

# Appendix 4G

## Key to Disclosures

### Corporate Governance Council Principles and Recommendations

Name of entity

Finder Energy Holdings Limited

ABN/ARBN

70656811719

Financial year ended:

30 June 2023

Our corporate governance statement<sup>1</sup> for the period above can be found at:<sup>2</sup>

☐ These pages of our annual report:

☒ This URL on our website:

<https://finderenergy.com/about/corporate-governance/>

The Corporate Governance Statement is accurate and up to date as at 18 September 2023 and has been approved by the board.

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

Date: 18 September 2023

Name of authorised officer authorising lodgement: Anthony Benino, Company Secretary

<sup>1</sup> "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.

<sup>2</sup> 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.

<sup>3</sup> 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, <sup>4</sup> we have followed the recommendation <b>in full</b> for the <b>whole</b> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have <b>NOT</b> followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: <sup>5</sup>
<b>PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT</b>			
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: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <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 <b>OR</b> <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 <b>OR</b> <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 <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable

<sup>4</sup> 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/”).

<sup>5</sup> 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, <sup>4</sup> 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: <sup>5</sup>
1.5	<p>A listed entity should:</p> <ul style="list-style-type: none"> <li>(a) have and disclose a diversity policy;</li> <li>(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</li> <li>(c) disclose in relation to each reporting period: <ul style="list-style-type: none"> <li>(1) the measurable objectives set for that period to achieve gender diversity;</li> <li>(2) the entity's progress towards achieving those objectives; and</li> <li>(3) either: <ul style="list-style-type: none"> <li>(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</li> <li>(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.</li> </ul> </li> </ul> </li> </ul> <p>If the entity was in the S&amp;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 checked="" type="checkbox"/> and we have disclosed a copy of our diversity policy at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a> and we have disclosed the information referred to in paragraph (c) in the Corporate Governance Statement at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a> and if we were included in the S&amp;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 type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
1.6	<p>A listed entity should:</p> <ul style="list-style-type: none"> <li>(a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</li> <li>(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.</li> </ul>	<p><input checked="" type="checkbox"/> and we have disclosed the evaluation process referred to in paragraph (a) at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a> and whether a performance evaluation was undertaken for the reporting period in accordance with that process in the Corporate Governance Statement at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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Corporate Governance Council recommendation		Where a box below is ticked, <sup>4</sup> 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: <sup>5</sup>
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) at:  <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>  and whether a performance evaluation was undertaken for the reporting period in accordance with that process in the Corporate Governance Statement at:  <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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<b>PRINCIPLE 2 - STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE</b>			
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><input type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p>and the information referred to in paragraphs (4) and (5) at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have a nomination committee and the processes we employ 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 at:</p> <p>.....</p> <p><i>[insert location]</i></p>	<p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</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.	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed our board skills matrix in the Corporate Governance Statement at:</p> <p><a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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Corporate Governance Council recommendation		Where a box below is ticked, <sup>4</sup> we have followed the recommendation <b>in full</b> for the <b>whole</b> 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: <sup>5</sup>
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 at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a> and, where applicable, the information referred to in paragraph (b) in the Annual Report at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a> and the length of service of each director in the Corporate Governance Statement at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<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 type="checkbox"/>	<input checked="" type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
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 <b>OR</b> <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 <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable

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<b>PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY</b>			
3.1	A listed entity should articulate and disclose its values.	<input checked="" type="checkbox"/> and we have disclosed our values at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<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: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<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: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<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: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<input type="checkbox"/> set out in our Corporate Governance Statement

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<b>PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS</b>			
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 type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p>and the information referred to in paragraphs (4) and (5) at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have an audit committee and the processes we employ that independently verify and safeguard the integrity of our corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner at:</p> <p>.....</p> <p><i>[insert location]</i></p>	<p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement</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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
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"/>	<input type="checkbox"/> set out in our Corporate Governance Statement



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<b>PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE</b>			
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: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<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
<b>PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS</b>			
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: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<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: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a>	<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

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<b>PRINCIPLE 7 – RECOGNISE AND MANAGE RISK</b>			
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 type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p>and the information referred to in paragraphs (4) and (5) at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have a risk committee or committees that satisfy (a) and the processes we employ for overseeing our risk management framework at:</p> <p>.....</p> <p><i>[insert location]</i></p>	<p><input checked="" 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"/></p> <p>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 at:</p> <p><a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

