

# Appendix 4G

## Key to Disclosures

### Corporate Governance Council Principles and Recommendations

Name of entity

Nanoveu Limited
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ABN/ARBN

97 624 421 085
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Financial year ended:

31 December 2025
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Our corporate governance statement<sup>1</sup> for the period above can be found at:<sup>2</sup>

- These pages of our annual report:
- This URL on our website: <https://www.nanoveu.com/about-us/corporate-governance/>

The Corporate Governance Statement is accurate and up to date as at 31 December 2025 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: 27 February 2026

Name of authorised officer  
authorising lodgement:

Harry Spindler, on behalf of the board of Directors

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

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

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

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

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

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

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

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

## ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

Corporate Governance Council recommendation		Where a box below is ticked, <sup>4</sup> we have followed the recommendation <b>in full</b> for the <b>whole</b> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have 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 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"/> <i>and we have disclosed a copy of our board charter at:</i> <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>	<input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.2	A listed entity should: (a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and (b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.4	The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.5	A listed entity should: (a) have and disclose a diversity policy;	<input type="checkbox"/> and we have disclosed a copy of our diversity policy at:	<input checked="" type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b>

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

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

Key to Disclosures Corporate Governance Council Principles and Recommendations

	<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>..... [insert location] and we have disclosed the information referred to in paragraph (c) at: ..... [insert location] 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"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
<p>1.6</p>	<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.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a> and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a> set out in our Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
<p>1.7</p>	<p>A listed entity should:</p> <p>(a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and</p> <p>(b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p>	<p><input checked="" type="checkbox"/> and we have disclosed the evaluation process referred to in paragraph (a) at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a> and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a></p>	<p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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"/> [If the entity complies with paragraph (a):] and we have disclosed a copy of the charter of the committee at: .....</p> <p>[insert location]</p> <p>and the information referred to in paragraphs (4) and (5) at: .....</p> <p>[insert location]</p> <p>[If the entity complies with paragraph (b):] 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><a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a> set out in our Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
2.2	<p>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>	<p><input checked="" type="checkbox"/> and we have disclosed our board skills matrix at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a> set out in our Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a> and, where applicable, the information referred to in paragraph (b) at: N/A</p> <p>and the length of service of each director at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
2.4	<p>A majority of the board of a listed entity should be independent directors.</p>	<p><input type="checkbox"/></p>	<p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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2.5	The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	<input type="checkbox"/>	<input checked="" type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
2.6	A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
<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.nanoveu.com/about-us/corporate-governance/in-our-Board-Charter">https://www.nanoveu.com/about-us/corporate-governance/in-our-Board-Charter</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.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>	<input type="checkbox"/> set out in our Corporate Governance Statement
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	<input checked="" type="checkbox"/> and we have disclosed our whistleblower policy at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>	<input type="checkbox"/> set out in our Corporate Governance Statement
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or committee of the board is informed of any material breaches of that policy.	<input checked="" type="checkbox"/> and we have disclosed our anti-bribery and corruption policy at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>	<input type="checkbox"/> set out in our Corporate Governance Statement

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:</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><a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a></p> <p>set out in our 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>
PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE			
5.1	<p>A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.</p>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed our continuous disclosure compliance policy at:</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

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		<a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>	
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.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>	<input type="checkbox"/> set out in our Corporate Governance Statement
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	<input checked="" type="checkbox"/> and we have disclosed how we facilitate and encourage participation at meetings of security holders at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>	<input type="checkbox"/> set out in our Corporate Governance Statement
6.4	A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
6.5	A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
<b>PRINCIPLE 7 – RECOGNISE AND MANAGE RISK</b>			
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;	<input checked="" type="checkbox"/> <i>[If the entity complies with paragraph (a):]</i> and we have disclosed a copy of the charter of the committee at: ..... <i>[insert location]</i> and the information referred to in paragraphs (4) and (5) at: ..... <i>[insert location]</i>	<input type="checkbox"/> set out in our Corporate Governance Statement

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	<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><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:  <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>  set out in our Corporate Governance Statement</p>	
7.2	<p>The board or a committee of the board should:</p> <p>(a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and</p> <p>(b) disclose, in relation to each reporting period, whether such a review has taken place.</p>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period at:  <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
7.3	<p>A listed entity should disclose:</p> <p>(a) if it has an internal audit function, how the function is structured and what role it performs; or</p> <p>(b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.</p>	<p><input checked="" type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed how our internal audit function is structured and what role it performs at:  N/A</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 internal audit function and the processes we employ for evaluating and continually improving the effectiveness of our risk management and internal control processes at:  <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>  set out in our Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
7.4	<p>A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.</p>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed whether we have any material exposure to environmental and social risks at:  <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a>  and, if we do, how we manage or intend to manage those risks at:  set out in our Corporate Governance Statement and Annual Report</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

