CORPORATE GOVERNANCE STATEMENT

DETERRA ROYALTIES LIMITED

DATE

This Corporate Governance Statement is current as at 17 August 2026 and has been approved by the Board of Directors of Deterra Royalties Limited (**Deterra** or **Company**) on that date.

On behalf of the Directors

JENNIFER SEABROOK
Chair

The Board of Directors is responsible for the operational and financial performance of the Company, including its corporate governance. The Board has adopted a corporate governance framework for the Company, the key features of which are set out in this Corporate Governance Statement. This corporate governance framework is underpinned by the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations (4th Edition) (the **ASX Recommendations**) which are applicable to ASX-listed entities.

Where the Company's corporate governance practices follow a recommendation in the ASX Recommendations, the Board has made appropriate statements reporting on the adoption of the recommendation. In compliance with the "if not, why not" reporting regime, where, after due consideration, the Company's corporate governance practices do not follow a recommendation in the ASX Recommendations, the Board has explained its reasons for not following the recommendation and disclosed what, if any, alternative practices the Company has adopted instead of those in the recommendation.

Deterra's corporate governance policies are available on the Company's website: https://www.deterraroyalties.com/about/corporate-governance/.

2026 Corporate Governance Statement

	Recommendation	Compliance	Comment
	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.	*Compliant*	The Deterra Board has adopted a written charter to provide a framework for the effective operation of the Deterra Board which describes: • Board composition; • Board roles, responsibilities and processes; • relationship and interaction between the Deterra Board and management; and • authority delegated by the Board to management and to Board committees. Deterra's Board Charter is disclosed on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. The Board's role includes to: • represent and serve the interests of shareholders by overseeing Deterra's strategies, policies and performance; • set, review and monitor compliance with Deterra's culture, values and governance frameworks; and • keep shareholders informed of Deterra's performance and major developments affecting its state of affairs. The responsibilities of the Board include: • reviewing the Deterra Board skills matrix and appointing non-executive directors; • approving strategic objectives and non-financial and financial objectives, and monitoring progress against those objectives; • monitoring performance of the Chief Executive Officer and senior management, and their implementation of the objectives; • appointing or removing the Chief Executive Officer and approving the remuneration and other terms of employment of the Chief Executive Officer and other executive key management personnel; • approving the issue of any shares, options, equity instruments or other securities in the Company; • considering and approving capital, major acquisitions, expenditures and divestments; • establishing committees to assist in carrying out its responsibilities; and • adopting charters that set out matters relevant to the composition, responsibilities and administration of committees. The Board has delegated authority to the Chief Executive Officer for the day-to-day management of Deterra's business and operations, within limits described in the Board Charter.

	Recommendation	Compliance	Comment
1.2	A listed entity should: (a) undertake appropriate checks before appointing a director 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.	*Compliant*	The Nomination and Governance Committee is responsible for recommending appointments to the Board. These appointments are based on objective criteria that serve to recommend an appropriate balance of skills and experience. The Nomination and Governance Committee will carry out appropriate reference checks. When considering the appointment of a new Director, the Nomination and Governance Committee may engage the services of an executive recruitment firm to assist in identifying suitable candidates to be shortlisted for consideration for the appointment to the Board. A profile of each Director is included in the Annual Report and in any notice of meeting where a Director is standing for election or re-election.
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	*Compliant*	Deterra has written letters of appointment in place with each Board member and Senior Executive, setting out the terms of their employment, duties and responsibilities, performance, remuneration and other governance matters.
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.	*Compliant*	Deterra has a joint Company Secretary arrangement. In accordance with Deterra's Board Charter, the Company Secretaries are accountable to the Board, through the Chair, for corporate governance matters and all matters to do with the proper functioning of the Board.
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: (1) the measurable objectives set for that period to achieve gender diversity; (2) the entity's progress towards achieving those objectives; and (3) 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	*Compliant*	Deterra's Diversity and Inclusion Policy is accessible on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. The People and Performance Committee Charter requires the Committee, on an annual basis, to: • approve Deterra's measurable diversity objectives with regard to the composition of the Board, Senior Executives and the workforce generally; • assess the objectives and Deterra's progress against them, including considering the results of any gender pay equity audits undertaken during the year, and approve any changes to the diversity objectives and strategies; and • submit a report to the Board that includes an assessment of the respective proportions of men and women on the Board, in Senior Executive positions and across the whole workforce, with a description of how the Committee recommends that the Board defines 'Senior Executive' for this purpose. During the period, the People and Performance Committee reviewed the measurable diversity objectives approved by the Committee in FY2025, namely: • the ratio of Board members should not be less than 40% female; and • the Company will actively seek to achieve diversity at the Senior Executive level as opportunities arise, noting the limited number of Senior Executive roles; and • the Company will actively seek to achieve diversity at all levels of the workforce as opportunities arise, noting the limited number of new roles in the business as a whole. The Committee noted that:

