

## CORPORATE GOVERNANCE STATEMENT

The Directors and Management of Wisir Limited (**Wisir** or the **Company**) are committed to conducting the business of Wisir and its controlled entities (the **Group**) in an ethical manner and in accordance with the highest standards of corporate governance. In accordance the Company has chosen to report against the *ASX Corporate Governance Principles and Recommendations (Fourth Edition)* (**Recommendations**), even though not yet required to do so. The Company substantially complies with the Recommendations, to the extent appropriate to the size, life cycle stage and nature of the Group's operations.

Consistent with the Company's commitment to transparency in its dealings with stakeholders, this Corporate Governance Statement (**Statement**) has been prepared by reference to each recommendation contained in the Recommendations. The Statement was approved by the Company's Board on 21 October 2020 and is current as at that date.

In this Statement, all references to the Company's website are to [www.wisir.com.au](http://www.wisir.com.au) (**Website**).

The Board is committed to maximising performance, generating appropriate levels of shareholder value and financial return, and sustaining the growth and success of Wisir. In conducting business with these objectives, the Board seeks to ensure that Wisir is properly managed to protect and enhance shareholder interests, and that Wisir and its directors, officers and personnel operate in an appropriate environment of corporate governance. Accordingly, the Board has created a framework for managing Wisir, including adopting relevant internal controls, risk management processes and corporate governance policies and practices which it believes are appropriate for Wisir's business and which are designed to promote the responsible management and conduct of the Company.

ASX Recommendation		Status	Reference / Comment
<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>			
1.1	<b>A listed entity should disclose:</b> <b>(a) the respective roles and responsibilities of its board and management; and</b> <b>(b) those matters expressly reserved to the board and those delegated to management.</b>	<b>Compliant</b>	<p>The Board monitors the operational and financial position and performance of Wisir and oversees its business strategy, including considering and approving the Company's strategic objectives and an annual business plan, including a budget.</p> <p>The Board has adopted a written charter (<b>Board Charter</b>) to provide a framework for its effective operation, which sets out:</p> <ul style="list-style-type: none"> <li>the roles and responsibilities of the Board, including responsibility for overseeing the development of corporate strategy, reviewing and approving strategic and financial plans and monitoring implementation of strategic plans, oversight of Management, effective communication with and management of shareholders and other stakeholders, oversight of financial and capital management and external audit and compliance and risk management.;</li> <li>the roles and responsibilities of the Chairman and Company Secretary;</li> <li>the delegations of authority by the Board to committees of the Board, the CEO and other management of Wisir;</li> <li>the membership of the Board, including in relation to the Board's composition and size and the process of selection and re-election of Directors, independence of Directors and conduct of</li> </ul>

			<p>individual Directors;</p> <ul style="list-style-type: none"> <li>the Board process, including the conduct of meetings;</li> <li>access to management and independent professional advice; and</li> <li>the Board's performance evaluation process and independence reviews.</li> </ul> <p>The management function is conducted by, or under the supervision of, the CEO as directed by the Board (and by officers to whom the management function is properly delegated by the CEO). Management must supply the Board with information in a form, timeframe and quality that will enable the Board to discharge its duties effectively. Directors are entitled to access senior management and request additional information at any time they consider appropriate. The Board collectively, and each Director individually, may seek independent professional advice, subject to the approval of the Chairman, or the Board as a whole.</p>
1.2	<p><b>A listed entity should:</b></p> <p><b>(a) undertake appropriate checks before appointing a person, or putting forward to security holders a candidate for election, as a director; and</b></p> <p><b>(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.</b></p>	<b>Compliant</b>	<p>The Board is tasked with identifying individuals who may be qualified to become new directors, having regard to such factors as it considers appropriate, including judgment, skill, diversity and business experience.</p> <p>The current members of the Board were appointed following a formal process which included the identification of suitable candidates, interviews and background checks.</p> <p>The Company will provide information to shareholders about Directors seeking re-election or new directors seeking election at a general meeting to enable them to make an informed decision on whether or not to elect or re-elect the Director, including their relevant qualifications and experience and the skills they bring to the Board; details of any other listed directorships held by the Director in the preceding 3 years; the term of office already served by the Director; whether the Director is considered to be independent; and a recommendation by the Board in respect of the election or re-election of the Director.</p>
1.3	<b>A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.</b>	<b>Compliant</b>	<p>All Executive Directors and senior executives have entered into written agreements with the Company.</p> <p>Each of the Non-Executive Directors has received an appointment letter from Wiser, confirming their respective roles and responsibilities as directors of a public listed entity.</p>
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.</b>	<b>Compliant</b>	<p>The Company Secretary is appointed by the Board and is accountable to the Board through the chairman on all matters relating to corporate governance and the proper functioning of the Board.</p>
1.5	<p>A listed entity should:</p> <p>(a) have and disclose a diversity policy;</p>	<b>Compliant</b>	<p>The Company has adopted a Diversity Policy, which may be viewed on the Website.</p> <p>The Diversity Policy provides a framework to achieve</p>