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):] and we have disclosed a copy of the charter of the committee at: .....</p> <p>[insert location]</p> <p>and the information referred to in paragraphs (4) and (5) at: .....</p> <p>[insert location]</p> <p>[If the entity complies with paragraph (b):] 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: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a> set out in our Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
8.2	<p>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>	<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: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a> set out in our Corporate Governance Statement and the 2024 Remuneration Report in the Annual Report</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
8.3	<p>A listed entity which has an equity-based remuneration scheme should:</p> <p>(a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and</p> <p>(b) disclose that policy or a summary of it.</p>	<p><input checked="" type="checkbox"/> and we have disclosed our policy on this issue or a summary of it at: <a href="https://www.nanoveu.com/about-us/corporate-governance/">https://www.nanoveu.com/about-us/corporate-governance/</a></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p> <p><input type="checkbox"/> we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable <b>OR</b></p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES			
9.1	<p>A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes</p>	N/A	<p><input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b></p>

## Key to Disclosures Corporate Governance Council Principles and Recommendations

	it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents.		<input checked="" type="checkbox"/> we do not have a director in this position and this recommendation is therefore not applicable <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
9.2	A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time.	N/A	<input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input checked="" type="checkbox"/> we are established in Australia and this recommendation is therefore not applicable <b>OR</b> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
9.3	A listed entity established outside Australia, and an externally managed listed entity that has an AGM, should ensure that its external auditor attends its AGM and is available to answer questions from security holders relevant to the audit.	N/A	<input type="checkbox"/> set out in our Corporate Governance Statement <b>OR</b> <input checked="" type="checkbox"/> we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable <input type="checkbox"/> we are an externally managed entity that does not hold an AGM and this recommendation is therefore not applicable
<b>ADDITIONAL DISCLOSURES APPLICABLE TO EXTERNALLY MANAGED LISTED ENTITIES</b>			
-	<p><i>Alternative to Recommendation 1.1 for externally managed listed entities:</i></p> <p>The responsible entity of an externally managed listed entity should disclose:</p> <p>(a) the arrangements between the responsible entity and the listed entity for managing the affairs of the listed entity; and</p> <p>(b) the role and responsibility of the board of the responsible entity for overseeing those arrangements.</p>	<p>N/A</p> <p>and we have disclosed the information referred to in paragraphs (a) and (b) at:</p> <p>.....</p> <p><i>[insert location]</i></p>	<input type="checkbox"/> set out in our Corporate Governance Statement
-	<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>	N/A	<input type="checkbox"/> set out in our Corporate Governance Statement

## CORPORATE GOVERNANCE STATEMENT

The Board of Directors of Nanoveu Limited (the Company) is responsible for the corporate governance of the Company. The Board guides and monitors the business affairs of the Company on behalf of shareholders by whom they are elected and to whom they are accountable.

### ASX Corporate Governance Principles

The ASX Corporate Governance Council (the Council) has Corporate Governance Principles and Recommendations (the Principles), which are designed to maximise corporate performance and accountability in the interests of shareholders and the broader economy. The Principles encompass matters such as board composition, committees and compliance procedures.

The Principles (being those under ASX's 4th edition of Corporate Governance Principles and Recommendations) can be viewed at [asx.com.au/documents/regulation/cgc-principles-and-recommendations-fourth-edn.pdf](https://asx.com.au/documents/regulation/cgc-principles-and-recommendations-fourth-edn.pdf). The Principles are not prescriptive, however ASX listed entities are required to disclose the extent of their compliance with the Principles, and to explain why they have not adopted a Principle if they consider it inappropriate in their particular circumstances.

Commensurate with the spirit of the ASX Principles, the Company has followed each of the Recommendations to the extent the Board considered that their implementation was practicable and likely to genuinely improve the Company's internal processes and accountability to external stakeholders. The Corporate Governance Statement contains certain specific information and discloses the extent to which the Company has followed the guidelines during the financial year. Where a recommendation has not been followed, the fact is disclosed, together with reasons for the departure.

This Statement is current as at 31 December 2025 and has been approved by the Board of Directors of Nanoveu Limited. A summary against the Principles is set out below.

## Corporate Governance Checklist

Corporate Governance Council Recommendation		Does the Company follow the recommendation?	Comment
<b>Principle 1 - Lay solid foundations for management and oversight</b>			
1.1	Have and disclose a board charter	Y	
1.2	Undertake appropriate checks before appointing or electing a person as director	Y	
1.3	Written agreement with each director and senior executive	Y	
1.4	Company Secretary accountable directly to the Board.	Y	
1.5	Have and disclose a Diversity Policy as well as set and report measurable objectives for achieving gender diversity.	Partially	The Group is not sufficiently large to enact all measures
1.6	Board performance evaluation undertaken	Y	
1.7	Senior executive performance evaluation undertaken	Y	
<b>Principle 2 – Structure the board to add value</b>			
2.1	Nomination committee requirements met	Y	The Group is not sufficiently large to enact all measures
2.2	Board skills matrix disclosed	Y	
2.3	Director Independence and tenure disclosed	Y	
2.4	Majority of the board are independent directors	N	The Board considers that its current composition, and that throughout FY2025, to be appropriate given the nature of the Company's business, and its scale of activities and the skills and experience that the current directors bring to the Board. The Company will continue to monitor the Board composition.
2.5	Chair of the board is an independent director and not the same person as the CEO	N	Following his transition and executive contributions to the Company, changing his independence in FY2024, the Company's chair is currently not considered to be an independent director. The board is of the opinion that Dr Pevcic is the most appropriate person to currently act as Chair.
2.6	Director induction and ongoing training program	Y	
<b>Principle 3 – Act ethically and responsibly</b>			
3.1	Disclosure of values	Y	
3.2	Have and disclose code of conduct	Y	
3.3	Have and disclose whistleblower policy	Y	

3.4	Have and disclose an anti-bribery and corruption policy	Y	
<b>Principle 4 – Safeguard integrity in corporate reporting</b>			
4.1	Audit committee requirements met	Y	Due to the size of the Board, the Company does not have a separate audit committee. The roles and responsibilities of an audit committee are undertaken by the Board.
4.2	CEO and CFO financial statements declarations received	Y	
4.3	Disclose process to verify integrity of periodic corporate reports released to the market	Y	
<b>Principle 5 – Make timely and balanced disclosure</b>			
5.1	Continuous Disclosure Policy available on website	Y	
5.2	Board receives copies of all material market announcements promptly after they have been made.	Y	
5.3	Any new and substantive investor or analyst presentation should be released on the ASX Market Announcements Platform ahead of the presentation.	Y	
<b>Principle 6 – Respect the rights of securityholders</b>			
6.1	Provide information about the Company and its governance to investors via its website.	Y	
6.2	Investor relations program that facilitates effective two-way communication with investors.	Y	
6.3	Processes to facilitate and encourage participation at securityholders meetings	Y	
6.4	All substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	Y	
6.5	Electronic securityholder communication functionality	Y	
<b>Principle 7 – Recognise and manage risk</b>			
7.1	Risk committee requirements met	Y	In view of the size of the operations of the Company, this is performed by the Board.
7.2	Annual review of risk management framework	Y	
7.3	No internal audit function but internal control processes in place	Y	
7.4	Disclosure of material exposure to, and management of, economic, environmental and social sustainability risk	Y	
<b>Principle 8</b>			
8.1	Remuneration committee requirements	Y	In view of the size of the operations of the Company, this is performed by the Board.
8.2	Remuneration practices disclosed	Y	
8.3	Remuneration Policy disclosures regarding equity-based remuneration	Y	

## Principle 1 - Lay solid foundations for management and oversight

**Recommendation 1.1 - A listed entity should have and disclose a board charter which sets out the respective roles and responsibilities of the Board, the Chair and management, and includes a description of those matters expressly reserved to the Board and those delegated to management.**

The Company has adopted a Board Charter that sets out the specific roles and responsibilities of the Board, the Chair and management and includes a description of those matters expressly reserved to the Board and those delegated to management.

A copy of the Company's Board Charter, which is part of the Company's Corporate Governance Plan, is available on the Company's website.

**Recommendation 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**

Reference checks are performed for each director. Information provided to security holders in a Notice of Meeting or disclosure document (where applicable) includes: biographical details and the skills the candidates bring to the Board; details of any other material directorships currently held by the candidate; in the case of a candidate standing for election as a Director for the first time, any material adverse information revealed by the checks that the Company has performed about the Director, details of any interest, position, association or relationship that might influence, or reasonably be perceived to influence, in a material respect his or her capacity to bring an independent judgement to bear on issues before the Board and to act in the best interests of the Company and its security holders generally, and if the Board considers that the candidate will, if elected, qualify as an independent Director, a statement to that effect; in the case of a candidate standing for re-election as a Director, the term of office currently served by the Director and if the Board considers the Director to be an independent Director, a statement to that effect and a statement by the Board as to whether or not it supports the election or re-election of the candidate.

**Recommendation 1.3 - A listed entity should have a written agreement with each Director and senior executive setting out the terms of their appointment.**

Each director has received a letter of appointment, and in the case of senior executive's formal agreements are provided, which details the key terms of their appointment. These include all of the recommended matters in the Principles. Each director also enters into required agreements regarding insurance, access to records and disclosure of any trading in Company securities as required under the Listing Rules.