<table>
<tr><th></th><th>Recommendation</th><th>Compliance</th><th>Comment</th></tr>
<tr><td></td><td>employer” under the Workplace Gender Equality Act, the entity’s most recent “Gender Equality Indicators”, as defined in and published under that Act.
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.</td><td></td><td>

female representation on the Board remained at 40% or above at all times, increasing from 40% (2 of 5) to 43% (3 of 7) following the appointment of Leanne Heywood and Alex Morrison on 16 April 2025 and then increasing again to 50% (3 of 6) on the resignation of Julian Andrews on 28 November 2025;
female representation in the Senior Executive remained stable at 33% (1 of 3), with the definition of “Senior Executive” including the General Counsel and Company Secretary in addition to Key Management Personnel; and
a pay equity audit was undertaken during FY26.

The Committee set FY2026 measurable diversity objectives as follows:

the ratio of Board members should not be less than 40% female;
the Company will actively seek to achieve diversity at the Senior Executive level as opportunities arise, noting the limited number of Senior Executive roles; and
the Company will actively seek to achieve diversity at all levels of the workforce as opportunities arise, noting the limited number of new roles in the business as a whole.

As at the date of this Statement, Deterra reports the following composition of its Board, Senior Executive and workforce as a whole:
<table>
<tr><th></th><th>% women</th><th>% men</th></tr>
<tr><td>Board</td><td>50 (3 of 6)</td><td>50 (3 of 6)</td></tr>
<tr><td>Senior Executive</td><td>33 (1 of 3)</td><td>67 (2 of 3)</td></tr>
<tr><td>All employees</td><td>56 (5 of 9)</td><td>44 (4 of 9)</td></tr>
</table>
Deterra is not a ‘relevant employer’ under the Workplace Gender Equality Act.</td></tr>
<tr><td>1.6</td><td>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.</td><td>Compliant</td><td>Deterra has a formal process for the annual evaluation of the performance of the Board, its committees and individual directors. This is outlined in the Board Charter, Nomination and Governance Committee Charter (in respect of non-executive directors) and People and Performance Committee Charter (in respect of executive directors), which are accessible on Deterra’s website at: https://www.deterraroyalties.com/about/corporate-governance/.
The Company undertook a focussed performance evaluation process in early FY2026 considering matters such as board composition, committee structure, leadership, strategy, risk management, delegation, culture and processes. The Company also undertook an externally facilitated culture review in early FY2026.</td></tr>
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	Recommendation	Compliance	Comment
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.	*Compliant*	The People and Performance Committee is responsible for overseeing the process of evaluating the performance of Senior Executives. The Committee's Charter is accessible on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. The Managing Director & Chief Executive Officer conducts an annual evaluation of each of the other Senior Executive's performance, during which the Senior Executive's performance over the previous 12 months is assessed against relevant performance indicators, and role expectations are set for the following year. The Interim Managing Director & Chief Executive Officer conducted a performance evaluation for the Chief Financial Officer and all other senior executives for the financial year ended 30 June 2026. Key outcomes of the Chief Financial Officer's evaluation are included in Deterra's 2026 Remuneration Report. The People and Performance Committee (in the absence of the Managing Director & Chief Executive Officer) also assesses the performance of the Managing Director & Chief Executive Officer at least once during each financial year. The Board Chair will meet with the Managing Director & Chief Executive Officer and provide him or her with feedback on the Board's assessment. Given the nature of the interim appointment of the current Managing Director & Chief Executive Officer, no formal performance evaluation for the Interim Managing Director & Chief Executive Officer for the financial year ended 30 June 2026 was completed.