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7.3	A listed entity should disclose: (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.	<input checked="" type="checkbox"/> <p><i>[If the entity complies with paragraph (a):]</i> and we have disclosed how our internal audit function is structured and what role it performs at: ..... <i>[insert location]</i> <i>[If the entity complies with paragraph (b):]</i> 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 at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a></p>	<input type="checkbox"/> set out in our Corporate Governance Statement
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"/> <p>and we have disclosed whether we have any material exposure to environmental and social risks in the Corporate Governance Statement at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a> and, if we do, how we manage or intend to manage those risks in the Corporate Governance Statement at: <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a></p>	<input type="checkbox"/> set out in our Corporate Governance Statement

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Corporate Governance Council recommendation		Where a box below is ticked, <sup>4</sup> 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: <sup>5</sup>
<b>PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY</b>			
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 type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p>and the information referred to in paragraphs (4) and (5) at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have a remuneration committee and the processes we employ 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>.....</p> <p><i>[insert location]</i></p>	<p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</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.	<p><input checked="" type="checkbox"/></p> <p>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 at:</p> <p><a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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"/></p> <p>and we have disclosed our policy on this issue or a summary of it at:</p> <p><a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable <b>OR</b></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, <sup>4</sup> 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: <sup>5</sup>
<b>ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES</b>			
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 <b>OR</b> <input checked="" type="checkbox"/> we do not have a director in this position and this recommendation is therefore not applicable <b>OR</b> <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 <b>OR</b> <input checked="" type="checkbox"/> we are established in Australia and this recommendation is therefore not applicable <b>OR</b> <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 <b>OR</b> <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
<b>ADDITIONAL DISCLOSURES APPLICABLE TO EXTERNALLY MANAGED LISTED ENTITIES</b>			
-	<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.	<input type="checkbox"/> and we have disclosed the information referred to in paragraphs (a) and (b) at: ..... [insert location]	<input type="checkbox"/> set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked, <sup>4</sup> 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: <sup>5</sup>
-	<p><i>Alternative to Recommendations 8.1, 8.2 and 8.3 for externally managed listed entities:</i></p> <p>An externally managed listed entity should clearly disclose the terms governing the remuneration of the manager.</p>	<p><input type="checkbox"/></p> <p>and we have disclosed the terms governing our remuneration as manager of the entity at:</p> <p>.....</p> <p><i>[insert location]</i></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

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## Finder Energy Holdings Limited (ACN 656 811 719) (Company)

### Corporate Governance Statement

This Corporate Governance Statement is current as at 18 September 2023 and has been approved by the Board of the Company on that date.

This document discloses the extent to which the Company will follow, as at the date it is admitted to the official list of the ASX, the recommendations set by the ASX Corporate Governance Council in the fourth edition of its Corporate Governance Principles and Recommendations (**ASX Recommendations**). The ASX Recommendations are not mandatory, however the ASX Recommendations that will not be followed have been identified and reasons provided for not following them along with what (if any) alternative governance practices the Company intends to adopt instead of the relevant ASX Recommendation.

The Company's corporate governance policies are available in the "Corporate" section of the Company's website [www.finderenergy.com](http://www.finderenergy.com).

