retain the option that is applicable. If you select an option that includes "OR" at the end of the selection and you delete the other options, you can also, if you wish, delete the "OR" at the end of the selection.

See notes 4 and 5 below for further instructions on how to complete this form.

ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

| Corporate Governance Council recommendation | | Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement: | Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵ |
|---|---|--|--|
| PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT | | | |
| 1.1 | A listed entity should have and disclose a board charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management. | <input checked="" type="checkbox"/> and we have disclosed a copy of our board charter at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 1.2 | A listed entity should: (a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and (b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 1.3 | A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 1.4 | The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |

⁴ Tick the box in this column only if you have followed the relevant recommendation in full for the whole of the period above. Where the recommendation has a disclosure obligation attached, you must insert the location where that disclosure has been made, where indicated by the line with “*insert location*” underneath. If the disclosure in question has been made in your corporate governance statement, you need only insert “our corporate governance statement”. If the disclosure has been made in your annual report, you should insert the page number(s) of your annual report (eg “pages 10-12 of our annual report”). If the disclosure has been made on your website, you should insert the URL of the web page where the disclosure has been made or can be accessed (eg “www.entityname.com.au/corporate-governance/charters/”).

⁵ If you have followed all of the Council's recommendations in full for the whole of the period above, you can, if you wish, delete this column from the form and re-format it.

Key to Disclosures Corporate Governance Council Principles and Recommendations

| Corporate Governance Council recommendation | Where a box below is ticked, ⁴ we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement: | Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵ |
|--|--|--|
| <p>1.5 A listed entity should:</p> <p>(a) have and disclose a diversity policy;</p> <p>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</p> <p>(c) disclose in relation to each reporting period:</p> <p>(1) the measurable objectives set for that period to achieve gender diversity;</p> <p>(2) the entity's progress towards achieving those objectives; and</p> <p>(3) either:</p> <p>(A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or</p> <p>(B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act.</p> <p>If the entity was in the S&P / ASX 300 Index at the commencement of the reporting period, the measurable objective for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.</p> | <p><input type="checkbox"/></p> <p>and we have disclosed a copy of our diversity policy at: https://eptglobal.com/investor-centre/ and we have disclosed the information referred to in paragraph (c) at: [insert location]</p> <p>and if we were included in the S&P / ASX 300 Index at the commencement of the reporting period our measurable objective for achieving gender diversity in the composition of its board of not less than 30% of its directors of each gender within a specified period.</p> | <p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |
| <p>1.6 A listed entity should:</p> <p>(a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</p> <p>(b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p> | <p><input type="checkbox"/></p> <p>and we have disclosed the evaluation process referred to in paragraph (a) in the Corporate Governance Statement and whether a performance evaluation was undertaken for the reporting period in accordance with that process in the Corporate Governance Statement</p> | <p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |

Key to Disclosures Corporate Governance Council Principles and Recommendations

| Corporate Governance Council recommendation | | Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement: | Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵ |
|---|---|---|---|
| 1.7 | <p>A listed entity should:</p> <p>(a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and</p> <p>(b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p> | <p><input checked="" type="checkbox"/> and we have disclosed the evaluation process referred to in paragraph (a) in the Corporate Governance Statement and whether a performance evaluation was undertaken for the reporting period in accordance with that process in the Corporate Governance Statement</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |

Key to Disclosures Corporate Governance Council Principles and Recommendations

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|--|---|--|--|
| PRINCIPLE 2 - STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE | | | |
| 2.1 | The board of a listed entity should: (a) have a nomination committee which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a nomination committee, disclose that fact and the processes it employs to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively. | <input checked="" type="checkbox"/> and we have disclosed a copy of the charter of the committee at: https://eptglobal.com/investor-centre/ and the information referred to in paragraphs (4) and (5) in the Annual Report | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 2.2 | A listed entity should have and disclose a board skills matrix setting out the mix of skills that the board currently has or is looking to achieve in its membership. | <input checked="" type="checkbox"/> and we have disclosed our board skills matrix in the Corporate Governance Statement | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 2.3 | A listed entity should disclose: (a) the names of the directors considered by the board to be independent directors; (b) if a director has an interest, position, affiliation or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position or relationship in question and an explanation of why the board is of that opinion; and (c) the length of service of each director. | <input checked="" type="checkbox"/> and we have disclosed the names of the directors considered by the board to be independent directors in the Corporate Governance Statement and, where applicable, the information referred to in paragraph (b) in the Corporate Governance Statement and the length of service of each director in the Corporate Governance Statement | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 2.4 | A majority of the board of a listed entity should be independent directors. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |

Key to Disclosures Corporate Governance Council Principles and Recommendations

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|---|---|--|--|
| 2.5 | The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 2.6 | A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY | | | |
| 3.1 | A listed entity should articulate and disclose its values. | <input checked="" type="checkbox"/> and we have disclosed our values in the code of conduct which is available at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 3.2 | A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure that the board or a committee of the board is informed of any material breaches of that code. | <input checked="" type="checkbox"/> and we have disclosed our code of conduct at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 3.3 | A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy. | <input checked="" type="checkbox"/> and we have disclosed our whistleblower policy at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 3.4 | A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or committee of the board is informed of any material breaches of that policy. | <input checked="" type="checkbox"/> and we have disclosed our anti-bribery and corruption policy at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement |

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|---|--|--|--|
| PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS | | | |
| 4.1 | <p>The board of a listed entity should:</p> <p>(a) have an audit committee which:</p> <p>(1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, who is not the chair of the board,</p> <p>and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the relevant qualifications and experience of the members of the committee; and</p> <p>(5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.</p> | <p><input checked="" type="checkbox"/></p> <p>and we have disclosed a copy of the charter of the committee at: https://eptglobal.com/investor-centre/ and the information referred to in paragraphs (4) and (5) at: in the Annual Report and Corporate Governance Statement</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |
| 4.2 | <p>The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.</p> | <p><input checked="" type="checkbox"/></p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |
| 4.3 | <p>A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.</p> | <p><input checked="" type="checkbox"/></p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |

Key to Disclosures Corporate Governance Council Principles and Recommendations

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|---|---|---|--|
| PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE | | | |
| 5.1 | A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1. | <input checked="" type="checkbox"/> and we have disclosed our continuous disclosure compliance policy at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 5.2 | A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 5.3 | A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement |
| PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS | | | |
| 6.1 | A listed entity should provide information about itself and its governance to investors via its website. | <input checked="" type="checkbox"/> and we have disclosed information about us and our governance on our website at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 6.2 | A listed entity should have an investor relations program that facilitates effective two-way communication with investors. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 6.3 | A listed entity should disclose how it facilitates and encourages participation at meetings of security holders. | <input checked="" type="checkbox"/> and we have disclosed how we facilitate and encourage participation at meetings of security holders at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 6.4 | A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 6.5 | A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement |

Key to Disclosures Corporate Governance Council Principles and Recommendations

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|--|--|---|--|
| PRINCIPLE 7 – RECOGNISE AND MANAGE RISK | | | |
| 7.1 | <p>The board of a listed entity should:</p> <p>(a) have a committee or committees to oversee risk, each of which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.</p> | <p><input checked="" type="checkbox"/> and we have disclosed a copy of the charter of the committee at: https://eptglobal.com/investor-centre/ and the information referred to in paragraphs (4) and (5) at: in the Annual Report and Corporate Governance Statement</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |
| 7.2 | <p>The board or a committee of the board should:</p> <p>(a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and</p> <p>(b) disclose, in relation to each reporting period, whether such a review has taken place.</p> | <p><input checked="" type="checkbox"/> and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period in the Corporate Governance Statement</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |
| 7.3 | <p>A listed entity should disclose:</p> <p>(a) if it has an internal audit function, how the function is structured and what role it performs; or</p> <p>(b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.</p> | <p><input checked="" type="checkbox"/> and we have disclosed the fact that we do not have an internal audit function and the processes we employ for evaluating and continually improving the effectiveness of our risk management and internal control processes in the Corporate Governance Statement</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |

Key to Disclosures Corporate Governance Council Principles and Recommendations

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|---|---|--|--|
| 7.4 | A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks. | <input checked="" type="checkbox"/> and we have disclosed whether we have any material exposure to environmental and social risks in the Corporate Governance Statement | <input type="checkbox"/> set out in our Corporate Governance Statement |

Key to Disclosures Corporate Governance Council Principles and Recommendations

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|--|---|---|---|
| PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY | | | |
| 8.1 | The board of a listed entity should: (a) have a remuneration committee which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive. | <input checked="" type="checkbox"/> and we have disclosed a copy of the charter of the committee at: https://eptglobal.com/investor-centre/ and the information referred to in paragraphs (4) and (5) in the Annual Report and Corporate Governance Statement | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 8.2 | A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives. | <input checked="" type="checkbox"/> and we have disclosed separately our remuneration policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives in the Annual Report | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 8.3 | A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it. | <input checked="" type="checkbox"/> and we have disclosed our policy on this issue or a summary of it in the Securities Trading Policy, which is available at: https://eptglobal.com/investor-centre/ | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |

Key to Disclosures Corporate Governance Council Principles and Recommendations

| Corporate Governance Council recommendation | | Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement: | Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵ |
|--|---|--|---|
| ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES | | | |
| 9.1 | A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents. | <input type="checkbox"/> and we have disclosed information about the processes in place at: [insert location] | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" type="checkbox"/> we do not have a director in this position and this recommendation is therefore not applicable OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 9.2 | A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time. | <input type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" type="checkbox"/> we are established in Australia and this recommendation is therefore not applicable OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable |
| 9.3 | A listed entity established outside Australia, and an externally managed listed entity that has an AGM, should ensure that its external auditor attends its AGM and is available to answer questions from security holders relevant to the audit. | <input type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" type="checkbox"/> we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable <input type="checkbox"/> we are an externally managed entity that does not hold an AGM and this recommendation is therefore not applicable |
| ADDITIONAL DISCLOSURES APPLICABLE TO EXTERNALLY MANAGED LISTED ENTITIES | | | |
| - | <i>Alternative to Recommendation 1.1 for externally managed listed entities:</i> The responsible entity of an externally managed listed entity should disclose: (a) the arrangements between the responsible entity and the listed entity for managing the affairs of the listed entity; and (b) the role and responsibility of the board of the responsible entity for overseeing those arrangements. | Not applicable | Not applicable |
| - | <i>Alternative to Recommendations 8.1, 8.2 and 8.3 for externally managed listed entities:</i> An externally managed listed entity should clearly disclose the terms governing the remuneration of the manager. | Not applicable | Not applicable |

Corporate Governance Statement

EP&T Global Limited
ACN 645 144 314 ("*Company*")



CORPORATE GOVERNANCE STATEMENT AUGUST 2024

The Board of EP&T Global Limited (**EPX** or **Company**) is committed to conducting the business of the Company in an ethical manner and in accordance with principles of best practice in corporate governance. The Board is responsible for ensuring the existence of an effective corporate governance environment to safeguard the interests of the Company, its shareholders and other stakeholders.

This statement sets out the Company's current compliance with the *ASX Corporate Governance Council's Corporate Governance Principles and Recommendations: 4th edition* (**Principles** or **Recommendations**), as at the date indicated. To the extent that they are relevant and appropriate to EPX's present circumstances, the Company has adopted the Principles. This statement details where the Recommendations have not been followed, and the reasons.

All references to the **Website** are to the investor section of the Company's website, which can be accessed at <https://eptglobal.com/investor-centre/>

This statement was approved and adopted by the Company's Board on 29 August 2024.