	Recommendation	Compliance	Comment
	PRINCIPLE 2: STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE		
2.1	The board of a listed entity should: (a) have a nomination committee 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 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.	*Compliant*	The Nomination and Governance Committee Charter is available to access on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. The Nomination and Governance Committee recommends and approves Director and Chair renewal and succession, and approves the Director selection, appointment and re-election process. The Nomination and Governance Committee carries out the process of determining the need for screening and appointing new directors. It has adopted a skills matrix to help determine appropriate skills, knowledge, experience, independence and diversity necessary to discharge its duties and responsibilities effectively. Deterra's Nomination and Governance Committee comprises: • Mr Graeme Devlin (Independent, Non-Executive Director); • Ms Jennifer Seabrook (Independent, Non-Executive Director); • Ms Adele Stratton (Non-Executive Director); • Ms Leanne Heywood (Independent, Non-Executive Director); and • Mr Alexander Morrison (Independent, Non-Executive Director). The Chair of the Nomination and Governance Committee is Mr Graeme Devlin, who is an Independent Director. Deterra's 2026 Annual Report sets out the meeting attendance record for this Committee.
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.	*Compliant*	The Board regularly evaluates the mix of skills, experience, and diversity of its members to ensure that the Board operates effectively and efficiently. The Board believes that a highly credentialed Board, with a diversity of background, skills, and perspectives, will be effective in supporting and enabling delivery of good governance for the Company and value for shareholders. A profile of each Director, setting out their skills, experience and period of office is set out in the 2026 Annual Report. During the period, the Nomination & Governance Committee reviewed Deterra's Board Skills Matrix. A summary of the Board Skills Matrix is provided at Appendix A of this Corporate Governance Statement.

	Recommendation	Compliance	Comment
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 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.	*Compliant*	As at 30 June 2026, the Independent Directors of the Board are: • Ms Jennifer Seabrook (appointed June 2020); • Mr Graeme Devlin (appointed October 2020); • Ms Leanne Heywood (appointed April 2025); and • Mr Alexander Morrison (appointed April 2025). The Deterra Board recognises that Ms Jennifer Seabrook had been an officer of Iluka Resources Limited, which is a substantial shareholder of Deterra. The Deterra Board considers Ms Seabrook to be independent notwithstanding that historical relationship, on the basis that she retired from her position as an independent non-executive director of Iluka on 9 April 2020 (after 12 years on the Iluka Board) to become Chair of the Deterra Board and has no ongoing connection with Iluka. Ms Adele Stratton is not considered by the Board to be an independent director as she is a nominee of Iluka, which is a substantial shareholder of Deterra. The Board believes that Ms Stratton continues to make a valuable contribution to Deterra through her deep understanding of the Deterra business, the industries in which it operates and her executive experience at Iluka and Rio Tinto Iron Ore. In respect of Mr Jason Neal, at all times prior to his 29 November 2025 appointment as Interim Managing Director & Chief Executive Officer, Mr Neal was considered to be an independent director of Deterra. As at 30 June 2026, and for the duration of Mr Jason Neal's appointment as Interim Managing Director & Chief Executive Officer from 29 November 2025, Mr Neal is not considered to be an independent director on the basis that he is employed by Deterra in an executive capacity. The length of service of each director is set out in Deterra's 2026 Annual Report.
2.4	A majority of the board of a listed entity should be independent directors.	*Compliant*	The majority of the Board comprises four Independent Directors, bringing relevant experience and independent contributions to the Board process. The Board has assessed the independence of the Directors in accordance with the definition contained within the ASX Recommendations (see item 2.3 of this Statement above).
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.	*Compliant*	The Chair of the Board is Ms Jennifer Seabrook, who is an Independent Director (see item 2.3 of this Statement above in regards to the Board's assessment of Ms Seabrook's independence). Deterra maintains a separation between the Chair and the Chief Executive Officer roles. The day-to-day management of the Company is currently overseen by the Interim Managing Director & Chief Executive Officer, Mr Jason Neal.
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.	*Compliant*	All new directors are provided with an induction, including comprehensive meetings with Senior Executives and management, and provision of information on Company and Board policies. Directors appointed to the Board are provided with material, incorporating an overview of directors' duties for public companies, a detailed appointment letter outlining the Company's expectations and the requirements of the role, as well as identifying director interests and potential conflicts. All Directors are expected to maintain the skills required to effectively discharge their obligations to the Company. Directors are encouraged to undertake continuing professional education. The Board considers the training and development needs of all Directors. The Board is responsible for