	<p>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</p> <p>(c) disclose in relation to each reporting period:</p> <ol 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: <ol 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> </ol> </li> </ol> <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>Wisr's diversity goals and promote its commitment to creating a diverse work environment where all individuals are treated fairly and with respect and where all individuals feel responsible for the reputation and performance of Wisr. The Board will oversee the implementation of the Policy and assess progress in achieving its objective.</p> <p>In April 2020, the Company's Board set a target to achieve 30% female representation on the Board, within the Company's executive management and throughout the Company's employee base, within a period of three years. As at 30 June 2020, the proportion of female representation across the Company was as follows:</p> <ul style="list-style-type: none"> <li>- Board: 0</li> <li>- Senior Executive (being the CEO and executives reporting to the CEO): 25%</li> <li>- Whole Organisation: 39.3%.</li> </ul> <p>The Company was not in the S&amp;P / ASX300 Index at the commencement of the Reporting Period.</p>
1.6	<p><b>A listed entity should:</b></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, in relation to each reporting period, whether a performance evaluation was undertaken in the reporting period in accordance with that process.</p>	Compliant	<p>The Board Charter provides that a review of the Board's performance will be conducted on an annual basis.</p> <p>A performance evaluation of the Board, and an evaluation of each individual director, was undertaken in mid-2020.</p>
1.7	<p><b>A listed entity should:</b></p>	Compliant	<p>The Board undertakes a periodic review of the performance of senior executives against appropriate key</p>

	<p>(a) have and disclose a process for periodically evaluating the performance of its senior executives; 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>		performance indicators, and this review was last undertaken in August 2020.
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## Principle 2 – Structure the Board to add value

*A listed entity should have a board of an appropriate size, composition, skills and commitment to enable it to discharge its duties effectively.*

2.1	<p><b>The board of a listed entity should:</b></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,</p> <p>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>	<b>Part-Compliant</b>	<p>During the financial year ended 30 June 2020 (<b>Reporting Period</b>), the Company's Board established a Remuneration and Nomination Committee (<b>NRC</b>), to assist the Board in fulfilling its obligations in relation to remuneration and nomination matters and advise the Board on remuneration policies and practices within the Company.</p> <p>Given that the Board currently comprises 3 directors, the NRC has only 2 members, both of whom are independent directors. The committee is chaired by Mr Craig Swanger, who is an independent director. The Board considers the committee's composition to be appropriate to the Company's requirements and the fulfilment of the NRC's mandate.</p> <p>The NRC charter may be viewed on the Website. At the date of this Statement, the NRC is comprised of:</p> <ul style="list-style-type: none"> <li>• Mr Craig Swanger (Chair); and</li> <li>• Mr Chris Whitehead,</li> </ul> <p>who are assisted by relevant members of the management team, as required.</p> <p>As the NRC was established in June 2020, it did not meet during the Reporting Period, but the Company will report annually on NRC meetings and attendance going forward.</p>
2.2	<p><b>A listed entity should have and disclose a board skills matrix setting out the mix of skills and diversity that the board currently has or is looking to achieve in its membership.</b></p>	<b>Compliant</b>	<p>The Board aims to be comprised of Directors who have, at all times, the appropriate mix of skills, experience, expertise and diversity relevant to Wisr's business and the Board's responsibilities.</p> <p>The following table sets out the skills and experience considered by the Board to be important for its directors to collectively possess in order for it to effectively discharge its duties.</p>