CORPORATE GOVERNANCE STATEMENT AUGUST 2024

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
|---------------------|---|---------------|---|
| Principle 1: | Lay solid foundations for management and oversight | | |
| 1.1 | <p>A listed entity should have and disclose a board charter setting out:</p> <ul style="list-style-type: none"> b) the respective roles and responsibilities of its board and management; and c) those matters expressly reserved to the board and those delegated to management. | Yes | <p>The Board Charter details the roles and responsibilities of the Board and management, including matters reserved for the Board. The Board Charter is included in the Investor Centre section of the Company's Website.</p> |
| 1.2 | <p>A listed entity should:</p> <ul style="list-style-type: none"> a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a Director. | Yes | <p>The Company has a combined Remuneration and Nomination Committee. The duties that fall to the Remuneration and Nomination Committee under the Company's Remuneration and Nomination Committee Charter are included in the Investor Centre section of the Company's Website.</p> <p>The Remuneration and Nomination Committee will undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director.</p> <p>The Board and the Remuneration and Nomination Committee are responsible for the nomination, selection and appointment of new directors. The Remuneration and Nomination Committee is responsible for identifying individuals who may be qualified to become Directors.</p> <p>The Remuneration and Nomination Committee has regard to such factors it considers appropriate, including judgement, skill, diversity, experience with business and other organisations of a comparable size, the interplay of the candidate's experience with the experience of other Board members, the extent to which the candidate would be a desirable addition to the Board and any Board Committee, and the ASX Principles and Recommendations.</p> <p>All material information relevant to whether or not to elect or re-elect a director will be provided to the Company's shareholders as part of the Notice of Meeting and explanatory memorandum for the relevant meeting of shareholders which addresses the election or re-election of a director.</p> |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| 1.3 | A listed entity should have a written agreement with each Director and senior executive setting out the terms of their appointment. | Yes | Each Non-Executive Director has signed a letter of appointment. Each Executive Director has signed an executive service agreement. Each senior executive has signed an employment agreement. |
| 1.4 | The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board. | Yes | The Joint Company Secretaries were appointed by the Board and are accountable directly to the Board, through the Chair, on all matters to do with the proper functioning of the Board and Board Committees. |
| 1.5 | <p>A listed entity should:</p> <ul style="list-style-type: none"> a) have and disclose a diversity policy; b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and c) disclose in relation to each reporting period: <ul style="list-style-type: none"> 1) the measurable objectives set for that period to achieve gender diversity; 2) the entity's progress towards achieving those objectives; and 3) either: <ul style="list-style-type: none"> (i) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or (j) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act. | No | <p>The Company has adopted a Diversity Policy which is included in the Investor Centre section of the Company's website.</p> <p>The Company is committed to providing and promoting a corporate culture which embraces diversity and aims to do so via:</p> <ul style="list-style-type: none"> a) promoting the principles of merit and fairness when making decisions about recruitment, development, promotion, remuneration and flexible work arrangements; b) having an overall transparent process for the review and appointment of Executive positions and Board members; c) recruiting from a diverse pool of qualified candidates, where appropriate engaging a professional search / recruitment firm, advertising vacancies widely, making efforts to identify prospective employees who have diversity attributes and ensuring diversity of members on the selection/interview panel when selecting and appointing new employees (including senior executives) and new Board members; d) embedding the importance of diversity within the Company's culture by encouraging and fostering a commitment to diversity by leaders at all levels whilst recognising that diversity is the responsibility of all employees; e) recognising that employees may have family responsibilities; f) reinforcing with our people that in order to have a properly functioning and diverse workplace, discrimination, harassment, vilification and |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| | | | <p>victimisation will not be tolerated within the Company; and</p> <p>g) continuing to review and develop policies and procedures to ensure diversity within the organisation, including the adoption of specific key performance indicators for senior executives from time to time to measure the achievement of diversity objectives under the Company's Diversity Policy.</p> <p>The Company is sympathetic to the recommendation and recognises the importance of gender diversity. Given the nature and scale of the Company, the Board has not adopted measurable objectives for achieving gender diversity at the Company but will review the need for measurable objectives on a regular basis.</p> <p>In FY24, the Company appointed Elizabeth Aris as a Director.</p> |
| 1.6 | <p>A listed entity should:</p> <p>a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</p> <p>b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p> | No | <p>According to the Board Charter, the performance of the Board, its Committees and individual Directors is reviewed formally on an annual basis comparing their performance with the requirements of the Board Charter, relevant Board Committee Charters and the reasonable expectations of individual Directors.</p> <p>However, a formal review was not conducted during the reporting period due to changes in the Board's composition. Two new directors were appointed in the second half of the reporting period, and the Remuneration and Nomination Committee decided not to proceed with the evaluation for FY24. It was agreed that the evaluation will be conducted again in FY25.</p> |