	Recommendation	Compliance	Comment
			ensuring that resources are allocated to developing and maintaining Directors' skills and knowledge, to ensure that the Directors have and maintain the necessary skills and knowledge required to fulfill their role on the Board effectively.

	Recommendation	Compliance	Comment
	PRINCIPLE 3: INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY		
3.1	A listed entity should articulate and disclose its values.	*Compliant*	The Board supports ethical and responsible decision making. Deterra's corporate values are disclosed on our website (https://www.deterraroyalties.com/about/) and in our 2026 Annual Report.
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.	*Compliant*	Deterra has established Codes of Conduct for directors and employees that set out the standards of behaviour expected by each group. The Codes of Conduct set out Deterra's commitment to demonstrating and promoting the highest ethical standards. The Codes of Conduct are available to access on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. Material breaches of the Code of Conduct must be communicated to the People and Performance Committee or, if raised through the Company's Whistleblower Policy, the Audit and Risk Committee.
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.	*Compliant*	The Whistleblower Policy is available to access on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. Deterra encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving the Company. The policy will ensure that the reporting person or persons will not be disadvantaged. Any reported incident must be communicated to the Audit and Risk Committee.
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.	*Compliant*	The Anti-Bribery and Corruption Policy is available to access on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. Deterra is committed to conducting its business and activities in accordance with applicable laws, rules and regulations with the highest of integrity. Any breaches or suspected breaches must be communicated to the Chair of the Audit and Risk Committee.

	Recommendation	Compliance	Comment
	PRINCIPLE 4: SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS		
4.1	The board of a listed entity should: (a) have an audit committee which: (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, and disclose: (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (5) in relation to the 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.	*Compliant*	The Audit and Risk Committee comprises: • Ms Leanne Heywood (Independent, Non-Executive Director); • Mr Graeme Devlin (Independent, Non-Executive Director); and • Mr Alexander Morrison (Independent, Non-Executive Director). The Chair of the Audit and Risk Committee is Ms Leanne Heywood, who is an Independent Director. The Audit and Risk Committee Charter is available to access on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. The qualifications and experience of the members of the Audit and Risk Committee are outlined in the profiles of each director in the 2026 Annual Report, as well as on the Deterra website. Deterra's 2026 Annual Report sets out the meeting attendance record for this Committee.
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	*Compliant*	Deterra's Interim Managing Director & Chief Executive Officer and Chief Financial Officer have provided the Board with the appropriate declarations set out in Recommendation 4.2 of the ASX Recommendations in relation to the full year and half year financial reports for the reporting period.

	Recommendation	Compliance	Comment
	internal control which is operating effectively.		
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.	*Compliant*	Deterra's Market Disclosure and Communications Policy seeks to ensure that the Company's market disclosures are accurate, balanced and expressed in a clear and objective manner that allows investors to assess the impact of the information when making investment decisions. This Policy is available on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. Under the Policy, the Company Secretary is responsible for: • referring information received from employees to disclosure officers if the information may require ASX disclosure; • overseeing and coordinating the preparation of market announcements; • approving and lodging non-material administrative ASX releases; and • lodging material ASX releases in the form approved by the Board or Chief Executive Officer, as the case may be in accordance with the authority levels set out in the Policy.

