

Appendix 4G

Key to Disclosures Corporate Governance Council Principles and Recommendations

Name of entity:

Besra Gold Inc

ABN / ARBN:

141 335 686

Financial year ended:

30 June 2022

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

- ☐ These pages of our Annual Report: Not Applicable
- ☒ This URL on our website: <https://www.besra.com/corporate-governance/>

The Corporate Governance Statement is accurate and up to date on 30 September 2022 and has been approved by the Board.

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

Eryn Kestel
Company Secretary

30 September 2022

ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

Corporate Governance Council recommendation		Where a box below is crossed, 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 crossed, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:
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"/> We have disclosed the roles and responsibilities of board in clause 2 of the Board Charter at: https://www.besra.com/corporate-governance/ <input checked="" type="checkbox"/> We have disclosed the matters delegated to management at clauses 3,8 and 9 of the Board Charter at: https://www.besra.com/corporate-governance/	-
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"/> The Company ensures appropriate agreements are in place under the Remuneration and Nomination Committee Charter. The Charter is in the Corporate Governance Policies located at https://www.besra.com/corporate-governance/ All material information about the current directors in office is contained in the Prospectus and in the Notice of Annual General and Special Meeting of Shareholders located at https://www.besra.com	-
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"/> The Company ensures appropriate agreements are in place under the Remuneration and Nomination Committee Charter. The Charter is in the Corporate Governance Policies located at https://www.besra.com/corporate-governance/	-
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"/> We have disclosed this requirement in clause 9 of the Board Charter at: https://www.besra.com/corporate-governance/	-

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is crossed, 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 crossed, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:
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 greater diversity; 2. the entity's progress towards achieving those objectives; and 3. either: <ul style="list-style-type: none"> 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 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>If the entity was in the S&P / ASX 300 Index at the commencement of the reporting period, the measurable objectives 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 checked="" type="checkbox"/> We have disclosed a copy of our Diversity Policy at https://www.besra.com/corporate-governance/</p> <p><input checked="" type="checkbox"/> Been disclosed in the 2022 Corporate Governance Statement.</p> <p>Not Applicable</p> <p>Besra was not in the S&P / ASX 300 Index at the commencement of the reporting period.</p>	<p>-</p> <p>(b) <input checked="" type="checkbox"/> Besra does not comply with paragraph (b). An explanation in the Corporate Governance Statement advising why no measurable objectives have been set.</p> <p>(c) <input checked="" type="checkbox"/> Besra does not comply with paragraphs (c) (1) and (2). An explanation in the Corporate Governance Statement advising why no measurable objectives have been set.</p>

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is crossed, 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 crossed, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:
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>	<p><input checked="" type="checkbox"/> We have disclosed the evaluation performance process in clause 7 of the Board Charter at https://www.besra.com/corporate-governance/</p> <p><input checked="" type="checkbox"/> Disclosure has been made that a performance evaluation is in progress in relation to the 2022 financial year in the Corporate Governance Statement.</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>	<p><input checked="" type="checkbox"/> We have disclosed the evaluation performance process in clause 7 of the Board Charter at https://www.besra.com/corporate-governance/</p> <p><input checked="" type="checkbox"/> Disclosure has been made that a performance evaluation is in progress in relation to the 2022 financial year in the Corporate Governance Statement</p>	-

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is crossed, we have followed the recommendation in full for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is crossed, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:
PRINCIPLE 2 - STRUCTURE THE BOARD TO ADD VALUE			
2.1	<p>The board of a listed entity should:</p> <p>(a) have a nomination committee 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 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>	<p>Refer column b.</p> <p>Refer column b</p> <p>We have disclosed a copy of the Nomination Committee Charter at https://www.besra.com/corporate-governance/</p> <p>Refer column b.</p> <p>Refer column b.</p> <p><input checked="" type="checkbox"/> We have disclosed in the 2022 Corporate Governance Statement the full Board carries out the role of a nomination committee currently.</p>	<p>(a) <input checked="" type="checkbox"/> Besra does not comply with paragraph (a) points (1), (2), (4) and (5). An explanation has been provided in the 2022 Corporate Governance Statement on these matters.</p>
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"/> We have confirmed and disclosed a summary of our Board skills matrix in Schedule 1 of the 2022 Corporate Governance Statement.	-