| 1.7 | <p>A listed entity should:</p> <p>a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and</p> <p>b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p> | Yes | <p>Each senior executive has a written service agreement that clearly sets out their role and responsibilities and the Company's expectations in terms of their performance.</p> <p>The Executive Director and all senior executives have undergone a formal performance review the Reporting Period.</p> <p>On or around the commencement of each financial year, the Board sets individual key performance indicators (KPIs) for Management and approves individual KPIs for other senior executives. At the end of the financial year, the performance of the Executive Director and Chief Executive Officer is reviewed</p> |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| | | | by the Board and the Chief Executive Officer will review the performance of each Executive. |
| Principle 2: | Structure the board to be effective and add value | | |
| 2.1 | <p>The board of a listed entity should:</p> <p>a) have a nomination committee which:</p> <ol style="list-style-type: none"> 1) has at least three members, a majority of whom are independent directors; and 2) is chaired by an independent director, and <p>disclose:</p> <ol style="list-style-type: none"> 3) the charter of the committee; 4) the members of the committee; and 5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or <p>b) if it does not have a nomination committee, disclose that fact and the processes it employs to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively.</p> | Yes | <p>The Company has established a combined Remuneration and Nomination Committee. At the date of this statement the Committee was comprised of independent non-executive directors: Paul Oneile, Elizabeth Aris and Victor van Bommel. Elizabeth Aris is the Chair, who is considered by the Board to be an independent director. Jonathan Sweeney, who was the Chair of the Committee resigned as a director on 26 March 2024. He was also considered by the Board to be an independent director.</p> <p>The Remuneration and Nomination Committee Charter is included in the Investor Centre section of the Company's Website.</p> <p>The Company has disclosed the qualifications, experience and attendance at committee meetings of the members of the Remuneration and Nomination Committee in the Company's Directors' Report as part of the Annual Report.</p> |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 2.2 | A listed entity should have and disclose a board skills matrix setting out the mix of skills and diversity that the board currently has or is looking to achieve in its membership. | Yes | <p>The Board, having regard to the current size of the Company and its current strategies, has adopted a skills matrix setting out the mix of skills and diversity that the Board is looking to achieve in its membership at this time.</p> <p>The Company is committed to having a Board whose members have the collective skills and diversity of experience to assist with decision making and leading the Company for the benefit of securityholders. The Board recognises the advantage of having a mix of relevant industry and international professional expertise that will assist the Board to fulfil its oversight role effectively as well as specialised skills.</p> <p>The Board considers that each Director possesses these attributes.</p> <p>The current Board skills matrix is set out below:</p> <table><tr><th>Skills & Experience</th><th>Number of Directors</th></tr><tr><td>Industry experience</td><td>4</td></tr><tr><td>International operations experience</td><td>4</td></tr><tr><td>Accounting</td><td>4</td></tr><tr><td>Legal</td><td>4</td></tr><tr><td>Marketing/Sales</td><td>4</td></tr><tr><td>Governance</td><td>4</td></tr><tr><td>Risk management</td><td>4</td></tr><tr><td>Human resources</td><td>4</td></tr><tr><td>Strategy development & implementation</td><td>4</td></tr><tr><td>Acquisitions and divestments</td><td>4</td></tr><tr><td>Corporate financing</td><td>4</td></tr><tr><td>Capital management</td><td>4</td></tr><tr><td>Technology</td><td>2</td></tr><tr><td>Executive experience - C Suite</td><td>3</td></tr><tr><td>Listed company experience</td><td>4</td></tr></table> | Skills & Experience | Number of Directors | Industry experience | 4 | International operations experience | 4 | Accounting | 4 | Legal | 4 | Marketing/Sales | 4 | Governance | 4 | Risk management | 4 | Human resources | 4 | Strategy development & implementation | 4 | Acquisitions and divestments | 4 | Corporate financing | 4 | Capital management | 4 | Technology | 2 | Executive experience - C Suite | 3 | Listed company experience | 4 |
| Skills & Experience | Number of Directors | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Industry experience | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| International operations experience | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounting | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Legal | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Marketing/Sales | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Governance | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Risk management | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Human resources | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Strategy development & implementation | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Acquisitions and divestments | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Corporate financing | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital management | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Technology | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Executive experience - C Suite | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Listed company experience | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 2.3 | <p>A listed entity should disclose:</p> <p>a) the names of the directors considered by the board to be independent;</p> <p>b) if a director has an interest, position or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position or relationship in question and an explanation of why the board is of that opinion; and</p> <p>c) the length of service of each director.