**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.**

The Board Charter outlines the roles, responsibility and accountability of the Company Secretary. In accordance with this, the Company Secretary is accountable directly to the Board, through the Chair, on all matters to do with the proper functioning of the Board.

**Recommendation 1.5 - A listed entity should: (a) have and disclose a diversity policy; (b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and (c) disclose in relation to each reporting period: (i) the measurable objectives set for that period to achieve gender diversity; (ii) the entity's progress towards achieving those objectives; and (iii) either: (A) the respective proportions of men and women on the Board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or (B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in the Workplace Gender Equality Act.**

The Company has adopted a Diversity Policy which provides a framework for the Company to establish, achieve and measure diversity objectives, including in respect of gender diversity. The Diversity Policy is available, as part of the Corporate Governance Plan, on the Company's website.

The Diversity Policy allows the Board to set measurable gender diversity objectives, if considered appropriate, and to continually monitor both the objectives if any have been set and the Company's progress in achieving them.

The measurable diversity objectives for each financial year (if any), and the Company's progress in achieving them, will be detailed in the Company's Annual Reporting. Given the current small size of the Board and Company's operations, the Board has not presently set measurable gender diversity objectives in the reporting period and does not intend to set measurable gender diversity objectives in the coming year because:

(i) the Board does not anticipate there will be a need to appoint a large number of senior executives in the near term and the Board's view that the existing Directors and senior executives have sufficient skill and experience to carry out the Company's plans;

(ii) if it becomes necessary to appoint any new Directors or senior executives, the Board will consider the application of the measurable diversity objectives and determined whether, given the small size of the Company and the Board, requiring specified objectives to be met will unduly limit the Company from applying the Diversity Policy as a whole and the Company's policy of appointing the best person for the job; and

(iii) the Company's general policy when choosing Employees and Board members is to recruit and manage on the basis of competence and performance regardless of age, nationality, race, gender, religious beliefs, sexuality, physical ability or cultural background; and

(iv) the respective proportions of men and women on the Board, in senior executive positions and across the whole organisation, is set out below. The Company intends to transition its workforce as the Company's operations workforce requirements grow. Board representation: 100% male; Key senior management representation: 100% male; and Group representation (excl board): 73% male, 27% Female.

It is the Company's intention to continue to monitor this matter as the Company matures. Due to workforce numbers, the Company is not a 'relevant employer' under the Workplace Agenda Quality Act.

**Recommendation 1.6 - A listed entity should: (a) have and disclose a process for periodically evaluating the performance of the Board, its committees and individual Directors; and (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.**

The Company's Nomination Committee (or, in its absence, the Board) is responsible for evaluating the performance of the Board, its committees and individual Directors on an annual basis. It may do so with the aid of an independent advisor. The process for this is set out in the Company's Corporate Governance Plan, which is available on the Company's website. The Company's Corporate Governance Plan requires the Company to disclose whether or not performance evaluations were conducted during the relevant reporting period. A performance evaluation process was not performed in the reporting period having regard to the size of operations and number of directors and in December 2025 the Company announced the appointment of Mr Aly and Mr Chen and the resignation of Mr Winlo. With the changes occurring in December 2025, shortly before the year end, and the review carried out at this time, the board believes that a formal performance evaluation was not required for the year end as it offered little efficiencies or benefits.

**Recommendation 1.7 - A listed entity should: (a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and (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.**

The Company's Nomination Committee (or, in its absence, the Board) is responsible for arranging an annual performance evaluation of the Board, its committee, individual Directors and senior executives as appropriate. Such review will include a consideration of the currency of each Director's and executive's knowledge and skills and whether Director's and executive's performance has been impacted by any other commitments. During the FY2025, Mr Mark Goranson's was appointed as CEO of Semiconductor Division in January 2025 and Mr Siyuan (Raymond) Chen was appointed CFO in February 2025. Performance evaluation process was performed in the reporting period having regard to the size of operations and number of executives.

The Company intends to complete performance evaluations in respect of the senior executives for each financial year. The Company will disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period in the annual Corporate Governance Statement.

## Principle 2 – Structure the board to add value

**Recommendation 2.1 - The Board of a listed entity should: (a) have a nomination committee which: (i) has at least three members, a majority of whom are independent Directors; and (ii) is chaired by an independent Director, and disclose: (iii) the charter of the committee; (iv) the members of the committee; and (v) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (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**

The Company does not currently have a Nomination Committee. The Company's Nomination Committee Charter provides for the creation of a Nomination Committee (if it is considered it will benefit the Company), with at least three members, a majority of whom are independent Directors, and which must be chaired by an independent Director.