Principles and Recommendations	Compliance by the Company
<b>Principle 1 – Lay solid foundations for management and oversight</b> <i>A listed entity should establish and disclose the respective roles and responsibilities of its board and management and how their performance is monitored and evaluated.</i>	
<b>Recommendation 1.1</b> A listed entity should review and disclose a board charter setting out: <ul style="list-style-type: none"> <li>(a) the respective roles and responsibilities of its board and management; and</li> <li>(b) those matters expressly reserved to the board and those delegated to management.</li> </ul>	<p>The Company complies with this ASX Recommendation.</p> <p>The Board Charter sets out the principles for the operation of the Board and describes the functions of the Board and the functions delegated to management of the Company.</p> <p>Clause 2 of the Board Charter sets out the responsibilities and functions of the Board. The Board may delegate consideration to a committee of the Board specifically constituted for the relevant purpose.</p> <p>Clauses 3, 8 and 9 of the Board Charter set out the responsibilities delegated to the Chair, CEO, management and the company secretary.</p> <p>The Board Charter can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a>.</p>
<b>Recommendation 1.2</b> A listed entity should: <ul style="list-style-type: none"> <li>(a) undertake appropriate checks before appointing a director or senior executive, or putting someone forward for election as a director; and</li> <li>(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.</li> </ul>	<p>The Company complies with this ASX Recommendation.</p> <p>The Board undertakes appropriate checks (including checks in respect of character (criminal record and bankruptcy history), experience, education, directorships or executive commitments and any conflicts of interest) before appointing a person or putting forward for election.</p> <p>Under Clause 6(e) of the Board Charter, the Board is responsible for providing to shareholders, at the shareholder meeting, with all material information in its possession relevant to a decision on whether to elect or re-elect a director.</p> <p>The Board Charter can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a>.</p>
<b>Recommendation 1.3</b> A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	<p>The Company complies with this ASX Recommendation.</p> <p>The Company has a written agreement with each director and senior executive setting out the terms of their appointment.</p>
<b>Recommendation 1.4</b> 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.	<p>The Company complies with this ASX Recommendation.</p> <p>Clause 9 of the Board Charter provides that the company secretary is accountable directly to the Board, through the chair, on all matters to do with the proper functioning of the Board.</p> <p>The Board Charter can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a>.</p>



Principles and Recommendations	Compliance by the Company
<p><b>Recommendation 1.5</b></p> <p>A listed entity should:</p> <ul style="list-style-type: none"> <li>(a) have and disclose a diversity policy;</li> <li>(b) through its board or a committee of the board to set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</li> <li>(c) disclose in relation to each reporting period: <ul style="list-style-type: none"> <li>(i) the measurable objectives set for that period to achieve gender diversity;</li> <li>(ii) the entity's progress towards achieving those objectives; and</li> <li>(iii) either: <ul style="list-style-type: none"> <li>(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</li> <li>(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 the Act.</li> </ul> </li> </ul> </li> </ul>	<p>The Company complies with this ASX Recommendation.</p> <p>The Company has a Diversity Policy which can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a>.</p> <p>Under Clauses 2(j) and 3 of the Diversity Policy, the Board is responsible for, among other things, annually setting measurable objectives to promote gender diversity including in respect of women in leadership, age diversity and cultural diversity in the composition of its Board, senior management and workforce and assessing annually the Company's progress in achieving them. The Board resolved that with regards to setting objectives and targets under the Company's Diversity policy that it recognises the positive advantages of a diverse workplace and is committed to: (a) creating a working environment conducive to the appointment of well-qualified employees, Senior Management and Board candidates; and (b) identifying ways to promote a corporate culture which embraces diversity. The Board has adopted a diversity policy, but due its size and stage of development does not disclose at the end of each reporting period, the measurable objectives for achieving gender diversity set by the board or a relevant committee of the board in accordance with the entity's diversity policy and its progress.</p> <p>The Board monitors the extent to which the level of diversity within the Company is appropriate on an ongoing basis and periodically considers measures to improve it. The Board will further consider the establishment of objectives for achieving gender diversity as the Company develops and its circumstances change.</p> <p>The respective proportions of men and women on the Board, in senior roles and across the whole workforce are:</p> <ul style="list-style-type: none"> <li>• Board: 25% women, 75% men;</li> <li>• senior executive: 0% women, 100% men; and</li> <li>• whole workforce: 30% women, 70% men.</li> </ul>
<p><b>Recommendation 1.6</b></p> <p>A listed entity should:</p> <ul style="list-style-type: none"> <li>(a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</li> <li>(b) disclose for each reporting period whether a performance evaluation has been</li> </ul>	<p>The Company complies with this ASX Recommendation.</p> <p>Clause 7(a) of the Board Charter (available on the Company's website) contains the process for regular review of the performance of the Board, its committees and each director.</p> <p>Finder has adopted a Performance Evaluation Policy (available on the Company's website) which sets out the process for evaluating the Board, its committees, individual directors and senior executives.</p> <p>The Board resolved that the Board Skills Matrix as contained in the 2022 Corporate Governance Statement remains commensurate with the activities of the Company and noted the assessment of each Director's skills</p>