</p> | Yes | <p>At the date of this Statement, the Board comprises four directors. A majority of the Board is comprised of non-independent non-executive Directors.</p> <table><tr><th>Name</th><th>Role</th><th>Independent</th><th>Date appointed</th><th>Date Resigned or Not re-elected</th></tr><tr><td>Paul Oneile</td><td>Non-Executive Chair</td><td>Yes</td><td>1 February 2024</td><td>NA</td></tr><tr><td>Elizabeth Aris</td><td>Non-Executive Director</td><td>Yes</td><td>25 March 2024</td><td>NA</td></tr><tr><td>John Balassis</td><td>Executive Director & Interim CEO</td><td>No</td><td>15 October 2020</td><td>NA</td></tr><tr><td>Victor van Bommel</td><td>Non-Executive Director</td><td>Yes</td><td>19 March 2021</td><td>NA</td></tr><tr><td>Jonathan Sweeney*</td><td>Non-Executive Chair</td><td>Yes</td><td>19 March 2021</td><td>26 March 2024</td></tr><tr><td>Keith Gunaratne**</td><td>Executive Director</td><td>No</td><td>15 October 2020</td><td>29 November 2023</td></tr><tr><td>Richard Doyle**</td><td>Non-Executive Director</td><td>No</td><td>1 December 2022</td><td>29 November 2023</td></tr></table> <p>* Jonathan Sweeney resigned as a non-executive director on 26 March 2024</p> <p>** Keith Gunaratne and Richard Doyle were not re-elected as directors at the 2023 AGM and ceased to be directors on 29 November 2023</p> <p>The Board has assessed Paul Oneile, Elizabeth Aris and Victor van Bommel to be independent non-executive Directors. In assessing independence, the</p> | Name | Role | Independent | Date appointed | Date Resigned or Not re-elected | Paul Oneile | Non-Executive Chair | Yes | 1 February 2024 | NA | Elizabeth Aris | Non-Executive Director | Yes | 25 March 2024 | NA | John Balassis | Executive Director & Interim CEO | No | 15 October 2020 | NA | Victor van Bommel | Non-Executive Director | Yes | 19 March 2021 | NA | Jonathan Sweeney* | Non-Executive Chair | Yes | 19 March 2021 | 26 March 2024 | Keith Gunaratne** | Executive Director | No | 15 October 2020 | 29 November 2023 | Richard Doyle** | Non-Executive Director | No | 1 December 2022 | 29 November 2023 |
| Name | Role | Independent | Date appointed | Date Resigned or Not re-elected | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paul Oneile | Non-Executive Chair | Yes | 1 February 2024 | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Elizabeth Aris | Non-Executive Director | Yes | 25 March 2024 | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| John Balassis | Executive Director & Interim CEO | No | 15 October 2020 | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Victor van Bommel | Non-Executive Director | Yes | 19 March 2021 | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jonathan Sweeney* | Non-Executive Chair | Yes | 19 March 2021 | 26 March 2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Keith Gunaratne** | Executive Director | No | 15 October 2020 | 29 November 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Richard Doyle** | Non-Executive Director | No | 1 December 2022 | 29 November 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| | | | Board has had regard to the factors set out in the ASX Principles and Recommendations. |
| 2.4 | A majority of the board of a listed entity should be independent directors. | Yes | See section 2.3 for further details. |
| 2.5 | The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity. | Yes | The Chair, Paul Oneile is an independent Non-Executive Director. He does not perform the role of CEO of the Company. |
| 2.6 | A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively. | Yes | <p>The Remuneration and Nomination Committee is responsible for ensuring an effective orientation program for new Directors that involves a formal letter of appointment or service agreement which clearly sets out what is expected of them in terms of time commitment, Committee membership and involvement outside Board meetings. New Directors are also provided with important information about the Company and its business.</p> <p>The Remuneration and Nomination Committee will regularly review the orientation program's effectiveness and whether there is a need for directors to undertake further professional development to maintain the skills and knowledge needed to perform their roles as directors effectively.</p> |
| Principle 3: | Instil a culture of acting lawfully, ethically and responsibly | | |
| 3.1 | A listed entity should articulate and disclose its values. | Yes | <p>The Company is committed to maintaining ethical standards in the conduct of its business activities.</p> <p>The Company's values are set out in its Code of Conduct which is included in the Investor Centre section of the Company's Website.</p> |
| 3.2 | <p>A listed entity should:</p> <p>a) have and disclose a code of conduct for its directors, senior executives and employees; and</p> <p>b) ensure that the board or a committee of the board is informed of any material breaches of that code.</p> | Yes | <p>The Board has approved the adoption of a formal Code of Conduct which states the standards of responsibility and ethical conduct expected and applies to all Directors and employees of the Company, and where relevant and to the extent possible, consultants, secondees and contractors of the Company.</p> <p>The Code of Conduct is included in the Investor Centre section of the Company's Website.</p> |
| 3.3 | <p>A listed entity should:</p> <p>a) Have and disclose a whistleblower policy; and</p> | Yes | The Company has adopted a Whistleblower Policy, which encourages the reporting of suspected unethical, illegal, fraudulent, corrupt or dishonest conduct and that those who promptly report may do so with confidence and |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| | b) ensure that the board or a committee of the board is informed of any material breaches of that policy. | | without fear of intimidation, ramifications or adverse consequences, complementing its Code of Conduct. The Whistleblower Policy is included in the Investor Centre section of the Company's Website. |