The Company does not have a Nomination Committee as the Board considers that the Company will not currently benefit from its establishment. In accordance with the Company's Board Charter, the Board carries out the duties that would ordinarily be carried out by the Nomination Committee under the Nomination Committee Charter, including the following processes to address succession issues and to ensure the Board has the appropriate balance of skills, experience, independence and knowledge of the entity to enable it to discharge its duties and responsibilities effectively: (i) devoting time to discuss Board succession issues and updating the Company's Board skills matrix; and (ii) all Board members being involved in the Company's nomination process, to the maximum extent permitted under the Corporations Act and ASX Listing Rules.

**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.**

Under the Nomination Committee Charter (in the Company's Corporate Governance Plan), the Nomination Committee (or, in its absence, the Board) is required to prepare a Board skills matrix setting out the mix of skills that the Board currently has and to review this at least annually against the Company's Board skills matrix to ensure the appropriate mix of skills to discharge its obligations effectively and to add value and to ensure the Board has the ability to deal with new and emerging business and governance issue

The Company has a Board skill matrix setting out the mix of skills, experience and diversity considered necessary to support the Company's strategic objectives. The Matrix reflects the Board's current capabilities and the skills the Board seeks to maintain or develop over time in its membership, which currently includes technical and innovation, embedded

AI and semiconductor technologies, research and development, project development, commercial, operations, financial, accounts, capital markets and listed-company management knowledge. The Board undertook an evaluation of the skills matrix during FY2025 to ensure that the Board's skills satisfy the ongoing skills and experience needed to execute the Company's business strategy and to identify any gaps in the skills and experience of the Board. The Board will assess all future candidates for Board positions and the performance of its current membership on this basis. The Board Charter requires the disclosure of each Board member's qualifications and expertise. Full details as to each Director and senior executive's relevant skills and experience are available in the Company's Annual Report and Company's website. Current Directors possess a range of professional skills, some of which are summarised in the following table:

Industry specific knowledge and expertise	Industry knowledge and expertise specified in hardware commercialisation, software and Artificial Intelligence (AI) development, advanced materials and augmented reality. Experience in bringing emerging technologies to market and scaling innovation-driven businesses.
Country specific knowledge and expertise	Knowledge and expertise gained from regions and countries related to the Company's presence, strategy and activities.
Financial acumen	Financial knowledge and experience, including an understanding of the financial statements of organisations the type and size of the Company and funding of operations.
Strategic and commercial acumen	An ability to define strategic objectives and implement strategy using analytical and technical expertise.
Risk management	An understanding of risk management, including operational, financial reporting and compliance risks.
Governance and compliance	Commitment to, and knowledge of, governance (incorporating experience gained from working in publicly listed companies) and sustainability issues

**Recommendation 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 or relationship of the type described in Box 2.3 of the ASX Corporate Governance Principles and Recommendations (4th Edition), 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**

Directors of the Company are considered to be independent when they are independent of management and free from any business or other relationship that could materially interfere with — or could reasonably be perceived to materially interfere with — the exercise of their unfettered and independent judgement.

- The Company discloses those Directors it considers to be independent in its Annual Report and on the Company's website. The Board considers Mr Steven Apedaile and Dr Michael Winlo (up to the date of his resignation on 1 December 2025) to be independent directors. Mr Alfred Chong, Dr David Pevcic, Prof Mohamed Aly and Mr Siyuan Chen are not considered to be independent given their executive positions within the Company and or their substantial shareholding.
- There are no independent Directors who fall into the category. The Company will disclose any instances where this applies and an explanation of the Board's opinion why the relevant Director is still considered to be independent.
- The Company's Annual Report discloses the length of service of each Director, as at the end of each financial year

**Recommendation 2.4 – A majority of the board of a listed entity should be independent directors**

The Company's Board Charter requires that, where practical, at least 50% of the Board should be independent. During the period 1 January 2025 to 1 December 2025, the Board comprises a total of 4 directors, two of whom, Mr Apedaile and Dr Winlo were considered to be independent. From 1 December 2025, the board currently comprises a total of 5 directors, one on which, Mr Apedaile, is considered to be independent. Whilst the majority of the Board are currently not considered to be independent, the Company did comprise 50% independent until 1 December 2025, following Mr Winlo's resignation. The Board considers that its current composition, and that throughout FY2025, to be appropriate given the nature of the Company's business, and its scale of activities and the skills and experience that the current directors bring to the Board, means the Company only needs, and can commercially sustain, a small Board of Directors.

The Company will continue to monitor the Board composition and management with its development strategies and complement those of the existing team.

**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.**

The Board Charter provides that, where practical, the Chair of the Board should be an independent Director and should not be the CEO/Managing Director.

The Company's Chair is Dr David Pevcic. Dr Pevcic is not the CEO or Managing Director. Following Dr Pevcic transition from non-executive to executive chairman in October 2024, the Chair of the Company is not considered to be an

independent chairman. Dr Pevcic was not an independent Director by of his executive contributions to the Company. Whilst the Board recognises the importance of independence in decision making, it is believed that Dr Pevcic is the most appropriate person to act as Chair during the period.