	Recommendation	Compliance	Comment
	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.	*Compliant*	The Market Disclosure and Communications Policy is available to access on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. The Policy sets out the key obligations of the Company's Directors, officers and employees in relation to continuous disclosure as well as the Company's obligations under the ASX Listing Rules. The Board is committed to promoting investor confidence by providing fulsome and timely disclosure to all security holders and key stakeholders about the Company's activities. Investor presentations are released on the ASX Market Announcement Platform ahead of presentations, investor roadshows or analyst briefings. Continuous disclosure is discussed at all Board meetings.
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	*Compliant*	Deterra's Market Disclosure and Communications Policy requires announcements to be circulated to directors for their information promptly after they have been made.
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	*Compliant*	Deterra's Market Disclosure and Communications Policy requires that new and substantive investor or analyst presentations are released to the ASX Market Announcements Platform and distributed on the Company's website ahead of the actual presentation, investor roadshow or analyst briefing.

	Recommendation	Compliance	Comment
	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.	*Compliant*	The Company's website is available to access on: https://www.deterraroyalties.com/. The Company's website provides information on the Company including its background, objectives, assets, composition of the Board and contact details. The Corporate Governance page (https://www.deterraroyalties.com/about/corporate-governance/) provides access to key policies, reports, and charters of Deterra. Key ASX announcements, reports, notices of meetings and presentations are uploaded to the website (https://www.deterraroyalties.com/investors/asx-announcements/) following release to the ASX and editorial content is updated on a regular basis.
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	*Compliant*	Deterra has regular engagement with key shareholders. There is a dedicated investor relations section on Deterra's website (https://www.deterraroyalties.com/investors/) and an email address (investor.relations@deterraroyalties.com) for shareholders to utilise.
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	*Compliant*	The Board encourages the attendance of shareholders at shareholders' meetings and sets the time and place of each meeting to promote maximum attendance by shareholders. Shareholders will be able to attend the 2026 Annual General Meeting in person, or stream proceedings online. The Company will provide an opportunity for shareholders who may not be able to attend the 2026 Annual General Meeting to submit questions to the Company Secretary. The Chair will consider the submitted questions and attempt to address these at the meeting. Further information will be included in Deterra's 2026 Notice of Annual General Meeting.
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.	*Compliant*	It is Deterra's practice that all resolutions at security holder meetings are decided by a poll.
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.	*Compliant*	Shareholders have the option of receiving their communications electronically, and the Company encourages shareholders to transition to electronic communications via its email address investor.relations@deterraroyalties.com. In addition, details of key ASX announcements, reports and presentations are uploaded to the Company's website, which is available to access at: https://www.deterraroyalties.com/investors/asx-announcements/. Contact details for Deterra's share registry are made available to security holders on its website and in key communications to shareholders.

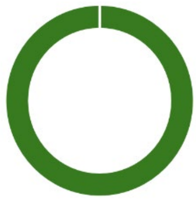
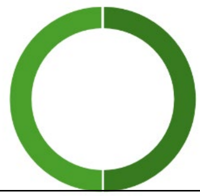
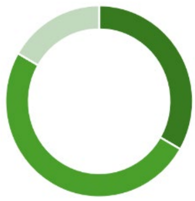
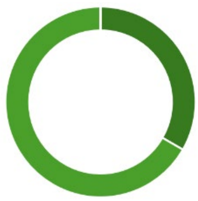
	Recommendation	Compliance	Comment
	PRINCIPLE 7: RECOGNISE AND MANAGE RISK		
7.1	The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of the 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.	*Compliant*	The Audit and Risk Committee comprises: • Ms Leanne Heywood (Independent, Non-Executive Director); • Mr Graeme Devlin (Independent, Non-Executive Director); and • Mr Alexander Morrison (Independent, Non-Executive Director). The Chair of the Audit and Risk Committee is Ms Leanne Heywood, who is an Independent Director. The Board delegates day-to-day management of risk to the Managing Director & Chief Executive Officer and Chief Financial Officer. These responsibilities include implementing and maintaining a system to enable risk to be identified, assessed and managed. The Audit and Risk Committee Charter is available to access on Deterra's website at https://www.deterraroyalties.com/about/corporate-governance/. Deterra's 2026 Annual Report sets out the meeting attendance record for this Committee.
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.	*Compliant*	The Audit and Risk Committee is responsible for the review of Deterra's risk management framework. During the period, the Committee reviewed and requested updates to Deterra's Risk Management Framework to ensure that it continues to reflect the Committee's risk appetite. The Committee regularly reviews Deterra's risk register prepared in accordance with the Risk Management Framework and any change in risks assessed are escalated to the Board. A summary of key risks identified by the Company are included in the 2026 Annual Report.
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	*Compliant*	Deterra does not have an internal audit function. With a small office comprising only 9 employees at the date of this Statement, Deterra has determined that it is not necessary to put in place an internal audit function at this stage. Deterra relies on the systems and processes described in its Anti-Bribery & Corruption Policy and its Whistleblower Policy to form internal controls, alongside Board and Senior Executive inquiry. The Audit & Risk Committee regularly reviews these internal controls and Deterra's Risk Management Framework with the assistance of its external auditor.