| 3.4 | A listed entity should: c) have and disclose an anti-bribery and corruption policy; and d) ensure that the board or a committee of the board is informed of any material breaches of that policy | Yes | The Company is committed to conducting its operations and business activities with integrity and preventing bribery or corruption by any of its Directors, officers, employees or any other party acting on its behalf. The Company's Code of Conduct contains guidance as to anti-bribery and corruption. All material breaches of the Code of Conduct are reported to the Board for consideration and investigation. The Code of Conduct is included in the Investor Centre section of the Company's Website. |
| Principle 4: | Safeguard the integrity of corporate reports | | |
| 4.1 | The board of a listed entity should: a) have an audit committee which: 1) has at least three members, all of whom are non- executive directors and a majority of whom are independent directors; and 2) is chaired by an independent director, who is not the chair of the board, and disclose: 3) the charter of the committee; 4) the relevant qualifications and experience of the members of the committee; and 5) in relation to each reporting period, the number of times the | Yes | The Company has established a combined Audit and Risk Committee which, at the date of this statement comprises Paul Oneile, Victor van Bommel and Elizabeth Aris. Victor van Bommel is the Chair of the Audit and Risk Committee and is considered by the Board to be an independent director and is not the chair of the Board. Jonathan Sweeney was the member of the Committee until 26 March 2024 when he resigned and ceased to be non-executive director. He was also considered by the Board to be an independent director. The Audit and Risk Committee Charter is included in the Investor Centre section of the Company's Website. The Company has disclosed the qualifications, experience and attendance at committee meetings of the members of the Audit and Risk Committee in the Company's Directors' Report as part of the Annual Report. |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| | <p>committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.</p> | | |
| 4.2 | The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively. | Yes | <p>The Company's Audit and Risk Committee Charter, which is included in the Investor Centre section of the Company's Website, states that the CEO and CFO are to provide a written declaration on these terms.</p> <p>The Company obtains a sign off on these terms for each of its financial statements in each financial year.</p> |
| 4.3 | A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor. | Yes | The Board is responsible for reviewing and approving the release of any periodic corporate report not audited or reviewed by an external auditor. |
| Principle 5: Make timely and balanced disclosure | | | |
| 5.1 | A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1. | Yes | <p>The Company has adopted a Continuous Disclosure Policy, which is included in the Investor Centre section of the Company's Website.</p> <p>The Company's Continuous Disclosure Policy seeks to ensure compliance with continuous disclosure obligations by setting out related legal requirements and best practice guidelines, providing guidance on the identification of material information and requiring the reporting of such information to the Company Secretary or other key personnel for review.</p> <p>The Continuous Disclosure Policy sets out the procedures that apply to external announcements to provide securityholders and the market with timely, balanced, direct and equal access to information issued by the Company and promote investor confidence in the integrity of the Company and its securities through external announcements that are factual, complete, relevant, balanced and expressed in an objective and clear manner.</p> |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| 5.2 | A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made. | Yes | All material market announcements are provided to all Directors promptly after release. |
| 5.3 | A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation. | Yes | The Company releases all substantive investor or analyst presentations to the ASX market announcements platform immediately prior to the making of those presentations. |
| Principle 6: Respect the rights of security holders | | | |
| 6.1 | A listed entity should provide information about itself and its governance to investors via its website. | Yes | <p>The Company's Website provides information about the Company, its corporate governance, financial performance and prospects.</p> <p>Investors will be able to access copies of all announcements to the ASX on the Company's Website.</p> |
| 6.2 | A listed entity should have an investor relations program that facilitates effective two-way communication with investors. | Yes | <p>The Company has a Communications Policy, which is included in the Investor Centre section of the Company's Website.</p> <p>The Company has a comprehensive investor engagement program which includes briefings, presentations and events.</p> |
| 6.3 | A listed entity should disclose how it facilitates and encourages participation at meetings of security holders. | Yes | <p>The Company has a Communications Policy, which is included in the Investor Centre section of the Company's Website.</p> <p>Meetings of shareholders of the Company represent an excellent opportunity for the Company to provide information to its shareholders and the Company encourages attendance at, and participation in, general meetings (including via electronic communications).</p> <p>The Company typically holds its annual general meeting in November.</p> <p>A notice of a meeting will be sent to shareholders prior to meetings, including details of the time and place of the meeting, the resolutions to be considered and proxy voting procedures.</p> <p>The Company recognises that some shareholders will not be able to attend its meetings of shareholders. To allow for the participation of any such shareholders, the Company encourages shareholders to forward their questions to the Company Secretary prior to the meeting. Where appropriate,</p> |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| | | | these questions will be read out and answered at the meeting, or, if this is not practicable, the question and answer will be recorded in the transcript of the meeting. |
| 6.4 | A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands. | Yes | In accordance with ASX guidance and the Corporation Act, all Listing Rule resolutions and all substantive resolutions are decided by a poll rather than by a show of hands. |