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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 directors;</p> <p>(b) if a director has an interest, position, association 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, association 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>	<p><input checked="" type="checkbox"/> We have disclosed the names of the directors considered by the Board to be independent in:</p> <ul style="list-style-type: none"> the 2022 Corporate Governance Statement; and within the Prospectus at https://www.besra.com <p>Details of the Directors' interests, positions, associations and relationships from Listing are provided in Sections 8.1, 11.6 and 11.8 of the Prospectus</p> <p><input checked="" type="checkbox"/> We have disclosed the length of service of each director in the 2022 Corporate Governance Statement.</p>	-
2.4	A majority of the board of a listed entity should be independent directors.	<input checked="" type="checkbox"/> We have confirmed the independence of the Board in the 2022 Corporate Governance Statement.	-
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"/> We have confirmed the chair of the Board is independent in the 2022 Corporate Governance Statement	-
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"/> We have disclosed compliance with this requirement in the 2022 Corporate Governance Statement.	-

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PRINCIPLE 3 – ACT ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values	<input checked="" type="checkbox"/> We have disclosed our values in the 2022 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 the board or a committee of the board is informed of any material breaches of that code.	<input checked="" type="checkbox"/> We have disclosed we have a Code of Conduct in the 2022 Corporate Governance Statement. The Code is in the Corporate Governance Policies at https://www.besra.com/corporate-governance/ <input checked="" type="checkbox"/> We have disclosed compliance with this requirement in the 2022 Corporate Governance Statement.	-
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure the board or a committee of the board is informed of any material incidents reported under that policy	<input checked="" type="checkbox"/> We have disclosed we have a Whistleblower Policy in the 2022 Corporate Governance Statement. The Policy is in the Corporate Governance Policies located at https://www.besra.com/corporate-governance/ <input checked="" type="checkbox"/> We have disclosed compliance with this requirement in the 2022 Corporate Governance Statement.	-
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure the board or a committee of the board is informed of any material breaches under that policy	<input checked="" type="checkbox"/> We have disclosed we have an Anti-bribery and Corruption Policy in the 2022 Corporate Governance Statement. The Policy is in the Corporate Governance Policies located at https://www.besra.com/corporate-governance/ <input checked="" type="checkbox"/> We have disclosed compliance with this requirement in the 2022 Corporate Governance Statement.	-

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PRINCIPLE 4 – SAFEGUARD INTEGRITY IN CORPORATE REPORTING		
<p>4.1 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, 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"/> We have disclosed the fact we have established an Audit Committee in the 2022 Corporate Governance Statement</p> <p><input checked="" type="checkbox"/> We have disclosed the fact the Audit Committee is chaired by an independent director in the 2022 Corporate Governance Statement</p> <p><input checked="" type="checkbox"/> We have disclosed a copy of the Audit and Risk Committee Charter at: https://www.besra.com/corporate-governance/</p> <p><input checked="" type="checkbox"/> The qualifications and experience of the members of the Audit Committee are set out in Section 8.1 of the Prospectus located at https://www.besra.com</p> <p><input checked="" type="checkbox"/> The information referred to paragraph (5) is disclosed in the 2022 Corporate Governance Statement.</p> <p>Not Applicable</p>	<p><input checked="" type="checkbox"/> we have disclosed the fact we have only two members in 2022 Corporate Governance Statement</p>

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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.	<input checked="" type="checkbox"/> The 2022 Corporate Governance Statement confirms compliance with clause 7 of the Audit and Risk Management Committee Charter regarding the CEO and CFO sign off.	-
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.	<input checked="" type="checkbox"/> The 2022 Corporate Governance Statement confirms compliance with clause 4 of the Audit and Risk Management Committee Charter regarding the release of periodic corporate reports not the subject to audit.	-

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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 Rules 3.1	<input checked="" type="checkbox"/> We have disclosed we have a Continuous Disclosure Policy in the 2022 Corporate Governance Statement. The Policy is in the Corporate Governance Policies located at https://www.besra.com/corporate-governance/	-
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"/> We have disclosed compliance with this requirement in the 2022 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"/> We have disclosed compliance with this requirement in the 2022 Corporate Governance Statement.	-

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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"/> We have disclosed the Company's website located at https://www.besra.com contains information about the Company and its governance in the 2022 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"/> We have disclosed we have an investor relations program in the 2022 Corporate Governance Statement. An outline of the program is in the Shareholder Communication Policy in the Corporate Governance Policies located at https://www.besra.com/corporate-governance/	-
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	<input checked="" type="checkbox"/> We have disclosed how we facilitate and encourage participation at meetings of security holders in the 2022 Corporate Governance Statement. An outline is in the Shareholder Communication Policy in the Corporate Governance Policies located at https://www.besra.com/corporate-governance/ . Our Notice of Annual General Meeting is published at https://www.besra.com/	-
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"/> We have disclosed adherence to this requirement in the 2022 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"/> We have disclosed adherence to this requirement in the 2022 Corporate Governance Statement.	-

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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"/> We have disclosed the fact we have established an Audit Committee in the 2022 Corporate Governance Statement</p> <p><input checked="" type="checkbox"/> We have disclosed the fact the Audit Committee is chaired by an independent director in the 2022 Corporate Governance Statement</p> <p><input checked="" type="checkbox"/> We have disclosed a copy of the Audit and Risk Committee Charter at: https://www.besra.com/corporate-governance/</p> <p><input checked="" type="checkbox"/> The qualifications and experience of the members of the Audit Committee are set out in Section 8.1 of the Prospectus located at https://www.besra.com</p> <p><input checked="" type="checkbox"/> The information referred to paragraph (5) is disclosed in the 2022 Corporate Governance Statement.</p> <p>Not Applicable</p>	<p><input checked="" type="checkbox"/> we have disclosed the fact we have only two members in 2022 Corporate Governance Statement</p>

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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 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"/> We have disclosed adherence to the requirement for the risk management framework to be reviewed at least annually in the 2022 Corporate Governance Statement.</p> <p><input checked="" type="checkbox"/> We have disclosed whether a review of Besra's risk management framework was undertaken during the reporting period in the 2022 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"/> We have disclosed in the absence of an internal audit function the processes employed in the 2022 Corporate Governance Statement.</p>	<p><input checked="" type="checkbox"/> Besra does not comply with paragraph (a). An explanation has been provided in the 2022 Corporate Governance Statement advising why no internal audit function has been established.</p>
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.	<p><input checked="" type="checkbox"/> We have disclosed whether we have any material exposure to environmental and social risks in the 2022 Corporate Governance Statement.</p>	-

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PRINCIPLE 8 - REMUNERATE FAIRLY AND RESPONSIBLY			
8.1	<p>The board of a listed entity should:</p> <p>(a) have a remuneration committee 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 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.</p>	<p><input checked="" type="checkbox"/> We have disclosed a copy of the Remuneration and Nomination Committee Charter at https://www.besra.com/corporate-governance/</p> <p><input checked="" type="checkbox"/> We have disclosed in the 2022 Corporate Governance Statement the processes employed for setting the level of remuneration for the board and senior executives.</p>	<p>(a) <input checked="" type="checkbox"/> Besra has disclosed it does not have a separate remuneration committee 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 in accordance with the Remuneration Committee charter.</p> <p>-</p>
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"/> We have advised where the remuneration paid to executive directors and senior executives is disclosed in the 2022 Corporate Governance Statement.	<input checked="" type="checkbox"/> Besra has advised regarding the non-disclosure of remuneration paid to non-executive directors.

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8.3	<p>A listed entity which has an equity-based remuneration scheme should:</p> <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><input checked="" type="checkbox"/> We have disclosed the Company's policy on this matter in the 2022 Corporate Governance Statement</p> <p><input checked="" type="checkbox"/> We have referenced the Securities Trading Policy in the 2022 Corporate Governance Statement.</p> <p>The Policy is in the Corporate Governance Policies located at https://www.besra.com/corporate-governance/</p>	<p>-</p> <p>-</p>

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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 checked="" type="checkbox"/> We do not have a director in this position 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 checked="" type="checkbox"/> We have disclosed the policies around the holding of meetings of security holders in the 2022 Corporate Governance Statement.	-
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 checked="" type="checkbox"/> We have disclosed the policy on attendance by the external auditor at the Company's AGM in the 2022 Corporate Governance Statement.	-