			<p><b>Board Skills Summary</b></p> <p>The Board, via the use of its skills matrix, has assessed the relevant level of each competency on the Board and although collectively some competencies and skills have a higher expertise or skill level than others, the Board is of the opinion that collectively it has an adequate skill level for all competencies to discharge its duties.</p> <p>In addition to the skills and experience set out in diagram below, the Board considers that each director has the following attributes:</p> <ul style="list-style-type: none"> <li>• honesty and integrity;</li> <li>• strategic thinking;</li> <li>• sufficient time to devote to Wisr's business;</li> <li>• willingness to question and challenge; and</li> <li>• commitment to the highest standards of governance.</li> </ul> <p>The Board considers that it has the necessary knowledge to identify the skills missing and required to complement the Board composition. The current Board is made up of members with a broad range of skills, expertise and experience, which the members of the Board believe is appropriate to ensure that it can carry out its obligations in accordance with its Charter and the requirements of good governance.</p>
2.3	<p><b>A listed entity should disclose:</b></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>	Compliant	<p>During the year ended 30 June 2020, there have been a total of three Directors on the Board. The Board of Directors as at 30 June 2020 and at the date of this Statement comprises:</p> <ul style="list-style-type: none"> <li>▪ <b>Mr John Nantes</b> (Executive Chair since 7 June 2016);</li> <li>▪ <b>Mr Craig Swanger</b> (Non-Executive Director since 3 July 2015) and</li> <li>▪ <b>Mr Christopher Whitehead</b> (Non-Executive Director since 18 September 2015).</li> </ul> <p>The Board has considered the circumstances of Mr Nantes and has determined him to be a non-independent Director, as he is an Executive Director and the Chief Executive Officer of Adcock Private Equity which is a substantial shareholder of the Company.</p> <p>The Board considers all Non-Executive Directors to be independent.</p> <p>A director is considered independent by the Company if the director is a non-executive director who is free of any</p>