	Recommendation	Compliance	Comment
	improving the effectiveness of its risk management and internal control processes.		
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.	*Compliant*	Deterra's key risks are outlined in the 2026 Annual Report alongside Deterra's plan for how it manages those risks. Deterra, through its Board and Audit & Risk, People & Performance and Sustainability Committees, monitors its risks and controls for those risks.

	Recommendation	Compliance	Comment
	PRINCIPLE 8: REMUNERATE FAIRLY AND RESPONSIBLY		
8.1	The board of a listed entity should: (a) have a remuneration committee 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 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.	*Compliant*	The People and Performance Committee is responsible for Deterra's remuneration framework and policies. The Committee is comprised of: • Mr Alexander Morrison (Independent, Non-Executive Director); • Ms Leanne Heywood (Independent, Non-Executive Director); and • Ms Adele Stratton (Non-Executive Director). The Chair of the People and Performance Committee is Mr Alexander Morrison, who is an Independent Director. The People and Performance Committee Charter is available to access on Deterra's website at: https://www.deterraroyalties.com/about/corporate-governance/. Deterra's 2026 Annual Report sets out the meeting attendance record for this Committee.
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.	*Compliant*	Deterra's Nomination and Governance Committee Charter sets out a framework for oversight of remuneration of non-executive directors. Deterra's People and Performance Committee Charter sets out a framework for oversight of remuneration of Executive Directors and other Senior Executives. Further detail on the policies and practices regarding the remuneration of Non-Executive Directors, Executive Directors and other Senior Executives is set out in the 2026 Remuneration Report.
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 summary of it.	*Compliant*	Deterra has a Securities Dealing Policy which is available on its website at: https://www.deterraroyalties.com/about/corporate-governance/. The Policy provides that employees must not hedge Deterra securities (or enter into any other arrangements that operate to limit the economic risk associated with holding those securities) where those securities: • were acquired under an employee, executive or director equity plan operated by the Company prior to vesting; or • are subject to a holding lock or restriction on dealing under the terms of an employee, executive

	Recommendation	Compliance	Comment
			or director equity plan operated by the Company.

2026 Corporate Governance Statement
Appendix A - Board skills and experience summary

Skills/Experience	Description	Assessment
Strategy & portfolio development	Experience in developing and overseeing implementation of successful strategy and monitoring performance against strategic objectives. Experience managing, directing or advising on mergers and acquisitions, divestments and/or portfolio optimisation	
Capital markets	Experience working in, or with, debt and equity capital markets to deliver funding solutions	
Resources industry	Technical experience in mining (e.g. exploration, project development, engineering, construction, operations, logistics). Non-technical experience in mining (e.g. investment evaluation, commodity economics, marketing) or experience in the royalty sector	
Risk management	Experience in identifying, monitoring and managing financial and non-financial risk including ESG risks and working with and applying risk management frameworks	
Financial management	Experience of, or qualifications in, financial accounting, reporting and forecasting, and internal financial controls	
People and remuneration	Experience in overseeing workplace culture, people management, development and succession planning and setting reward/recognition frameworks	
Sustainability	Understanding and experience of sustainability best practice	

Expert – recognised formal qualification/s in the field and/or considerable relevant experience and recognised by peers as being a subject matter expert.