It is the Company's intention to continue to monitor this matter as the Company matures.

The Board considers that its current composition to be appropriate given the nature and stage of the Company's business, and its scale of activities, and the skills and experience the current board brings, means the Company only needs, and can commercially sustain, a small Board of five Directors. Additionally, David Pevcic is an experienced director and, like all Company directors, is aware of, and adheres to, his obligation to bring an independent judgement to bear on Board decisions during his appointment with the Company.

Where a potential conflict of interest exists or may arise on a matter before the Board then (unless the remaining Directors determine otherwise) the Director concerned does not take part in the Board's consideration of the matter nor exercises any influence over other members of the Board. Further, each director has the right to seek independent professional advice at the expense of the Company.

Further details regarding the Directors are set out in the Directors' Report of the Company's Annual Report.

***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.***

In accordance with the Company's Board Charter, the Nominations Committee (or, in its absence, the Board) is responsible for the review and approval of induction and continuing professional development programs and procedures for Directors to ensure that they can effectively discharge their responsibilities. The Company Secretary is responsible for facilitating inductions and professional development including receiving briefings on material developments in laws, regulations and accounting standards relevant to the Company.

### **Principle 3 – Act ethically and responsibly**

***Recommendation 3.1 – A listed entity should articulate and disclose its values.***

The Company's values are articulated in its board charter which is available on the Company's website.

***Recommendation 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.***

The Company's Code of Conduct is available on the Company's website. Any material breaches of the Code of Conduct are required to be reported to the Board or a committee of the Board.

***Recommendation 3.3 – A listed entity should: (a) have and disclose a whistleblower policy; and (a) ensure that the Board or a committee of the Board is informed of any material incidents reported under that policy.***

The Company's Whistleblower Protection Policy (which forms part of the Corporate Governance Plan) is available on the Company's website. Any material breaches of the Whistleblower Protection Policy are required to be reported to the Board or a committee of the Board.

***Recommendation 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 Company's anti-bribery and corruption policy is available on the Company's website.

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

***Recommendation 4.1 - The Board of a listed entity should: (a) have an audit committee which: (i) has at least three members, all of whom are non-executive Directors and a majority of whom are independent Directors; and (ii) is chaired by an independent Director, who is not the Chair of the Board, and disclose: (iii) the charter of the committee; (iv) the relevant qualifications and experience of the members of the committee; and (v) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (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.***

The Company's Corporate Governance Plan contains an Audit and Risk Committee Charter that provides for the creation of an Audit and Risk Committee (if it is considered it will benefit the Company) with at least three members, all of whom must be non-executive Directors, and majority of the Committee must be independent Directors. The Committee must be chaired by an independent Director who is not the Chair.

Due to the size and scale of its operations, the Company does not currently have an Audit and Risk Committee as the Board considers the Company will not currently benefit from its establishment. The Board will monitor this position as the Company's circumstances change. In accordance with the Company's Board Charter, the Board carries out the

duties that would ordinarily be carried out by the Audit and Risk Committee under the Audit and Risk Committee Charter including the following processes to independently verify the integrity of the Company's periodic reports which are not audited or reviewed by an external auditor, as well as the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner: (i) the Board will devote time to fulfilling the roles and responsibilities associated with maintaining the Company's internal audit function and arrangements with external auditors; and (ii) all members of the Board will be involved in the Company's audit function to ensure the proper maintenance of the entity and the integrity of all financial reporting.

***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 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***

The Company's Audit and Risk Committee Charter requires the CEO and CFO (or, if none, the person(s) fulfilling those functions) to provide a sign off on these terms. The Board ensures that before it approved the entity's financial statements for a financial period it receives declarations that the financial records of the entity have been properly maintained and that the financial statement 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 operation effectively

***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***

All periodic corporate reports released to the ASX, including Quarterly Reports, are reviewed by senior managers and subject matter experts, reviewed and approved by the Managing Director/CEO, Directors, CFO and Company Secretary, and finally reviewed and authorised for release to the market by the Board. In addition, reports such as the Half Year and Annual financial reports (and certain performance reports) are reviewed/audited by our external auditors in accordance with relevant regulations and good governance

The Company's Audit & Risk Committee (if it is considered it will benefit the Company) assist the board with the procedures for the selection and appointment of external auditors, assisting to ensure that the Company's auditor is of good standing, is appropriately qualified and observes appropriate audit practices including audit partner rotation within the audit firm.

The Company in Shareholder meetings is responsible for the appointment of the external auditors of the Company, and the Board from time to time will review the scope, performance and fees of those external auditors. The Company ensures that its external auditor attends its Annual General Meeting and is available to answer questions for security holders relevant to the audit.