			<p>business or other relationship that could materially interfere with the exercise of their unfettered and independent judgment or could reasonably be perceived to do so. In determining whether a Director is “independent”, the Board refers to the Recommendations.</p> <p>In reaching the conclusions set out above, the Board considered the guidelines of materiality for the purpose of determining Director independence set out in the Board Charter and Box 2.3 of the Recommendations.</p> <p>The length of service of each Director is set out above and in the Company’s 2020 Annual Report.</p>
2.4	<b>A majority of the board of a listed entity should be independent directors.</b>	<b>Compliant</b>	<p>The Board currently comprises three Directors, two of whom are considered to be independent - being Mr Craig Swanger and Mr Chris Whitehead.</p> <p>On this basis, a majority of the Board are independent directors.</p>
2.5	<b>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.</b>	<b>Not compliant</b>	<p>Mr Nantes, Chair of the Board, is not an independent Director as he currently occupies an executive position with the Company and is employed by a substantial shareholder of the Company. The Board has agreed that Mr John Nantes is the most appropriate director to hold the position of Chairman in light of his relevant experience and expertise, regardless of his executive position.</p> <p>The positions of Chair and CEO are held by separate persons (Mr John Nantes and Mr Anthony Nantes respectively).</p>
2.6	<b>A listed entity should have a program for inducting new directors and provide appropriate professional development opportunities for directors to develop and maintain the skills and knowledge needed to perform their role as directors effectively.</b>	<b>Complying</b>	<p>The Company has an effective orientation programme for new Directors in place. In association with the annual Board review process, the Board considers professional development opportunities for individual directors and industry-relevant engagement opportunities for the Board and senior executives.</p>
<b>Principle 3 – Act ethically and responsibly</b> <i>A listed entity should act ethically and responsibly</i>			
3.1	<b>A listed entity should articulate and disclose its values:</b>	<b>Compliant</b>	<p>The Board is committed to providing an ethical and legal framework within which Company’s employees conduct Wisr’s business.</p> <p>The Wisr values are captured in the “The Wisr Way” in the “About” section of the Website.</p>
3.2	A listed entity should: <ul style="list-style-type: none"> <li>(a) have and disclose a code of conduct for its directors, senior executives and employees; and</li> <li>(b) ensure that the board or a committee of the board is informed of any material breaches of that code.</li> </ul>	<b>Compliant</b>	<p>The Board has adopted a Corporate Code of Conduct, which is available on the Website and which sets out the values, commitments, ethical standards and policies of Wisr and outlines the standards of conduct expected of the business and Wisr’s employees, taking into account Wisr’s legal and other obligations to its stakeholders. Any material breaches of the Code of Conduct are reported to the Board.</p>
3.3	A listed entity should: <ul style="list-style-type: none"> <li>(a) have and disclose a whistleblower policy; and</li> </ul>	<b>Compliant</b>	<p>The Company has adopted a Whistleblower Policy, which is available on the Website. Any material incidents reported</p>



	(b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.		under the policy are reported to the Board.
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.		The Board has adopted a Corporate Code of Conduct, which includes anti-bribery and corruption provisions. Any material breaches of the Code of Conduct (which may be viewed on the Website) are reported to the Board.

#### Principle 4 – Safeguard integrity in corporate reporting

*A listed entity should have formal and rigorous processes that independently verify and safeguard the integrity of its corporate reporting.*

4.1	<p><b>The board of a listed entity should:</b></p> <p><b>(a) have an audit committee which:</b></p> <p><b>(1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and</b></p> <p><b>(2) is chaired by an independent director, who is not the chair of the board,</b></p> <p><b>and disclose:</b></p> <p><b>(3) the charter of the committee;</b></p> <p><b>(4) the relevant qualifications and experience of the members of the committee; and</b></p> <p><b>(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</b></p> <p><b>(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.</b></p>	<b>Compliant</b>	<p>Due to the size and composition of the Board, the Directors have not constituted a separate audit committee. The Board as a whole undertakes the oversight of financial and capital management and is responsible for reviewing and approving periodic financial reports and considering the removal or replacement of the external auditor. The auditor of the Company will be present at the Annual General Meeting to address any shareholder questions in relation to the audit and the auditor's report.</p>
4.2	<p><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 declaration that, in their opinion, the financial records of the entity have been properly maintained and that the</b></p>	<b>Compliant</b>	<p>The Directors are committed to the preparation of financial statements that present a balanced and clear assessment of the Group's financial position and prospects.</p> <p>In accordance with the Company's legal obligations and Recommendation 4.2 of the ASX Recommendations, the CEO and Chief Financial Officer are required to provide a</p>

	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>declaration to the Board in relation to the financial statements for each financial period, that complies with the requirements of sections 286,296 and 297 of the <i>Corporations Act 2001 (Act)</i>, Corporations Regulations, relevant Reporting Standards and other mandatory professional reporting requirements and states that, in their opinion, the financial records of the Company have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.</p> <p>•</p> <p>The Board has received these assurances prior to approving the financial statements for the Reporting Period and will seek these assurances prior to approving the financial statements for all quarterly, half-year and full year results.</p>
4.3	A 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.	Compliant	The Company's external auditor attends the annual general meeting and is available to answer shareholders' questions about the conduct of the audit and the preparation and content of the external auditor's report; accounting policies adopted by the Company in relation to the preparation of the financial statements and the independence of the auditor in relation to the conduct of the audit.

