

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

Kogan.com Limited

ABN/ARBN

612 447 293

Financial year ended:

30 June 2021

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

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

The Corporate Governance Statement is accurate and up to date as at 29 September 2021 and has been approved by the board.

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

Date: 29 September 2021

Mark Licciardo

Company Secretary

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

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

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

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

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

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

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

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

ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

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

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

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

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
1.5	<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&P / ASX 300 Index at the commencement of the reporting period, the measurable objective for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.</p>	<p><input type="checkbox"/></p> <p>and we have disclosed a copy of our diversity policy at:</p> <p>.....</p> <p>[insert location]</p> <p>and we have disclosed the information referred to in paragraph (c) at:</p> <p>.....</p> <p>[insert location]</p> <p>and if we were included in the S&P / ASX 300 Index at the commencement of the reporting period our measurable objective for achieving gender diversity in the composition of its board of not less than 30% of its directors of each gender within a specified period.</p>	<p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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

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PRINCIPLE 2 - STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE			
2.1	<p>The board of a listed entity should:</p> <p>(a) have a nomination committee which:</p> <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:</p> <p>https://www.kogancorporate.com/</p> <p>.....</p> <p><i>[insert location]</i></p> <p>and the information referred to in paragraphs (4) and (5) at:</p> <p>https://www.kogancorporate.com/</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>https://www.kogancorporate.com/</p> <p>.....</p> <p><i>[insert location]</i></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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 at:</p> <p>https://www.kogancorporate.com/</p> <p>.....</p> <p><i>[insert location]</i></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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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 at: [insert location] and, where applicable, the information referred to in paragraph (b) at: https://www.kogancorporate.com/ [insert location] and the length of service of each director at: https://www.kogancorporate.com/ [insert location]	<input type="checkbox"/> set out in our Corporate Governance Statement
2.4	A majority of the board of a listed entity should be independent directors.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
2.5	The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
2.6	A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable

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PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	<input checked="" type="checkbox"/> and we have disclosed our values at: https://www.kogancorporate.com/ <i>[insert location]</i>	<input type="checkbox"/> set out in our Corporate Governance Statement
3.2	A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure that the board or a committee of the board is informed of any material breaches of that code.	<input checked="" type="checkbox"/> and we have disclosed our code of conduct at: https://www.kogancorporate.com/ <i>[insert location]</i>	<input type="checkbox"/> set out in our Corporate Governance Statement
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	<input checked="" type="checkbox"/> and we have disclosed our whistleblower policy at: https://www.kogancorporate.com/ <i>[insert location]</i>	<input type="checkbox"/> set out in our Corporate Governance Statement
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or committee of the board is informed of any material breaches of that policy.	<input checked="" type="checkbox"/> and we have disclosed our anti-bribery and corruption policy at: https://www.kogancorporate.com/ <i>[insert location]</i>	<input type="checkbox"/> set out in our Corporate Governance Statement

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PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS			
4.1	<p>The board of a listed entity should:</p> <p>(a) have an audit committee which:</p> <p>(1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, who is not the chair of the board,</p> <p>and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the relevant qualifications and experience of the members of the committee; and</p> <p>(5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.</p>	<p><input checked="" type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: https://www.kogancorporate.com/ <i>[insert location]</i></p> <p>and the information referred to in paragraphs (4) and (5) at: https://www.kogancorporate.com/ <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: https://www.kogancorporate.com/ <i>[insert location]</i></p>	<p><input 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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PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE			
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	<input checked="" type="checkbox"/> and we have disclosed our continuous disclosure compliance policy at: https://www.kogancorporate.com/ <i>[insert location]</i>	<input type="checkbox"/> set out in our Corporate Governance Statement
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS			
6.1	A listed entity should provide information about itself and its governance to investors via its website.	<input checked="" type="checkbox"/> and we have disclosed information about us and our governance on our website at: https://www.kogancorporate.com/ <i>[insert location]</i>	<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

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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
PRINCIPLE 7 – RECOGNISE AND MANAGE RISK			
7.1	<p>The board of a listed entity should:</p> <p>(a) have a committee or committees to oversee risk, each of which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.</p>	<p><input checked="" type="checkbox"/></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>https://www.kogancorporate.com/</p> <p>.....</p> <p><i>[insert location]</i></p> <p>and the information referred to in paragraphs (4) and (5) at:</p> <p>https://www.kogancorporate.com/</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>https://www.kogancorporate.com/</p> <p>.....</p> <p><i>[insert location]</i></p>	<input type="checkbox"/> set out in our Corporate Governance Statement
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 at:</p> <p>https://www.kogancorporate.com/</p> <p>.....</p> <p><i>[insert location]</i></p>	<input type="checkbox"/> set out in our Corporate Governance Statement