The Company does not currently have a formal internal audit program in place. The Board has considered whether or not it is appropriate or desirable for the Company to have an internal audit function, having regard to the particular circumstances of the Company and its size. At this stage, the Board is satisfied that the establishment of a formal internal audit function is not warranted on the basis of the Company's current scale. This decision will however be kept under review. The Board ensures compliance with the internal controls and risk management procedures previously mentioned above.

The Managing Director (or equivalent) and CFO provide a certification to the Board on the integrity of the Company's external financial reports f. The Managing Director and CFO also provide assurance to the Board that the declaration provided in accordance with section 295A of the Corporations Act 2001 is founded on a sound system of risk management and internal control, and that the system is operating effectively in all material respects in relation to financial reporting risks.

Pursuant to the Board Charter, all Directors have the ability to seek external advice on the content of periodic corporate reports if considered necessary.

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

***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.***

The Company's Continuous Disclosure policy is available on the Company's website.

***Recommendation 5.2 – A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.***

Under the Company's Continuous Disclosure Policy (which forms part of the Corporate Governance Plan), all members of the Board receive material market announcements promptly after they have been made.

**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.**

Pursuant to the Company's Continuous Disclosure Policy, all substantive investor or analyst presentations are intended to be released on the ASX Markets Announcement Platform ahead of such presentations.

## **Principle 6 – Respect the rights of securityholders**

**Recommendation 6.1 - A listed entity should provide information about itself and its governance to investors via its website.**

Information about the Company and its governance is available to investors via the Company's website: <https://www.nanoveu.com.au/corporate-governance>.

**Recommendation 6.2 - A listed entity should have an investor relations program that facilitates effective two-way communication with investors.**

The Company's objective is to promote effective communication with its shareholders at all times. The Company has adopted a Shareholder Communications Strategy which aims to promote and facilitate effective two-way communication with investors. The Strategy outlines a range of ways in which information is communicated to shareholders and is available on the Company's website as part of the Company's Corporate Governance Plan.

As part of the Company's investor relations program, shareholders can register with the Company to receive email notifications of when an announcement is made by the Company to the ASX, including the release of the Annual Report, half-yearly report and quarterly reports. Links are made available to the Company's website on which all information provided to the ASX is immediately posted.

Shareholders are encouraged to participate at all General Meetings and Annual General Meetings of the Company. Upon the despatch of any notice of meeting to shareholders, the Company Secretary shall send out material with that notice of meeting stating that all shareholders are encouraged to participate at the meeting. The Company will ensure that appropriate technology is used to facilitate the participation of shareholders at such meetings and that meetings will be held at a reasonable time and place. Shareholders who are unable to attend meetings may ask questions or provide comments ahead of meetings.

The Company conducts periodic investor briefings, roadshows, video conferences and attends regional and industry specific conferences (where applicable) in order to facilitate effective two-way communication with investors and other financial market participants. The presentation material provided at these events is posted on the Company's website, which also provides the opportunity for interested parties to join the mailing list to receive regular updates from the Company.

**Recommendation 6.3 - A listed entity should disclose how it facilitates and encourages participation at meetings of security holders**

Shareholders are encouraged to participate at all general meetings and annual general meeting of the Company. All resolutions at securityholder meetings will be decided by a poll rather than a show of hands.

An explanatory memorandum on the resolutions to be considered by shareholders is included with the notice of meeting materials sent to all shareholders. Unless specifically stated in the notice of meeting, all holders of fully paid securities are eligible to vote on all resolutions. In the event that security holders cannot attend formal meetings, they are able to submit questions prior to the meeting and to lodge a proxy in accordance with the Corporations Act. Proxy forms can be mailed, lodged by facsimile, electronically or emailed.

**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.**

All resolutions at securityholder meetings will be decided by a poll rather than a show of hands

**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**

The Shareholder Communication Strategy provides that security holders can register with the Company to receive email notifications when an announcement is made by the Company to the ASX, including the release of the Annual Report, half yearly reports and quarterly reports. Links are made available to the Company's website on which all information provided to the ASX is immediately posted.

The Company welcomes electronic communications from its Shareholders via the Contact page on the Company's website.

The Company's share registry also engages with Shareholders electronically and makes available a range of relevant forms on its website and provides Shareholders with options to receive communications from, and send communications to, the Company and its security registry electronically.

Shareholders queries are referred to the Company Secretary at first instance and are directed to the appropriate staff member for a response.