#### Principle 5 – Make timely and balanced disclosure

*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.*

5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1	Compliant	<p>The Company has a documented Continuous Disclosure Policy which has established procedures to ensure compliance with ASX Listing Rule disclosure requirements and inform directors and Management of their obligations in relation to timely disclosure of material price-sensitive information.</p> <p>The Company Secretary, in conjunction with the Board, is responsible for managing Wisr's compliance with its continuous disclosure obligations.</p> <p>A copy of the Continuous Disclosure Policy is available on the Website.</p>
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	Compliant	All material market announcements released by the Company are provided to the Board prior to release.
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	Compliant	If a new and substantive investor or analyst presentation is given, a copy of the presentation materials will be released on the ASX Market Announcements Platform ahead of the presentation.

#### Principle 6 – Respect the rights of security holders

*A listed entity should respect the rights of its security holders by providing them with appropriate information and facilities to allow them to exercise those rights effectively.*

6.1	A listed entity should provide information about itself and its governance to investors via its website.	Compliant	The 'Company' section of the Website is the primary medium providing information for all shareholders and stakeholders and it has been designed to enable information to be accessed in a clear and readily accessible manner.
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			<p>The 'Company' section on the Website contains information relevant to shareholders and stakeholders, including:</p> <ul style="list-style-type: none"> <li>▪ all relevant announcements made to the market, including annual and half-year reports;</li> <li>▪ shareholder updates;</li> <li>▪ corporate governance policies and the Board and committee charters;</li> <li>▪ Company contacts;</li> <li>▪ information provided to analysts or media during briefings; and</li> <li>▪ the full text of notices of meeting and explanatory material.</li> </ul> <p>All corporate governance policies and the Board and committee charters adopted by the Board are available on the Website.</p>
6.2	<b>A listed entity should have an investor relations program to facilitate effective two-way communication with investors.</b>	<b>Compliant</b>	<p>The Board is committed to providing shareholders with sufficient information to assess the performance of Wisr and to inform shareholders of all major developments affecting the Company which are relevant to shareholders, in accordance with all applicable laws. To this end, the Company has adopted a Shareholder Communication and Participation Policy, a copy of which is available on the Website.</p> <p>The Board seeks to communicate with the Company's shareholders by lodging all relevant financial and other information with ASX and publishing information on the Website.</p> <p>The Website contains information about Wisr, including media releases, key policies and charters. Shareholders are able to contact the Company through the Website and investor relations contact details are provided on all ASX market announcement materials.</p>
6.3	<b>A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.</b>	<b>Compliant</b>	<p>Shareholders are encouraged to attend the Company's general meetings and notice of such meetings are given in accordance with the Company's Constitution, the Act, and the ASX Listing Rules.</p> <p>The Company's annual general meeting in particular is an opportunity for shareholders to receive updates from the CEO and Chair on Company performance, ask questions of the Board and vote on the various resolutions affecting the Company's business. Shareholders are also given an opportunity at annual general meetings to ask questions of the Company's auditors regarding the conduct of the audit and preparation and content of the auditor's report.</p> <p>The date, time and location of the Company's general meetings will be provided in the notices of meetings, and on the Website. Shareholders are encouraged to attend meetings in person or via available technology when appropriate. In the event that they are unable to do so, they are encouraged to participate in the meeting by appointing a proxy, attorney or representative to vote on their behalf.</p> <p>The Company's annual general meeting will be convened once a year. For general meetings of shareholders, a detailed agenda setting out resolutions to be considered,</p>