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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"/> <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: Corporate Governance Statement <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: https://www.kogancorporate.com/ <i>[insert location]</i> and, if we do, how we manage or intend to manage those risks at: https://www.kogancorporate.com/ <i>[insert location]</i>	<input type="checkbox"/> set out in our Corporate Governance Statement

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PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY			
8.1	<p>The board of a listed entity should:</p> <p>(a) have a remuneration committee which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.</p>	<p><input checked="" type="checkbox"/> [If the entity complies with paragraph (a):]</p> <p>and we have disclosed a copy of the charter of the committee at:</p> <p>https://www.kogancorporate.com/</p> <p>.....</p> <p>[insert location]</p> <p>and the information referred to in paragraphs (4) and (5) at:</p> <p>https://www.kogancorporate.com/</p> <p>.....</p> <p>[insert location]</p> <p>[If the entity complies with paragraph (b):]</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>https://www.kogancorporate.com/</p> <p>.....</p> <p>[insert location]</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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:</p> <p>https://www.kogancorporate.com/</p> <p>.....</p> <p>[insert location]</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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:</p> <p>https://www.kogancorporate.com/</p> <p>.....</p> <p>[insert location]</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

Key to Disclosures Corporate Governance Council Principles and Recommendations

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

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
-	<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>

KOGAN.COM LIMITED

Corporate Governance Statement

An entity listed on the exchange operated by ASX Limited (the **ASX**), is required to provide a statement disclosing the extent to which it follows the recommendations set by the ASX Corporate Governance Council (the **Recommendations**). The Recommendations are set out in the ASX Corporate Governance Council's *Corporate Governance Principles and Recommendations (4th Edition)*.

Responsibility for Kogan.com Limited's (**Kogan**) corporate governance rests with its board of directors (the **Board**). This statement describes Kogan's position in relation to each of the Recommendations as at the period ended 30 June 2021 and up to the date of the Directors' Report as contained in the 2021 Annual Report.

ASX Recommendation	Compliance (Yes/No)	Explanation
Principle 1: Lay solid foundations for management and oversight 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.		
Recommendation 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.	Yes	<p><u>The Board</u></p> <p>Kogan's constitution (the Constitution) provides that the business of Kogan will be managed by the Board. The Board operates under a board charter (the Board Charter), a copy of which is available on Kogan's corporate website www.kogancorporate.com (the Corporate Website). The key role and responsibilities of the Board are set out in the Board Charter.</p> <p><u>Senior management</u></p> <p>The Board Charter also sets out the key roles and responsibilities of senior management, and it articulates the division of responsibilities between the Board and management. To assist in the execution of the Board's responsibilities, the Board has established the following two committees of the Board (each a Board Committee): the Audit and Risk Management Committee and the Remuneration and Nomination Committee. The key responsibilities of each Board Committee are set out in their respective charters (which are also available on www.kogancorporate.com). The Board Committees do not take action or make decisions on behalf of the Board unless specifically mandated by prior Board authority to do so.</p>
Recommendation 1.2: A listed entity should: (a) undertake appropriate checks before appointing a director or senior executive or putting someone forward to security holders as a candidate for election as a director; and (b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director.	Yes	<p>The Constitution sets out the process of appointment, retirement and rotation of directors.</p> <p>In accordance with the Board Charter, before a person is appointed as a director or is put forward to shareholders as a candidate for election as a director, Kogan will ensure that appropriate checks are undertaken, including checks as to the person's character, experience, education, criminal record and bankruptcy history.</p> <p>In accordance with the Remuneration and Nomination Committee Charter, before a person is appointed as a senior executive, Kogan will ensure that appropriate checks are undertaken, including checks as to the person's character, experience, education, criminal record and bankruptcy history.</p> <p>The Remuneration and Nomination Committee is responsible for reviewing potential candidates for directorship and making a recommendation to the Board. In addition, each candidate for directorship is required to be interviewed by the Chair (and any other person that the Chair considers appropriate).</p> <p>The Board will provide shareholders with all material information in the possession of Kogan relevant to a decision on whether or not to elect or re-elect a person as a director.</p>
Recommendation 1.3: A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	Yes	<p>In accordance with the Board Charter, the appointment of any new director of Kogan and each senior executive will be made by, and in accordance with, a formal letter of appointment / written agreement setting out the key terms and conditions relative to that appointment. Each of Kogan's executive directors and senior executives have entered into services agreements with Kogan, and each of Kogan's non-executive directors have signed appointment letters with Kogan.</p>