Principles and Recommendations	Compliance by the Company
<p>undertaken in accordance with that process during or in respect of that period.</p>	<p>against these criteria at the time of listing.</p> <p>Given there have been no changes to Board composition or the Company's operations and/or strategy, the Board has determined that existing directors have the requisite skills base and capacity to perform their duties.</p> <p>The Company has evaluated the performance of its Senior Executives as outlined in the policy for the reporting period.</p>
<p><b>Recommendation 1.7</b></p> <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>The Company complies with this ASX Recommendation.</p> <p>Clause 7(b) of the Board Charter requires the Board to review annually the performance of the CEO and other senior executives against guidelines approved by the Board.</p> <p>Finder has adopted a Performance Evaluation Policy (available on the Company's website) which sets out the process for evaluating the Board, its committees, individual directors and senior executives.</p> <p>The Company has evaluated the performance of its Senior Executives as outlined in the policy for the reporting period.</p>

Principles and Recommendations	Compliance by the Company
<b>Principle 2 – Structure the board to add value</b> <i>A listed entity should have a board of an appropriate size, composition, skills and commitment to enable it to discharge its duties effectively.</i>	
<b>Recommendation 2.1</b> The board of a listed entity should: <ul style="list-style-type: none"> <li>(a) have a nomination committee which: <ul style="list-style-type: none"> <li>(i) has at least three members, a majority of whom are independent directors; and</li> <li>(ii) is chaired by an independent director; and disclose: <ul style="list-style-type: none"> <li>(iii) the charter of the committee;</li> <li>(iv) the members of the committee;</li> <li>(v) 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</li> </ul> </li> </ul> </li> <li>(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.</li> </ul>	<p>The Company does not comply with this ASX Recommendation.</p> <p>The Company has not formed a separate nomination committee given the size of the Board and the nature and scale of the Company's activities. The Board as a whole reviews the size, structure and composition of the Board including competencies and diversity, in addition to reviewing Board succession plans and continuing development. The Board considers that no efficiencies or other benefits would be gained by establishing a separate nomination committee.</p>
<b>Recommendation 2.2</b> 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.	<p>The Company complies with this ASX Recommendation.</p> <p>Under Clause 7(c) of the Board Charter, the Board will have and disclose a board skills matrix setting out the mix of skills and experience that the Board currently has or is looking to achieve in its membership. The current board skills matrix that has been adopted by the Company is set out in <b>Attachment A</b>.</p>
<b>Recommendation 2.3</b> A listed entity should disclose: <ul style="list-style-type: none"> <li>(a) the names of the directors considered by the</li> </ul>	<p>The Company complies with this ASX Recommendation.</p> <p>The Board has disclosed in its Annual Report and on its website the names of directors considered by the Board to be independent. Bronwyn Barnes and Fred Wehr are the independent directors of the Company.</p>

Principles and Recommendations	Compliance by the Company
<p>board to be independent directors;</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>	<p>In accordance with the Company's Board Charter, directors must disclose their interests, positions, associations or relationships and the independence of the directors is regularly assessed by the Board in light of such disclosures. Details of the Directors' interests, positions, associations and relationships are provided in the Annual Report.</p> <p>The Directors in office as at the date of this Corporate Governance Statement have served continuously since their respective dates of appointment which are as follows:</p> <ul style="list-style-type: none"> <li>• Bronwyn Barnes — appointed as a Director effective 25 January 2022;</li> <li>• Damon Neaves — appointed as a Director effective 25 January 2022;</li> <li>• Shane Westlake – appointed as a Director effective 25 January 2022; and</li> <li>• Fred Wehr – appointed as a Director effective 25 January 2022.</li> </ul>
<p><b>Recommendation 2.4</b></p> <p>A majority of the board of a listed entity should be independent directors.</p>	<p>The Company does not comply with this ASX Recommendation but does have equal representation of independent and executive directors.</p> <p>Clause 5 of the Board Charter provides that the majority of the Board should, to the extent practicable given the size and composition of the Board from time to time, be comprised of independent directors. The Board has formed the view that, given the size and composition of the Board, the current Board structure is appropriate for the Company. In particular, the Board believes that each of the non-independent directors brings objective and unbiased judgement to the Board's deliberations and that each of them makes invaluable contributions to the Company through their considerable skills, experience and deep understanding of the Company's business.</p>
<p><b>Recommendation 2.5</b></p> <p>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.</p>	<p>The Company complies with this ASX Recommendation. The Chair of the Board is an independent director and not the CEO.</p>
<p><b>Recommendation 2.6</b></p> <p>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 opportunities to maintain the skills and knowledge needed to perform their role as directors effectively.</p>	<p>The Company complies with this ASX Recommendation.</p> <p>Under Clause 2(b)(vii) of the Board Charter, the Board is responsible for the Company's induction program for new directors and periodic review and facilitation of ongoing professional development for directors.</p> <p>Clause 9(f) of the Board Charter requires the company secretary, with the assistance of the Board, to organise all such training and professional development.</p> <p>Clause 10 of the Board Charter provides that new directors will be briefed on their roles and responsibilities and time will be allocated at Board and committee meetings for continuing education on significant issues facing the Company and changes to the regulatory environment.</p> <p>The Board Charter can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a>.</p>