			<p>is included with the notice of meeting.</p> <p>The outcome of voting on resolutions at general meetings is released to the market via ASX after the conclusion of the meeting and posted on the Website.</p>
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	<b>Compliant</b>	All resolutions at meetings of shareholders are decided on a poll rather than by a show of hands.
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.</b>	<b>Compliant</b>	<p>Investors are able to communicate with the Company electronically by e-mailing the Company Secretary. Investors are also able to communicate with the Company's registry electronically by e-mailing the registry or via the registry's website. Investors may also contact the Company via the "Contact" page on the Website.</p> <p>Wiser encourages its shareholders to receive company information electronically by registering their email addresses online with Wiser's share registry, Computershare Limited.</p>

### Principle 7 – Recognise and manage risk

*A listed entity should establish a sound risk management framework and periodically review the effectiveness of that framework.*

7.1	<p><b>The board of a listed entity should:</b></p> <p><b>(a) have a committee or committees to oversee risk, each of which:</b></p> <p><b>(1) has at least three members, a majority of whom are independent directors; and</b></p> <p><b>(2) is chaired by an independent director,</b></p> <p><b>and disclose:</b></p> <p><b>(3) the charter of the committee;</b></p> <p><b>(4) the members of the</b></p>	<b>Part-Compliant</b>	<p>The Board is responsible for ensuring that sound risk management framework and policies are in place. A formal Risk Management Committee (<b>RMC</b>) was established by the Board in June 2020, to assist the Board in carrying out its risk oversight, management and reporting responsibilities.</p> <p>Given that the Board currently comprises 3 directors, the RMC has only 2 members, one of whom is an independent director. The committee is chaired by Mr Chris Whitehead, who is an independent director. The Board considers the committee's composition to be appropriate to the Company's requirements and the fulfilment of the RMC's mandate.</p> <p>The RMC charter may be viewed on the Website. At the date of this Statement, the RMC is comprised of:</p> <ul style="list-style-type: none"> <li>• Mr Chris Whitehead (Chair); and</li> </ul>
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	<p>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>		<ul style="list-style-type: none"> <li>Mr John Nantes, who are assisted by relevant members of the management team (in particular the Chief Risk Officer and Chief Operating Officer), as required.</li> </ul> <p>The RMC met once during the Reporting Period, and all committee members were present at that meeting.</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>	Compliant	<p>The Company's risk management framework is integrated with its day-to-day business processes and functional responsibilities, and is supported by the COO and a dedicated Chief Risk Officer.</p> <p>The Company RMC has been established to review the risk management framework and make recommendations to the Board on its appropriateness, on a regular basis. The Risk Management framework was reviewed during the Reporting Period and again subsequent to that period. The current version of the Risk Framework document is available on the Website.</p> <p>The RMC will review the Company's overall risk management framework annually.</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 risk management and internal control processes.</p>	Compliant	<p>The Company does not at this time, have an internal audit function but does have a Compliance Officer whose responsibilities include reviewing compliance on an ongoing basis; reporting on compliance matters, including breaches, to the COO and to the CEO and separately to the Board; and acting on recommendations of the Board. Compliance matters are escalated to the Board or ASIC or other external parties when necessary.</p> <p>The RMC further reviews the effectiveness of the Company's risk management and internal control processes, and advises the Board accordingly.</p>
7.4	<p>A listed entity should disclose whether it has any material exposure to economic, environmental and social sustainability risks and, if it does, how it manages or intends to manage those risks.</p>	Compliant	<p>The Company's goal is to create the foundations for a long-term, sustainable business which is respected, supported and welcomed wherever it operates. Health, safety, the environment and community are important to Wistr. This commentary details the Company's exposure to material economic, environmental and social sustainability risks and how it manages these risks.</p> <p><u>Economic sustainability risks</u></p> <p>Economic sustainability is the ability of an entity to continue operating at an effective economic level over the long-term. A range of factors can influence the level of the Company's economic sustainability, including the following:</p> <ul style="list-style-type: none"> <li>Financing risks</li> <li>Credit and fraud risk</li> <li>Regulatory and legal risks</li> </ul>