ASX Recommendation	Compliance (Yes/No)	Explanation
Recommendation 1.4: The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	Yes	In accordance with the Board Charter, the decision to appoint or remove the company secretary must be made or approved by the Board. The company secretary of Kogan is accountable directly to the Board, through the Chair, on all matters to do with the proper functioning of the Board. The key role and responsibilities of the company secretary are set out in the Board Charter.

ASX Recommendation	Compliance (Yes/No)	Explanation
<p>Recommendation 1.5: A listed entity should:</p> <p>(a) have and disclose a diversity policy;</p> <p>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</p> <p>(c) disclose in relation to each reporting period:</p> <p>(1) the measurable objectives set for that period to achieve gender diversity;</p> <p>(2) the entity's progress towards achieving those objectives; and</p> <p>(3) either:</p> <p>(A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or</p> <p>(B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act.</p> <p>If the entity was in the S&P / ASX 300 Index at the commencement of the reporting period, the measurable objective for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.</p>	Yes – part compliant	<p>Kogan has recently adopted an Equal Opportunity, Merit and Diversity Policy, a copy of which is available on Kogan's Corporate Website. Kogan recognises that a diverse workplace is likely to be the natural long-term consequence of merit-based decision-making in hiring, firing and promotions, and that a diverse workforce achieved through merit-based decision-making is integral to building and sustaining a culture that fosters equal opportunity.</p> <p>Kogan is committed to creating a culture within the workplace that reflects the highest standards of ethics, integrity and behavior, and has adopted a formal code of conduct which outlines how Kogan expects its employees and directors to behave during the course of their employment (a copy of this Code of Conduct is available on the Corporate Website).</p> <p>Kogan is satisfied that its current policies and procedures are suitable given its resources, size and operations.</p> <p>As a measurement of gender diversity, the proportion of women employees in the entity as at 29 September 2021 is as follows:</p> <ul style="list-style-type: none"> • Women on the Board: 17% • Women in senior executive roles: 14.8% • Women in management position: 26% • Women in the organisation: 36.4%

ASX Recommendation	Compliance (Yes/No)	Explanation
<p>Recommendation 1.6: A listed entity should:</p> <p>(a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</p> <p>(b) disclose, for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p>	Yes	<p>Kogan has adopted a formal policy regarding the process for regularly reviewing the performance of the Board, its Board Committees, individual directors and senior management and addressing any issues that may emerge from that review, a copy of which is available on Kogan's Corporate Website. In accordance with this policy:</p> <ul style="list-style-type: none"> the process of evaluating the performance of the Board as a whole is the responsibility of the Board under the direction of the Chair, and involves the setting of annual objectives and an assessment by the Board at the conclusion of the year as to the extent to which the Board achieved its objectives; each Board Committee is required to annually review its performance and report the results of the review to the Board; and the Chair, in consultation with the Board, is responsible for determining the process for assessing the performance of each director. <p>In accordance with the Board Charter, the Board is responsible for evaluating the performance of the CEO and the Chief Operating Officer of Kogan and is also required (under the direction of the Chair) to annually assess the effectiveness of each Board Committee.</p> <p>The Remuneration and Nomination Committee is responsible for establishing processes for the review of the performance of individual directors, each Board Committee and the Board as a whole.</p> <p>A performance evaluation of the Board, its Board Committees, individual directors and senior management and an evaluation of the charters of the Board, and its Board Committees was undertaken during the reporting period.</p>

ASX Recommendation	Compliance (Yes/No)	Explanation
<p>Recommendation 1.7: A listed entity should:</p> <p>(a) have and disclose a process for periodically evaluating the performance of its senior executives at least once every reporting period; and</p> <p>(b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p>	Yes	<p>Kogan has adopted a formal process for reviewing the performance of senior management and addressing any issues that may emerge from that review, a copy of which is available on Kogan's Corporate Website.</p> <p>In accordance with this policy, senior management are subject to annual performance reviews, involving an evaluation by the Chair with ultimate oversight by the Board.</p> <p>Kogan conducted a performance evaluation of all senior management which was considered by the Board during the year.</p>
<p>Principle 2: Structure the board to be effective and add value</p> <p>A listed entity should have a board of an appropriate size, composition, skills and commitment to enable it to discharge its duties effectively.</p>		
<p>Recommendation 2.1: 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>	Yes	<p>The Board has established a Remuneration and Nomination Committee governed by the Remuneration and Nomination Committee Charter adopted by the Board, a copy of which is available on Kogan's Corporate Website. The Committee Charter sets out the roles, responsibilities, composition, structure and membership requirements of the Committee.</p> <p>Since March 2021, the Committee was comprised of at least three members, a majority of whom are independent directors. The Committee is currently comprised of four independent non-executive director members including Greg Ridder (Chair), Harry Debney, James Spenceley (appointed 1 March 2021) and Janine Allis (appointed 1 April 2021). The Board is satisfied that the composition of the Committee reflects an appropriate balance of independence, skills and experience for Kogan.</p> <p>The Committee must meet at least annually in order to perform its functions. In addition, the Committee must meet as early as practicable prior to the expiration of the term of office of a director to consider suitably skilled, diverse and experienced individuals for nomination as directors.</p> <p>The Committee has met twice during the reporting period. Refer to the Directors' Report in the Annual Report for the details of attendance at Committee Meetings.</p>

ASX Recommendation	Compliance (Yes/No)	Explanation
Recommendation 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.	Yes	<p>The Remuneration and Nomination Committee is responsible for preparing (and updating as and when required) 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.</p> <p>A Board Skills review has been undertaken during the period and the updated matrix is available on the Company's website.</p>
Recommendation 2.3: A listed entity should disclose: <ul style="list-style-type: none"> (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 of the ASX Corporate Governance Principles and Recommendations 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. 	Yes	<p>Kogan has disclosed in its Annual Report each director which the Board considers to be independent, being Greg Ridder (Non-Executive Chairman), Harry Debney (Non-Executive Director), James Spenceley (Non-Executive Director – appointed 1 March 2021) and Janine Allis (Non-Executive Director – appointed 1 April 2021). In addition, Kogan has disclosed in the Annual Report the skills, relevant experience and length of service of each of its directors. The Annual Report is available on Kogan's Corporate Website.</p> <p>The Board Charter sets out guidelines for the purpose of determining independence of Kogan directors in accordance with the Recommendations and has adopted a definition of independence that is based on that set out in the Recommendations.</p> <p>The Remuneration and Nomination Committee is required to regularly, but at least annually, assess the independence of each director. In the case of a change in a director's interests, positions, associations or relationships, this assessment is required to be made as soon as practicable after the Committee becomes aware of the change.</p> <p>None of the aforementioned Non-Executive Directors have an interest, position or relationship of the type described in item 2.3 of the ASX Corporate Governance Principles and Recommendations.</p>
Recommendation 2.4: A majority of the board of a listed entity should be independent directors.	Yes	<p>For part of the relevant reporting period, the Board comprised four Directors, one-half of which were considered to be independent. In March 2021, an additional independent director, James Spenceley, joined the Board resulting in a majority of Directors being independent. In April 2021 a further additional independent director, Janine Allis, joined the Board. The Company's Board currently comprises six members with four of its six directors considered independent. The Chair of the Board, Greg Ridder, is an independent director.</p> <p>The Board is satisfied that its composition throughout the relevant reporting period is suitable for Kogan given its resources, size and operations. In particular, the current structure and composition of the Board has been determined having regard to the nature and size of Kogan's operations, the skill set of Kogan's Directors both individually and collectively, and the best interests of shareholders. The Board believes that independent judgment is achieved and maintained in respect of its decision-making processes. Furthermore, all Directors are entitled to seek independent professional advice as and when required. The Directors believe that they are able to objectively analyse the issues before them in the best interests of all shareholders and in accordance with their duties as directors.</p>
Recommendation 2.5: The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	Yes	<p>The Chair, Greg Ridder, is an independent director.</p> <p>The Board supports the separation of the role of the Chair from that of the CEO. Kogan's CEO is Ruslan Kogan.</p>

ASX Recommendation	Compliance (Yes/No)	Explanation
Recommendation 2.6: A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	Yes	In accordance with the Board Charter, the Board is required to ensure that any new director is appropriately introduced to Kogan and is acquainted with knowledge of the industry within which Kogan operates, its operations and its senior management. The Remuneration and Nomination Committee is responsible for induction and continuing professional development programs for directors to develop and maintain the skills and knowledge needed to perform their role effectively.
Principle 3: Instil a culture of acting lawfully, ethically and responsibly A listed entity should act ethically and responsibly.		
Recommendation 3.1: A listed entity should articulate and disclose its values.	Yes	Kogan has adopted a values statement, a copy of which is available on Kogan's Corporate Website.
Recommendation 3.2: A listed entity should: <ul style="list-style-type: none"> (a) have and disclose a code of conduct for its directors, senior executives and employees; (b) ensure that the board or a committee of the board is informed of any material breaches of that code; and (c) any other material breaches of that code that call into question the culture of the organisation. 	Yes	Kogan has adopted a code of conduct, a copy of which is available on Kogan's Corporate Website. Kogan's code of conduct applies to all personnel of Kogan and its subsidiaries (including all directors, senior management and employees). Contractors, consultants, agents and other intermediaries are also expected to know and observe Kogan's standards and will be made aware of Kogan's code of conduct when engaged to work with Kogan. Material breaches of the Code of Conduct are reported to the Audit & Risk Committee and escalated to the Board if necessary.
Recommendation 3.3: A listed entity should: <ul style="list-style-type: none"> (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. 	Yes	The Company has adopted a Whistleblower Policy. A copy of the policy is available on Kogan's Corporate Website. The Whistleblower Policy applies to all current and former officers, employees, suppliers and associates of a Kogan member (as well as relatives, spouses or dependants of those persons). The Policy details the processes in place and protections available to Whistleblowers and any material breaches of the Policy are reported to the Audit & Risk Committee and escalated to the Board if necessary.
Recommendation 3.4: A listed entity should: <ul style="list-style-type: none"> (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy. 	Yes	The Code of Conduct incorporates Kogan's anti-bribery and corruption policy which is available on Kogan's Corporate Website. Any material breaches of the policy are reported to the Audit & Risk Committee and escalated to the Board if necessary.
Principle 4: Safeguard the integrity of corporate reports A listed entity should have formal and rigorous processes that independently verify and safeguard the integrity of its corporate reporting.		

ASX Recommendation	Compliance (Yes/No)	Explanation
<p>Recommendation 4.1: The board of a listed entity should:</p> <p>(a) have an audit committee which:</p> <ul style="list-style-type: none"> (1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (2) is chaired by an independent director, who is not the chair of the board, <p>and disclose:</p> <ul style="list-style-type: none"> (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or <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>	Yes	<p>The Board has established an Audit and Risk Management Committee governed by the Audit and Risk Management Charter approved by the Board, a copy of which is available on Kogan's Corporate Website. The Audit and Risk Management Committee Charter sets out the roles, responsibilities, composition, structure and membership requirements of the Audit and Risk Management Committee.</p> <p>Since March 2021, the Committee was comprised of at least three members, all of whom are independent directors. The Committee is currently comprised of four independent non-executive director members including Greg Ridder, Harry Debney, James Spenceley (appointed 1 March 2021) and Janine Allis (appointed 1 April 2021). The Chair of the Committee, Harry Debney, is an independent director, who is not the Chair of the board. The Board is satisfied that the composition of the Committee reflects an appropriate range of independence, skills and experience for Kogan.</p> <p>Each member of the Committee is required to be financially literate and at least one member of the Committee should (but is not required to) have accounting and or financial management related qualifications and experience. The relevant qualifications and experience of the Committee members have been disclosed in the Annual Report and an overview of their experience is also available on Kogan's Corporate Website.</p> <p>The Committee is required to meet at least twice per annum in order to perform its functions. The Committee met three times during the reporting period. Details of attendance at Committee Meetings is set out in the Directors' Report in the Annual Report.</p>
<p>Recommendation 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.</p>	Yes	<p>In accordance with the Board Charter, before the Board approves Kogan's financial statements for a financial period, it must receive from Kogan's CEO and Chief Financial Officer a declaration that, in their opinion, Kogan's financial records have been properly maintained, and that the financial statements comply with the appropriate accounting standards and give a true and fair view of Kogan's financial position and performance and that opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.</p>
<p>Recommendation 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.</p>	Yes	<p>The Company has internal processes 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>

ASX Recommendation	Compliance (Yes/No)	Explanation
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.		
Recommendation 5.1: A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under Listing Rule 3.1.	Yes	<p>Kogan has adopted a Continuous Disclosure Policy for complying with its continuous disclosure obligations under the ASX Listing Rules (and the Corporations Act 2001 (Cth) (the Act)). A copy of the policy is available on Kogan's Corporate Website.</p> <p>Kogan will disclose to ASX any information concerning Kogan which a reasonable person would expect to have a material effect on the price or value of Kogan's securities.</p> <p>Kogan's continuous disclosure policy establishes procedures to ensure that Kogan's Directors and senior management are aware of, and fulfil their obligations in relation to, providing timely, full and accurate disclosure of material information to Kogan's stakeholders and comply with Kogan's disclosure obligations under the Act and the ASX Listing Rules.</p> <p>Kogan is committed to observing its disclosure obligations under the ASX Listing Rules and the Act. Information will be communicated to shareholders through the lodgment of all relevant financial and other information with the ASX and continuous disclosure announcements will be made available on Kogan's Corporate Website.</p>
Recommendation 5.2: A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	Yes	<p>The Company has a process to ensure the board receives copies of all material market announcements promptly after they have been made.</p>
Recommendation 5.3: A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	Yes	<p>The Company releases all new and substantive investor or analyst presentation materials on the ASX Market Announcements Platform ahead of the presentation.</p>

ASX Recommendation	Compliance (Yes/No)	Explanation
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.		
Recommendation 6.1: A listed entity should provide information about itself and its governance to investors via its website.	Yes	<p>Kogan's Corporate Website will be the primary means of providing information to all investors (and other stakeholders), in addition to the lodgment of all relevant financial and other information with ASX (which will also be available on Kogan's and ASX's websites).</p> <p>The "Corporate Governance" section on Kogan's Corporate Website contains the following information for the benefit of Kogan's shareholders (and other stakeholders):</p> <ul style="list-style-type: none"> • information about Kogan and its governance, including the names, photographs and a brief biographical information for each of its directors and senior executives; • copies of Kogan's governance documents, including its Constitution, Board Charter, Board Committee charters and policies; and • copies of media releases made by Kogan. <p>Kogan's recent annual reports and financial statements are available on the Kogan Corporate Website.</p>
Recommendation 6.2: A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	Yes	<p>Kogan has adopted a formal shareholder communication policy which supports the Board's commitment to effective communication with its shareholders, a copy of which is available on Kogan's Corporate Website.</p> <p>Kogan communicates with shareholders in a number of ways, including:</p> <ul style="list-style-type: none"> • annual and half-yearly reports; • ASX market disclosures in accordance with Kogan's continuous disclosure policy; • updates on operations and developments; • announcements on Kogan's website; • market briefings; and • presentations at general meetings. <p>In addition, shareholders are encouraged to attend and participate at general meetings. To facilitate this, meetings will be held during normal business hours and at a place convenient for the greatest possible number of shareholders to attend.</p>
Recommendation 6.3: A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	Yes	<p>The Board encourages full participation of shareholders at the Company's Annual General Meetings and any General Meetings to ensure a high level of accountability and identification with the Company's strategy. The external auditor will also be invited to attend the annual general meeting of shareholders and will be available to answer any questions concerning the conduct, preparation and content of the Auditor's report.</p>

ASX Recommendation	Compliance (Yes/No)	Explanation
Recommendation 6.4: A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	Yes	The Company conducts voting at its general meetings by poll for all resolutions put to a general meeting.
Recommendation 6.5: A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	Yes	The Company recognises the timeliness, convenience and environmental advantages of electronic communication. Shareholders have the option of communicating with the Company electronically. The Company's registrar, Computershare, provides the option for shareholders to receive and send communications electronically.

ASX Recommendation	Compliance (Yes/No)	Explanation
Principle 7: Recognise and manage risk A listed entity should establish a sound risk management framework and periodically review the effectiveness of that framework.		
Recommendation 7.1: The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.	Yes	<p>The Board, through the Audit and Risk Management Committee ensures, amongst other things, that Kogan has an effective risk management system in place and to manage key risk areas. The Committee is governed by the Audit and Risk Management Charter approved by the Board, a copy of which is available on Kogan's Corporate Website.</p> <p>Since March 2021, the Committee was comprised of at least three members, a majority of whom are independent directors. The Committee is currently comprised of four independent non-executive director members including Greg Ridder, Harry Debney, James Spenceley (appointed 1 March 2021) and Janine Allis (appointed 1 April 2021). The Chair of the Committee, Harry Debney, is an independent director, who is not the Chair of the board. The Board is satisfied that the composition of the Committee reflects an appropriate range of independence, skills and experience for Kogan.</p> <p>The Committee is required to meet at least twice per annum in order to perform its functions. The Audit and Risk Management Committee met three times during the reporting period. Details of attendance at Committee Meetings are set out in the Directors' Report in the Annual Report.</p>
Recommendation 7.2: The board or a committee of the board should: (a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the Board; and (b) disclose, in relation to each reporting period, whether such a review has taken place.	Yes	<p>The Board has adopted a risk management policy, a copy of which is available on Kogan's Corporate Website.</p> <p>The Audit and Risk Management Committee is required, on an annual basis, to review Kogan's risk management policy and its general risk management framework to satisfy itself that it continues to be sound, and disclose, in relation to each reporting period, whether such a review has taken place.</p> <p>During the period under review the risk management framework was reviewed by the Board.</p>

ASX Recommendation	Compliance (Yes/No)	Explanation
Recommendation 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.	Yes	<p>Kogan does not currently have an internal audit function, however it has adopted processes for evaluating and continually improving the effectiveness of its risk management and internal control processes as set out in the Audit and Risk Management Committee Charter and Kogan's formal risk management policy. For example, the Audit and Risk Management Committee is required to:</p> <ul style="list-style-type: none"> periodically review Kogan's operations to evaluate the effectiveness of Kogan's risk management and internal control processes; directly monitor the potential exposures facing Kogan through ongoing reporting by the Chief Financial Officer; and engage external consultants, as and when required, to review and evaluate the effectiveness of Kogan's risk management and internal control processes. <p>The management team works closely with the Audit and Risk Management Committee to identify and manage operational, financial and compliance risks which could prevent the Company from achieving its objectives. The Audit and Risk Management Committee actively encourages the External Auditor to raise internal control issues and oversees management's timely remediation thereof.</p>
Recommendation 7.4: A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.	Yes	<p>As set out in the Annual Report, Kogan is subject to risk factors that are both specific to its business activities and that are of a more general nature. Specific risks disclosure is included in Operational Review section of the Annual Report which is available on Kogan's Corporate Website.</p>
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.		
Recommendation 8.1: The board of a listed entity should: (a) have a remuneration committee which: <ol style="list-style-type: none"> has at least three members, a majority of whom are independent directors; and is chaired by an independent director, and disclose: the charter of the committee; the members of the committee; and 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 	Yes	<p>The Remuneration and Nomination Committee is governed by the Remuneration and Nomination Committee Charter adopted by the Board, a copy of which is available on Kogan's Corporate Website. The Charter sets out the roles, responsibilities, composition, structure and membership requirements of the Remuneration and Nomination Committee.</p> <p>Since March 2021, the Committee was comprised of at least three members, all of whom are independent directors. The Committee is currently comprised of four independent non-executive directors including Greg Ridder (Chair), Harry Debney, James Spenceley (appointed 1 March 2021) and Janine Allis (appointed 1 April 2021). The Board is satisfied that the composition of the Committee reflects an appropriate balance of independence, skills and experience for Kogan.</p> <p>The Committee must meet at least annually in order to perform its functions. In addition, the Committee must meet as early as practicable prior to the expiration of the term of office of a director to consider suitably skilled, diverse and experienced individuals for nomination as directors.</p> <p>The Committee has met twice during the reporting period. Refer to the Directors' Report in the Annual Report for the details of attendance at Committee Meetings.</p>

ASX Recommendation	Compliance (Yes/No)	Explanation
meetings; or (b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.		
Recommendation 8.2: A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.	Yes	The Board has adopted a formal policy which sets out its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives, a copy of which is available on Kogan's Corporate Website. Kogan's policies regarding remuneration of non-executive directors and the remuneration and employment arrangements of executive directors are disclosed in the Directors' Report, which is available on Kogan's Corporate Website.
Recommendation 8.3: A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	Yes	Participants in Kogan's employee incentive plan must not enter into transactions or arrangements, including by way of derivatives or similar financial products, which limit the economic risk of holding unvested options, performance rights or awards granted to the participant under the employee incentive plan. The Board has adopted a Security Trading policy, a copy of which is available on Kogan's Corporate Website.