Principles and Recommendations	Compliance by the Company
<b>Principle 3 – Instil a culture of acting lawfully, ethically and responsibly</b> <i>A listed entity should instil and continually reinforce a culture across the organisation of acting lawfully, ethically and responsibly.</i>	
<b>Recommendation 3.1</b> A listed entity should articulate and disclose its values	The Company complies with this ASX Recommendation. The Company's website includes a statement of the Company's values which can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a> and are listed below as: <ul style="list-style-type: none"> <li>• respect</li> <li>• working together</li> <li>• passion</li> <li>• integrity</li> <li>• transparency</li> <li>• innovation</li> </ul>
<b>Recommendation 3.2</b> A listed entity should: <ol style="list-style-type: none"> <li>have a code of conduct for its directors, senior executives and employees; and</li> <li>ensure that the board or a committee of the board is informed of any material breach of that code.</li> </ol>	The Company complies with this ASX Recommendation. The Company has a Code of Conduct which applies to, among others, its directors, senior executives and employees. Clause 18(d) requires that, where appropriate, the Board will be informed of material breaches of the Code of Conduct. The Code of Conduct can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a> .
<b>Recommendation 3.3</b> A listed entity should: <ol style="list-style-type: none"> <li>have and disclose a whistleblower policy; and</li> <li>ensure that the board or a committee of the board is informed of any material incidents reported under that policy</li> </ol>	The Company complies with this ASX Recommendation. The Company has a Whistleblower Protection Policy which can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a> . Clause 11 of the Whistleblower Protection Policy provides for at least quarterly reports to the Board, where appropriate and whilst maintaining confidentiality, on all active whistleblower matters. The Board must also be kept informed of material incidents reported under the Whistleblower Protection Policy.
<b>Recommendation 3.4</b> A listed entity should: <ol style="list-style-type: none"> <li>have and disclose an anti-bribery and corruption policy; and</li> <li>ensure the board or a committee of the board is informed of any material breaches of that policy.</li> </ol>	The Company complies with this ASX Recommendation. The Company has an anti-bribery and corruption policy ( <b>ABC Policy</b> ) which can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a> . Under Clause 4(d) of the ABC Policy, all material breaches of the ABC Policy must be reported immediately to the Board.

Principles and Recommendations	Compliance by the Company
<b>Principle 4 – Safeguard integrity in corporate reporting</b> <i>A listed entity should have appropriate processes to verify the integrity of its corporate reports</i>	
<b>Recommendation 4.1</b> The board of a listed entity should: <p>(a) have an audit committee which:</p> <ul style="list-style-type: none"> <li>(i) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and</li> <li>(ii) is chaired by an independent director, who is not the chair of the board, and disclose: <ul style="list-style-type: none"> <li>(iii) the charter of the committee;</li> <li>(iv) the relevant qualifications and experience of the members of the committee; and</li> <li>(v) 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</li> </ul> </li> </ul> <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>The Company does not comply with this ASX Recommendation.</p> <p>The Company has not formed a separate audit committee. The Board considers that the Company is not currently of a size nor are its affairs of such complexity to justify having a separate audit committee.</p> <p>The Board as a whole has responsibilities typically assumed by an audit committee, including but not limited to:</p> <ul style="list-style-type: none"> <li>• verifying and safeguarding the integrity of the Company’s stakeholder reporting;</li> <li>• reviewing and approving Finder’s financial statements and reports;</li> <li>• managing audit arrangements and auditor independence; and</li> <li>• a risk management function.</li> </ul>
<b>Recommendation 4.2</b> 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	<p>The Company complies with this ASX Recommendation.</p> <p>Under Clause 2(a)(ix) of the Board Charter, the Board will, before it approves the Company’s financial statements for a financial period, receive from its CEO and CFO a declaration that:</p>