			<ul style="list-style-type: none"> <li>Financial and reporting risks</li> <li>Operational risks.</li> </ul> <p><u>Environmental sustainability risks</u> Environmental sustainability is the ability of an entity to continue operating in a manner that does not compromise the health of the ecosystems in which it operates over the long-term.</p> <p><u>Social sustainability risks</u> Social sustainability is the ability of an entity to continue operating in a manner that meets accepted social norms and needs over the long-term.</p> <p>The RMC has considered the Company's exposure to economic, environmental and social sustainability risks and, whilst it has not identified any material risks, it will continue to monitor and review these risk categories.</p>
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### Principle 8 – Remunerate fairly and responsibly

*A listed entity should pay director remuneration sufficient to attract and retain high quality directors and design its executive remuneration to attract, retain and motivate high quality senior executives and to align their interests with the creation of value for security holders.*

8.1	<p><b>The board of a listed entity should:</b></p> <p><b>(a) have a remuneration committee which:</b></p> <p><b>(1) has at least three members, a majority of whom are independent directors; and</b></p> <p><b>(2) is chaired by an independent director,</b></p> <p><b>and disclose:</b></p> <p><b>(3) the charter of the committee;</b></p> <p><b>(4) the members of the committee; and</b></p> <p><b>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</b></p> <p><b>(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.</b></p>	<b>Part-Compliant</b>	<p>During the Reporting Period, the Company's Board established the NRC, to assist the Board in fulfilling its obligations in relation to remuneration and nomination matters and advise the Board on remuneration policies and practices within the Company.</p> <p>Given that the Board currently comprises 3 directors, the NRC has only 2 members, both of whom are independent directors. The committee is chaired by Mr Craig Swanger, who is an independent director. The Board considers the committee's composition to be appropriate to the Company's requirements and the fulfilment of the NRC's mandate.</p> <p>The NRC charter may be viewed on the Website. At the date of this Statement, the NRC is comprised of:</p> <ul style="list-style-type: none"> <li>Mr Craig Swanger (Chair); and</li> <li>Mr Chris Whitehead,</li> </ul> <p>who are assisted by relevant members of the management team, as required.</p> <p>As the NRC was established in June 2020, it did not meet during the Reporting Period, but the Company will report annually on NRC meetings and attendance going forward.</p> <p>The Group's Remuneration Policy is set out in the Annual Report, in the report of the RNC Chair.</p>
8.2	<b>A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the</b>	<b>Compliant</b>	<p>Details of the directors' and key senior executives' remuneration are set out in the Remuneration Report section of the Company's 2020 Annual Report. The structure of Non-Executive Directors' remuneration is</p>

	remuneration of executive directors and other senior executives.		<p>distinct from that of executives and is further detailed in the Remuneration Report.</p> <p>The Annual Report may be viewed on the Website.</p>
8.3	<p><b>A listed entity which has an equity-based remuneration scheme should:</b></p> <p><b>(a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and</b></p> <p><b>(b) disclose that policy or a summary of it.</b></p>	<b>Compliant</b>	<p>Wiser has established various incentive arrangements to assist in attracting, motivating and retaining management and employees, including general incentive payments under contracts of employment, and/or the grant of share rights or other awards under its Performance Rights Plan.</p> <p>The Company has adopted a Security Trading Policy which prohibits directors and restricted persons from using any derivatives or other products which operate to limit the economic risk of unvested Company securities.</p> <p>The Company's Security Trading Policy may be viewed on the Website.</p>

# Appendix 4G

## Key to Disclosures

### Corporate Governance Council Principles and Recommendations

Name of entity

WISR LIMITED

ABN/ARN

004 661 205

Financial year ended:

30 JUNE 2020

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: <http://wizr.com.au>

The Corporate Governance Statement is accurate and up to date as at 21 October 2020 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: 26 October 2020

Name of authorised officer  
authorising lodgement: Vanessa Chidrawi

<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 <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 <u>in full</u> for the <u>whole</u> 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://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</a>	<input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u> <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 <u>OR</u> <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 <u>OR</u> <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 <u>OR</u> <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/](http://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> <p>(a) have and disclose a diversity policy;</p> <p>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</p> <p>(c) disclose in relation to each reporting period:</p> <p>(1) the measurable objectives set for that period to achieve gender diversity;</p> <p>(2) the entity's progress towards achieving those objectives; and</p> <p>(3) either:</p> <p>(A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or</p> <p>(B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act.</p> <p>If the entity was in the S&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://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</a> and we have disclosed the information referred to in paragraph (c) at: the Corporate Governance Statement</p> <p>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 <u>OR</u></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> <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"/> and we have disclosed the evaluation process referred to in paragraph (a) at: <a href="https://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</a> and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</a>  and whether a performance evaluation was undertaken for the reporting period in accordance with that process at:  Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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 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 checked="" type="checkbox"/> <i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: <a href="https://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</a> and the information referred to in paragraphs (4) and (5) at: Corporate Governance Statement</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><input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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"/> and we have disclosed our board skills matrix at: Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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, 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</p> <p>(c) the length of service of each director.</p>	<p><input checked="" type="checkbox"/> and we have disclosed the names of the directors considered by the board to be independent directors at: Corporate Governance Statement</p> <p>and, where applicable, the information referred to in paragraph (b) at: Corporate Governance Statement</p> <p>and the length of service of each director at: Annual Report</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</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>
2.4	A majority of the board of a listed entity should be independent directors.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u> <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 type="checkbox"/>	<input checked="" type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u> <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 <u>OR</u> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
<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://www.wisr.com.au/About/">https://www.wisr.com.au/About/</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://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</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://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</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://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</a>	<input type="checkbox"/> set out in our Corporate Governance Statement

## 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>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 checked="" 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>Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
4.2	<p>The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.</p>	<p><input checked="" type="checkbox"/></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
4.3	<p>A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.</p>	<p><input checked="" type="checkbox"/></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>



## Key to Disclosures Corporate Governance Council Principles and Recommendations

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 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://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</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://www.wisr.com.au/About">https://www.wisr.com.au/About</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: Corporate Governance Statement	<input type="checkbox"/> set out in our Corporate Governance Statement
6.4	A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
6.5	A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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 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 checked="" type="checkbox"/> <i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: <a href="https://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</a></p> <p>and the information referred to in paragraphs (4) and (5) at: Corporate Governance Statement</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><input type="checkbox"/> set out in our Corporate Governance Statement</p>
7.2	<p>The board or a committee of the board should:</p> <p>(a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and</p> <p>(b) disclose, in relation to each reporting period, whether such a review has taken place.</p>	<p><input checked="" type="checkbox"/> and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period at: Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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>
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"/> <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: Corporate Governance Statement	<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"/> and we have disclosed whether we have any material exposure to environmental and social risks at: Corporate Governance Statement and, if we do, how we manage or intend to manage those risks at: Corporate Governance Statement	<input type="checkbox"/> set out in our Corporate Governance Statement

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<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 checked="" type="checkbox"/> <i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: <a href="https://www.wisr.com.au/About/Policies">https://www.wisr.com.au/About/Policies</a> and the information referred to in paragraphs (4) and (5) at: Corporate Governance Statement</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><input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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"/> 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 at: Annual Report</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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"/> and we have disclosed our policy on this issue or a summary of it at: Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u></p> <p><input type="checkbox"/> we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable <u>OR</u></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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<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 <u>OR</u> <input type="checkbox"/> we do not have a director in this position and this recommendation is therefore not applicable <u>OR</u> <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 <u>OR</u> <input type="checkbox"/> we are established in Australia and this recommendation is therefore not applicable <u>OR</u> <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 <u>OR</u> <input 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

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-	<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>