| 6.5 | A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically. | Yes | The Company encourages shareholders to receive communications from it and its share registrar electronically and provides details for shareholders to send electronic communications and to have them actioned appropriately. |
| Principle 7: Recognise and manage risk | | | |
| 7.1 | <p>The board of a listed entity should:</p> <ul style="list-style-type: none"> a) have a committee or committees to oversee risk, each of which: <ul style="list-style-type: none"> 1) has at least three members, a majority of whom are independent directors; and 2) is chaired by an independent director, and disclose: <ul style="list-style-type: none"> 3) the charter of the committee; 4) the members of the committee; and 5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework. | Yes | <p>The Company has established a combined Audit and Risk Committee which, at the date of this statement comprises Paul Oneile, Elizabeth Aris and Victor van Bommel. Victor van Bommel is the Chair of the Audit and Risk Committee and is considered by the Board to be an independent director and is not the chair of the Board.</p> <p>See section 4.1 for further details.</p> |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| 7.2 | <p>The board or a committee of the board should:</p> <ul style="list-style-type: none"> a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and b) disclose, in relation to each reporting period, whether such a review has taken place. | Yes | <p>The Board is responsible for risk oversight and the management and internal control of the processes by which risk is considered for both ongoing operations and prospective actions.</p> <p>The Board is required to:</p> <ul style="list-style-type: none"> a) oversee the establishment and implementation of the risk management system; and b) review the effectiveness of the Company's risk management system, in relation to the processes, structures and culture established to identify, assess, treat and monitor risk to support the achievement of the Company's objectives. <p>In specific areas, the Board is assisted by the Audit and Risk Committee. The Audit and Risk Committee is responsible for establishing procedures which provide assurance that major business risks are identified, consistently assessed and appropriately addressed.</p> <p>The Audit and Risk Committee Charter and Risk Management Policy are included in the Investor Centre section of the Company's Website.</p> <p>A review of the Risk Management Policy was conducted during the reporting period.</p> |
| 7.3 | <p>A listed entity should disclose:</p> <ul style="list-style-type: none"> a) if it has an internal audit function, how the function is structured and what role it performs; or b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes. | Yes | <p>The Company does not have a formalised internal audit function, but the Audit and Risk Committee has identified and implemented processes to evaluate and continually improve the effectiveness of its risk management and internal control processes despite not having an internal audit function (in compliance with Recommendation 7.3(b)).</p> <p>The Audit and Risk Committee will identify, assess and address risks related to finance, operations and corporate governance. The Audit and Risk Committee requires senior executives to prepare, monitor and maintain a risk register of those risks identified and how those risks will be addressed. The Company also engages third party specialists to perform internal audit activities as required.</p> |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| 7.4 | A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks. | Yes | The Company does not believe that it has a material exposure to any environmental or social risks. Should any of these risks arise then they will be managed in accordance with the Company's Risk Management Framework and with the assistance of specialist professionals where required. |
| Principle 8: Remunerate fairly and responsibly | | | |
| 8.1 | <p>The board of a listed entity should:</p> <ul style="list-style-type: none"> a) have a remuneration committee which: <ul style="list-style-type: none"> 1) has at least three members, a majority of whom are independent directors; and 2) is chaired by an independent director, and disclose: <ul style="list-style-type: none"> 3) the charter of the committee; 4) the members of the committee; and 5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive. | Yes | The Company has established a combined Remuneration and Nomination Committee (see sections 1.2 and 2.1 for further details). |
| 8.2 | A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives. | Yes | Details of, including the policies and practices, the remuneration of Directors and other senior executives are included as part of the Annual Report. |
| 8.3 | A listed entity which has an equity-based remuneration scheme should: | Yes | The Company has a Securities Trading Policy that applies to Directors, senior executives and certain other employees (including those persons having the authority and responsibility for planning, directing and controlling the activities of the Company, whether directly or indirectly). |

| Principle | ASX Recommendation | Confirm (Y/N) | Disclosure |
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| | <p>a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and</p> <p>b) disclose that policy or a summary of it.</p> | | <p>The Securities Trading Policy explains the types of conduct in dealings and securities that are prohibited under the Corporations Act and establishes procedures in relation to Directors, senior executives and employees dealing in securities.</p> <p>A copy of the Securities Trading Policy is included in the Investor Centre section of the Company's Website.</p> |

| Additional recommendations that apply only in certain cases | | | |
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| 9.1 | A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents. | N/A | N/A |
| 9.2 | A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time | N/A | N/A |
| 9.3 | A listed entity established outside Australia, and an externally managed listed entity that has an AGM, should ensure that its external auditor attends its AGM and is available to answer questions from security holders relevant to the audit | N/A | N/A |