Extensive – considerable relevant experience in the subject area, understands the key issues relating to the subject while also understanding whether and when to seek subject matter expertise before reaching a well-considered conclusion.

Competent – some experience in the subject area, is able to engage constructively in discussions in relation to the subject while relying on others, especially subject matter experts, to fill any knowledge gaps, before reaching a well-considered conclusion.

Appendix 4G

Key to Disclosures
Corporate Governance Council Principles and Recommendations

Name of entity

DETERRA ROYALTIES LIMITED

ABN/ARBN	Financial year ended:
88 641 743 348	30 JUNE 2026

Our corporate governance statement[1] for the period above can be found at:[2]

☐	These pages of our annual report:	
☒	This URL on our website:	https://www.deterraroyalties.com/about/corporate-governance/

The Corporate Governance Statement is accurate and up to date as at 17 August 2026 and has been approved by the board.

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

Date:	17 August 2026
Name of authorised officer authorising lodgement:	Bronwyn Kerr, 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 <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]
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.	☒ and we have disclosed a copy of our board charter at: https://www.deterraroyalties.com/about/corporate-governance/	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ 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.	☒	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ 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.	☒	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ 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.	☒	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ 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 <u>in full</u> for the <u>whole</u> 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 <u>in full</u> for the <u>whole</u> of the period above, you can, if you wish, delete this column from the form and re-format it.

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]
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: (1) the measurable objectives set for that period to achieve gender diversity; (2) the entity's progress towards achieving those objectives; and (3) 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 and published under that Act. 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.	☒ and we have disclosed a copy of our diversity policy at: https://www.deterraroyalties.com/about/corporate-governance/ and we have disclosed the information referred to in paragraph (c) at: our Corporate Governance Statement 2026 located at https://www.deterraroyalties.com/about/corporate-governance/ 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.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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]
1.6	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.	☒ and we have disclosed the evaluation process referred to in paragraph (a) at: our Board Charter, Nomination & Governance Committee Charter (in respect of non-executive directors) and People & Performance Committee Charter (in respect of executive directors) each located at https://www.deterraroyalties.com/about/corporate-governance/ and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: our Corporate Governance Statement 2026 located at https://www.deterraroyalties.com/about/corporate-governance/	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
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.	☒ and we have disclosed the evaluation process referred to in paragraph (a) at: our People & Performance Committee Charter located at https://www.deterraroyalties.com/about/corporate-governance/ and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: our Corporate Governance Statement 2026 and Remuneration Report 2026 (under the heading Remuneration Outcomes for FY26 of the Annual Report 2026) located at https://www.deterraroyalties.com/about/corporate-governance/ and https://www.deterraroyalties.com/investors/reports/, respectively	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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 2 - STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE			
2.1	The board of a listed entity should: (a) have a nomination committee 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 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.	☒ and we have disclosed a copy of the charter of the committee at: our Nomination & Governance Committee Charter located at: https://www.deterraroyalties.com/about/corporate-governance/ and the information referred to in paragraphs (4) and (5) at: the headings Board Profile and Meetings of Directors of our Annual Report 2026 located at https://www.deterraroyalties.com/investors/reports/	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
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.	☒ and we have disclosed our board skills matrix at: our Corporate Governance Statement 2026 located at https://www.deterraroyalties.com/about/corporate-governance/	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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]
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.	☒ and we have disclosed the names of the directors considered by the board to be independent directors at: the heading Board Profile of our Annual Report 2026 and our Corporate Governance Statement 2026 and, where applicable, the information referred to in paragraph (b) at: our Corporate Governance Statement 2026 and the length of service of each director at: the heading Board Profile of our Annual Report 2026, each located at https://www.deterraroyalties.com/investors/reports/ and https://www.deterraroyalties.com/about/corporate-governance/ as applicable	☐ set out in our Corporate Governance Statement
2.4	A majority of the board of a listed entity should be independent directors.	☒	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ 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.	☒	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ 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.	☒	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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]
PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	☒ and we have disclosed our values at: our website at https://www.deterraroyalties.com/about/ and under the heading Our Strategy and Our Values of our Annual Report 2026 located at https://www.deterraroyalties.com/investors/reports/	☐ 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.	☒ and we have disclosed our code of conduct at our website at: https://www.deterraroyalties.com/about/corporate-governance/	☐ 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.	☒ and we have disclosed our whistleblower policy at: https://www.deterraroyalties.com/about/corporate-governance/	☐ 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.	☒ and we have disclosed our anti-bribery and corruption policy at: https://www.deterraroyalties.com/about/corporate-governance/	☐ set out in our Corporate Governance Statement