Principles and Recommendations	Compliance by the Company
<p>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>	<ul style="list-style-type: none"> <li>• in their opinion: <ul style="list-style-type: none"> <li>○ the financial records of the Company have been properly maintained; and</li> <li>○ the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the Company; and</li> </ul> </li> <li>• their opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.</li> </ul> <p>The Board Charter can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a>.</p>
<p><b>Recommendation 4.3</b></p> <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>The Company complies with this ASX Recommendation.</p> <p>Under Clause 2(c) of the Board Charter, the Board is responsible for overseeing the integrity of the Company's corporate reporting systems, including the external audit and Company's processes for verifying the integrity of any periodic corporate report the Company releases to the market that is not audited or reviewed by an external auditor.</p> <p>The Board Charter can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a>.</p>

Principles and Recommendations	Compliance by the Company
<b>Principle 5 – Make timely and balanced disclosure</b> <i>A listed entity should make timely and balanced disclosure of all matters concerning it that a reasonable person would expect to have a material effect on the price or value of its securities.</i>	
<b>Recommendation 5.1</b> A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	The Company complies with this ASX Recommendation. The Company has a Disclosure Policy for complying with its continuous disclosure obligations under ASX Listing Rule 3.1 which can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a> .
<b>Recommendation 5.2</b> A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	The Company complies with this ASX Recommendation. Under Clause 4(b)(vi) of the Company's Disclosure Policy, the Disclosure Committee is required to provide the Board with copies of all material market announcements promptly after they have been made. The Disclosure Policy can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a> .
<b>Recommendation 5.3</b> A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation material on the ASX Market Announcements Platform ahead of the presentation.	The Company complies with this ASX Recommendation. Clause 9(b) of the Disclosure Policy requires that ahead of any new and substantive investor or analyst presentation, a copy of the presentation materials must be released to ASX (even if the information in the presentation would not otherwise require market disclosure). The Disclosure Policy can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a> .



Principles and Recommendations	Compliance by the Company
<b>Principle 6 – Respect the rights of security holders</b> <i>A listed entity should provide its security holders with appropriate information and facilities to allow them to exercise their rights as security holders effectively.</i>	
<b>Recommendation 6.1</b> A listed entity should provide information about itself and its governance to investors via its website.	The Company complies with this ASX Recommendation. Information about the Company and its governance can be found on the Company's website ( <a href="http://www.finderenergy.com">www.finderenergy.com</a> ).
<b>Recommendation 6.2</b> A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	The Company complies with this ASX Recommendation. The Company's Shareholder Communication Policy provides for an investor relations program which actively encourages two-way communication with investors: <ul style="list-style-type: none"> <li>through the Company's AGM, where shareholder participation is actively encouraged and facilitated; and</li> <li>by providing security holders with information via the "Investors" section of the Company's website and the option to receive company information electronically by registering their email address with the Company's share registry.</li> </ul> The Shareholder Communication Policy can be found at <a href="https://finderenergy.com/about/corporate-governance">https://finderenergy.com/about/corporate-governance</a> .
<b>Recommendation 6.3</b> A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	The Company complies with this ASX Recommendation. Security holders are encouraged to participate at all general meetings and AGMs of the Company. Where practicable, the Company will consider the use of technological solutions for encouraging participation. The Shareholder Communication Policy can be found at <a href="http://finderenergy.com/about/corporate-governance">finderenergy.com/about/corporate-governance</a> .
<b>Recommendation 6.4</b> 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.	The Company complies with this ASX Recommendation. Clause 6(g) of the Company's Shareholder Communication Policy provides that all substantive resolutions at a meeting of security holders will be decided by a poll rather than a show of hands. The Shareholder Communication Policy can be found at <a href="http://finderenergy.com/about/corporate-governance">finderenergy.com/about/corporate-governance</a> .
<b>Recommendation 6.5</b> A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	The Company complies with this ASX Recommendation. Under Clause 2 of the Company's Shareholder Communication Policy, security holders are encouraged to register with the Company's share registry to receive company information electronically. The Shareholder Communication Policy can be found at <a href="http://finderenergy.com/about/corporate-governance">finderenergy.com/about/corporate-governance</a> .

Principles and Recommendations	Compliance by the Company
<p><b>Principle 7 - Recognise and manage risk</b></p> <p><i>A listed entity should establish a sound risk management framework and periodically review the effectiveness of that framework</i></p>	
<p><b>Recommendation 7.1</b></p> <p>The board of a listed entity should:</p> <ul style="list-style-type: none"> <li>(a) have a committee or committees to oversee risk, each of which: <ul style="list-style-type: none"> <li>(i) has at least three members, a majority of whom are independent directors; and</li> <li>(ii) is chaired by an independent director, and disclose: <ul style="list-style-type: none"> <li>(iii) the charter of the committee;</li> <li>(iv) the members of the committee; and</li> <li>(v) 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</li> </ul> </li> </ul> </li> <li>(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.</li> </ul>	<p>The Company does not comply with this ASX Recommendation.</p> <p>The Board has not established a separate risk committee. The Board considers that the Company is not currently of a size, nor are its affairs of such complexity to justify having a separate risk committee.</p> <p>The Board as a whole has responsibilities typically assumed by a risk committee to ensure an appropriate risk-management framework is in place and operating properly.</p>
<p><b>Recommendation 7.2</b></p> <p>The board or a committee of the board should:</p> <ul style="list-style-type: none"> <li>(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</li> <li>(b) disclose, in relation to each reporting period, whether such a review has taken place.</li> </ul>	<p>The Company complies with this ASX Recommendation.</p> <p>Clause 2(a)(iv) of the Board Charter requires the Board to satisfy itself on an annual basis the Company's risk management framework continues to be sound and that the Company is operating with due regard to the risk appetite set by the Board.</p> <p>The Board has resolved and notes management's approach to assessing risks as outlined and that there are no changes in the overall environment in which the Company operates other than the challenges faced by ESG issues. The Board therefore accepts that the risk management framework as outlined by management is considered sufficient and appropriate to the Company's requirements.</p>

Principles and Recommendations	Compliance by the Company
<p><b>Recommendation 7.3</b></p> <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>The Company complies with this ASX Recommendation.</p> <p>The Board Charter provides for the Board to manage audit arrangements and auditor independence, which includes considering whether an internal audit function is required. The Board does not consider the Company would benefit from having an internal audit function.</p> <p>The Company employs the following processes for evaluating and continually improving the effectiveness of its risk management and internal control processes:</p> <ul style="list-style-type: none"> <li>• the Board is responsible for: <ul style="list-style-type: none"> <li>– overseeing the establishment of and approving the Company's risk management framework (for both financial and non-financial risks), including developing the strategies, policies, procedures and systems;</li> <li>– disclosing any material exposure that the Company has to environmental or social risks and how the Company intends to manage those risks; and</li> <li>– ensuring that risk considerations are incorporated into strategic and business planning.</li> </ul> </li> </ul>
<p><b>Recommendation 7.4</b></p> <p>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>	<p>The Company complies with this ASX Recommendation.</p> <p>Clause 2(a)(xi) of the Board Charter requires the Board to disclose any material exposure to environmental or social risks and the Company's management of those risks.</p> <p>The Company has risks associated with exploration and environmental matters. The Company takes steps to reduce risks associated with these areas including the engagement of suitably qualified professionals to assist in mitigating risks.</p>

Principles and Recommendations	Compliance by the Company
<b>Principle 8 – Remunerate fairly and responsibly</b> <i>A listed entity should pay director remuneration sufficient to attract and retain high quality directors and design its executive remuneration to attract, retrain and motivate high quality senior executives and to align their interests with the creation of value for security holders and with the entity's values and risk appetite.</i>	
<b>Recommendation 8.1</b> The board of a listed entity should: <p>(a) have a remuneration committee which:</p> <ul style="list-style-type: none"> <li>(i) has at least three members, a majority of whom are independent directors; and</li> <li>(ii) is chaired by an independent director.</li> </ul> and disclose: <ul style="list-style-type: none"> <li>(i) the charter of the committee;</li> <li>(ii) the members of the committee; and</li> <li>(iii) 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</li> </ul> <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>The Company does not comply with this ASX Recommendation.</p> <p>The Company has not formed a separate remuneration committee given the size of the Board and the nature and scale of the Company's activities.</p> <p>The Board as a whole has responsibilities typically assumed by a remuneration committee, including but not limited to:</p> <ul style="list-style-type: none"> <li>• reviewing the remuneration (including incentives and equity-based remuneration, where applicable) and performance of directors;</li> <li>• setting policies for senior executive remuneration, setting the terms and conditions of employment for senior executives, undertaking reviews of senior executive performance, including setting goals and reviewing progress in achieving those goals; and</li> <li>• reviewing the Company's senior executive and employee incentive schemes (including equity-based remuneration) (where applicable) and making recommendations to the Chair on any proposed changes.</li> </ul>
<b>Recommendation 8.2</b> 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.	<p>The Company complies with this ASX Recommendation.</p> <p>Each director is paid a fixed remuneration as stated in the Annual Report. Details of the Company's remuneration policies and practices can be found also be found in our Annual Report.</p>
<b>Recommendation 8.3</b> A listed entity which has an equity-based	<p>The Company complies with this ASX Recommendation.</p> <p>Clauses 5 and 6 of the Securities Trading Policy prohibit directors and senior management (and their</p>

Principles and Recommendations	Compliance by the Company
<p>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>associated investment vehicles) from trading securities that limit the economic risk of security holdings that are unvested or which are subject to disposal restrictions.</p> <p>There is no prohibition on any other securities.</p> <p>The policy can be found at <a href="https://finderenergy.com/about/corporate-governance/">https://finderenergy.com/about/corporate-governance/</a>.</p>

Principles and Recommendations	Compliance by the Company
<b>Principle 9 – Additional recommendation that apply only in certain cases</b>	
<p><b>Recommendation 9.1</b></p> <p>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 be disclosed the processes it had in place to ensure the director understands and can contribute to the discussion at those meetings and understands and can discharge their obligations in relation to those documents.</p>	This is not applicable.
<p><b>Recommendation 9.2</b></p> <p>A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time.</p>	This is not applicable.
<p><b>Recommendation 9.3</b></p> <p>A listed entity established outside Australia, and an externally managed listed entity that has a AGM, should ensure that its external auditor attends its AGM and is available to answer questions from security holders relevant to the audit.</p>	This is not applicable.

## Attachment A Board Skills Matrix

In considering the appointment of, or recommendation for re-appointment of, Directors, the Board has regard to the Board Skills Matrix set out below. The Board seeks to collectively represent a balance of skills.

All Directors are expected to actively support the core values of Finder Energy Holdings Limited (ACN 656 811 719), and to work diligently to safeguard the long-term interests of the Company and its value to Shareholders. All Directors must demonstrate a track record of ethical leadership and accountability, of operating successfully in an environment of challenge and collegiality, and of understanding commercial risk/return trade-offs. Particular skills and experience which need to be adequately represented include (not in priority order):

Skill / experience area	Description	Board (Total directors: 4)
<b>Leadership</b>	Senior executive role or substantial Board experience in a publicly listed company in Australia or overseas, with proven track record of leadership and governance skills, including consideration of emerging new expectations in governance.	Extensive: 3 Moderate: - Low: 1
<b>Oil and Gas Experience</b>	Senior role or substantial Board experience within the oil and gas industry in Australia or overseas.	Extensive: 3 Moderate: - Low: 1
<b>Financial / Accounting</b>	Relevant experience and capability to evaluate financial statements and understand key financial drivers of the business, bringing understanding of corporate finance and experience to evaluate the adequacy of financial risk and controls.	Extensive: 1 Moderate: 3 Low: -
<b>Risk Management</b>	Senior executive role or substantial Board experience with robust risk management frameworks in a large or medium-sized organisation, preferably with global operations.	Extensive: 1 Moderate: 3 Low: -
<b>Regulatory and Legal Compliance</b>	Executive or Board position experience in relevant legislation including deep knowledge of the relevant company laws and industry regulatory bodies.	Extensive: 1 Moderate: 3 Low: -
<b>Corporate Development</b>	Experience in business development, equity and debt funding strategies, capital and debt raising.	Extensive: 1 Moderate: 2 Low: 1
<b>Mergers and Acquisitions</b>	Experience in delivering merger and acquisition projects in both a domestic and global context.	Extensive: 2 Moderate: 2 Low: -
<b>Global Business Experience</b>	Experience working as an executive in multiple geographies, including a strong understanding of global markets, and the macro-political and economic environment.	Extensive: 3 Moderate: 1 Low: -
<b>People and Remuneration</b>	Senior executive role or substantial Board experience with remuneration frameworks that attract and retain a high calibre of executives and other employees, and promote inclusion and diversity.	Extensive: 3 Moderate: 1 Low: -