## Principle 7 – Recognise and manage risk

**Recommendation 7.1 - The Board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (i) has at least three members, a majority of whom are independent Directors; and (ii) is chaired by an independent Director, and disclose: (iii) the charter of the committee; (iv) the members of the committee; and (v) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the process it employs for overseeing the entity's risk management framework.**

The Company does not currently have an Audit and Risk Committee. The Company's Corporate Governance Plan contains an Audit and Risk Committee Charter that provides for the creation of an Audit and Risk Committee (if it is considered it will benefit the Company) with at least three members, all of whom must be non-executive Directors, and majority of the Committee must be independent Directors. The Committee must be chaired by an independent Director who is not the Chair. A copy of the Corporate Governance Plan is available on the Company's website.

The Company does not have an Audit and Risk Committee as the Board considers the Company will not currently benefit from its establishment as a result of the size and scale of its operations. In accordance with the Company's Board Charter, the Board carries out the duties that would ordinarily be carried out by the Audit and Risk Committee under the Audit and Risk Committee Charter including the following processes to oversee the entity's risk management framework. The Board regularly devotes time to fulfilling the roles and responsibilities associated with overseeing risk and maintaining the entity's risk management framework and associated internal compliance and control procedure

**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.**

The Board determines the Company's "risk profile" and is responsible for establishing, overseeing and approving the Company's risk management framework, strategy and policies, internal compliance and internal control.

The Board has identified the significant areas of potential business and legal risk of the Company. The identification, monitoring and, where appropriate, the reduction of significant risk to the Company will be the responsibility of the Board.

The Audit and Risk Committee Charter requires that the Audit and Risk Committee (or, in its absence, the Board) should, at least annually, satisfy itself that the Company's risk management framework continues to be sound and that the Company is operating with due regard to the risk appetite set by the Board. Such review has taken place in respect to the reporting period.

**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.**

In view of the size of the operations of the Company, the Company does not have an internal audit function. Internal processes include segregating incompatible functions, dual signatories on bank accounts and oversight by the Board.

**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.**

The Audit and Risk Committee Charter requires the Audit and Risk Committee (or, in its absence, the Board) to assist management to determine whether the Company has any potential or apparent exposure to environmental or social risks and, if it does, put in place management systems, practices and procedures to manage those risks. Where the Company does not have material exposure to environmental or social risks, report the basis for that determination to the Board, and where appropriate benchmark the Company's environmental or social risk profile against its peers. The Company does not believe it has any material exposure to economic, environmental or social sustainability risks at the present time.

The Group undertakes technology, innovation and development in a number of jurisdictions and as such, faces risks inherent to its technology business, including research and development, economic, governmental, environmental and social sustainability risks, which may materially impact the Group's ability to create or preserve value for security holders over the short, medium or long term. The Group views sustainable and responsible business practices as an important long-term driver of performance and shareholder value and is committed to transparency, fair dealing, responsible treatment of employees and partners and positive interaction with the community. The Company will disclose this information in its Annual Report which is available on the Company's website.

## Principle 8 – Remunerate fairly and responsibly

**Recommendation 8.1 - The Board of a listed entity should: (a) have a remuneration committee which: (i) has at least three members, a majority of whom are independent Directors; and (ii) is chaired by an independent Director, and disclose: (iii) the charter of the committee; (iv) the members of the committee; and (v) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (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**

The Company's Corporate Governance Plan contains a Remuneration Committee Charter that provides for the creation of a Remuneration Committee (if it is considered it will benefit the Company), with at least three members, a majority of whom are to be independent Directors, and which must be chaired by an independent Director.

The Company does not have a Remuneration Committee as the Board considers the Company will not currently benefit from its establishment in light of the size of its operations. In accordance with the Company's Board Charter, the Board carries out the duties that would ordinarily be carried out by the Remuneration Committee under the Remuneration Committee Charter including the following processes to set the level and composition of remuneration for Directors and senior executives and ensuring that such remuneration is appropriate and not excessive. The Board will devote time to assess the level and composition of remuneration for Directors and senior executives. It is the Company's intention to continue and monitor this matters and the Committee's membership structure as the Company matures.

**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.**

It is the Company's objective to provide maximum stakeholder benefit from the retention of a high-quality board and executive team by remunerating directors and key executives fairly and appropriately with reference to relevant employment market conditions. Details of the Company's policies on remuneration are set out in the "Remuneration Report" contained in each Annual Report published by the Company. This disclosure includes a summary of the Company's policies regarding remuneration of Non-Executive and Executive Directors and the Company's MD/Chief Executive Officer.

**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.**

In accordance with the Remuneration Policy, no Director or member of senior management (including any employee who is a restricted employee under the Company's Securities Trading Policy) who participates in an equity based remuneration scheme established by the Company, may enter into any transaction designed to limit the economic risk of participating in the equity based remuneration scheme. Further details regarding the equity-based schemes are set in the Remuneration Report within the Annual Report.

The Remuneration Policy is available on the Company's website at <https://www.nanoveu.com.au/corporate-governance>.