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]
PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS			
4.1	The board of a listed entity should: (a) have an audit committee which: (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, and disclose: (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 (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.	☒ and we have disclosed a copy of the charter of the committee at: https://www.deterraroyalties.com/about/corporate-governance/ and the information referred to in paragraphs (4) and (5) at: the headings Board Profile and Meetings of Directors of our Annual Report 2026 located at https://www.deterraroyalties.com/investors/reports/	☐ set out in our Corporate Governance Statement
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.	☒	☐ 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.	☒	☐ set out in our Corporate Governance Statement

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 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.	☒ and we have disclosed our continuous disclosure compliance policy at: https://www.deterraroyalties.com/about/corporate-governance/	☐ 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.	☒	☐ 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.	☒	☐ 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.	☒ and we have disclosed information about us and our governance on our website at: https://www.deterraroyalties.com/about/corporate-governance/	☐ 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.	☒	☐ 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.	☒ and we have disclosed how we facilitate and encourage participation at meetings of security holders at: our Corporate Governance Statement 2026 located at https://www.deterraroyalties.com/about/corporate-governance/	☐ 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.	☒	☐ 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.	☒	☐ set out in our Corporate Governance Statement

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 7 – RECOGNISE AND MANAGE RISK			
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.	☒ and we have disclosed a copy of the charter of the committee at: https://www.deterraroyalties.com/about/corporate-governance/ and the information referred to in paragraphs (4) and (5) at: the headings Board Profile and Meetings of Directors of our Annual Report 2026 located at https://www.deterraroyalties.com/investors/reports/	☐ set out in our Corporate Governance Statement
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.	☒ and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period at: our Corporate Governance Statement 2026 located at https://www.deterraroyalties.com/about/corporate-governance/	☐ set out in our Corporate Governance Statement
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.	☒ 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: our Corporate Governance Statement 2026 located at https://www.deterraroyalties.com/about/corporate-governance/	☐ set out in our Corporate Governance Statement

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]
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.	☒ and we have disclosed whether we have any material exposure to environmental and social risks at: the heading Business Risk Management of our Annual Report 2026 and, if we do, how we manage or intend to manage those risks at: the heading Business Risk Management of our Annual Report 2026 located at https://www.deterraroyalties.com/investors/reports/	☐ set out in our Corporate Governance Statement

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]
PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY			
8.1	The board of a listed entity should: (a) have a remuneration committee 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 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.	☒ and we have disclosed a copy of the charter of the committee at: https://www.deterraroyalties.com/about/corporate-governance/ and the information referred to in paragraphs (4) and (5) at: the headings Board Profile and Meetings of Directors of our Annual Report 2026 located at https://www.deterraroyalties.com/investors/reports/	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
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.	☒ 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: our Remuneration Report 2026 (under the headings Remuneration Strategy, Executive Remuneration and Non-Executive Director Remuneration of the Annual Report 2026) located at https://www.deterraroyalties.com/investors/reports/	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
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.	☒ and we have disclosed our policy on this issue or a summary of it at: https://www.deterraroyalties.com/about/corporate-governance/ (see Securities Dealing Policy)	☐ set out in our Corporate Governance Statement **OR** ☐ we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable