

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

SPC GLOBAL HOLDINGS LTD (SPG)

ABN/ARBN

20 150 015 446

Financial year ended:

30 June 2026

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

☐ These pages of our annual report:

☒ This URL on our website:

[Corporate Governance | SPC Global Holdings \(ASX:SPG\) Investor Centre](#)

The Corporate Governance Statement is accurate and up to date as at 28 August 2026 and has been approved by the Board of SPG.

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

Date: 28 August 2026

Name of authorised officer: Hayley Coldrey

Authorising lodgement: Group General Counsel and 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.	☒ SPC Global has disclosed a copy of its board charter in Part I of the Company Corporate Governance Plan, available for download at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	
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.	☒ SPC Global has outlined the process in principle 1.2 of the Corporate Governance Statement, available at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	☒ Written agreements are in place with all Directors and Senior Executives. Refer to principle 1.3 of the Corporate Governance Statement, available at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	
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 the Corporate Governance Plan, available at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	

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

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

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation	Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
1.5 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.		☒ The diversity policy has been reviewed and approved by the Board during the last reporting period. A copy of the Company's Diversity Policy can be found at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre. Measurable objectives have also been set and approved with a focus on setting consistent policies and practices across the merged organisation, particularly in areas that support greater female participation. SPC Global has submitted its Workplace Gender Equality Agency (WGEA) reports in line with legislative requirements. The public reports for the combined Corporate Group, reflecting all Australian employing entities within SPC Global are available on our website at: Workplace Gender Equality Agency (WGEA) reports and a further statement at https://spcglobalgroup.com/workplace-gender-equality-statement/

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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 evaluation process referred to in paragraph (a) has been disclosed in paragraph 14 of the Company Corporate Governance Plan available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre. During FY26, given the changes in Board composition throughout the period, the Board undertook a targeted assessment focused on Board composition, skills, governance priorities, succession planning and Committee structure. The assessment built on the prior period Board skills matrix and capability assessment and considered the skills required to support SPC Global's next phase of growth as a listed entity. A full Board, Committee and individual director evaluation is expected to be undertaken once the refreshed Board has been in place for a sufficient period to enable a meaningful assessment.
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 evaluation process referred to in paragraph (a) has been disclosed in the Company Corporate Governance Plan, available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☒ A copy of the charter of the committee is disclosed in Part III of the Corporate Governance Plan available at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre and the information referred to in paragraph (4) and (5) is disclosed in Principle 2.1 of the Corporate Governance Statement.	
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.	☒ The SPG Board Skills Matrix is disclosed in the Corporate Governance Statement, available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre.	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☒ The names of the directors considered by the Board to be independent directors are disclosed in the Corporate Governance Statement, available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre All other information required for recommendation 2.3 is available at the same location, and also found on the website at https://spcglobalgroup.com/board-of-directors/ .	
2.4	A majority of the board of a listed entity should be independent directors.	☐	☒ The majority of the Board were independent directors for the majority of the reporting period, however there was short period of less than two months in which only half of the Board were independent directors. The Board composition has changed early in FY27 such that the majority of the Board directors are now independent.
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 Chair of the Board changed during the reporting period. An independent director became Chair of the Board around half-way through the reporting period. The Chair is not the CEO. Details of the Chair of the Board are disclosed in the Corporate Governance Statement, available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre
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.	☒ The Company has a program for inducting new directors and ongoing professional development. Details in relation to the Company's induction training are detailed in the Corporate Governance Plan, available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	☒ Our values are disclosed at https://spcglobalgroup.com/our-values/	
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.	☒ Our code of conduct for directors is disclosed in part II of the Corporate Governance Plan. The Employee Code of Conduct has been refreshed during the reporting period and is available in the Corporate Governance section of the Company's website. Both are available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	
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.	☒ Whistleblower Protection Policy is disclosed at: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre The Board receives an update including any material incidents reported under the policy at each Board Meeting.	
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.	☒ Anti-bribery and Corruption Policy is disclosed at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre The Board receives an update including any material breaches of the policy at each Board Meeting.	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation	Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.		☒ Information relating to the committee can be found in principle 4.1 of the Corporate Governance Statement. The composition of the Board changed during the reporting period which meant the composition of this committee also changed. Each Chair of the committee was an independent director, however it was not possible, due to Board composition, to have all 3 members as non-executive directors for the entire reporting period. A copy of the charter of the committee is disclosed in part III of the Corporate Governance Plan and the information referred to in paragraph (4) and (5) is disclosed under principle 4.1 of the Corporate Governance Statement. The Corporate Governance Statement is available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre
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.	☒ Refer to the Director's Declaration section of our Annual Report.	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☒ Refer to the following parts of the Corporate Governance Plan which can be found at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre • Paragraph 19 (the role of the Group MD) • Part III (within the charter of the Audit and Risk committee); and In addition, refer to our Risk Management Policy which can be found at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	
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.	☒ Continuous Disclosure Compliance Policy is disclosed at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	
5.2	A listed entity should ensure that its board receives copies of all material market announcements 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.	☒	
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.	☒ Company information and governance is disclosed on our website at https://spcglobalgroup.com/	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	☒	
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	☒ How the Company facilitates and encourages participation at meetings of security holders is disclosed in our Corporate Governance Statement, available at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	
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.	☒	
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.	☒	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation	Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☐	☒ Information relating to the committee can be found in principle 4.1 of the Corporate Governance Statement, available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre The composition of the Board changed during the reporting period which meant the composition of this committee also changed. Each Chair of the committee was an independent director, however due to Board composition, it was not possible to have all 3 members as independent directors for the entire reporting period. A copy of the charter of the committee is disclosed in part III of the Corporate Governance Plan and the information referred to in paragraph (4) and (5) is disclosed under principle 4.1 of the Corporate Governance Statement. The Risk Management Framework is being revised and updated by the management team to fit the evolving nature of the merged organisation. This updated Risk Management Framework will be shared with the Audit & Risk Committee early in the next reporting period once the new Chair of the Audit & Risk Committee commences. The Risk Management Policy outlines the key categories of risk and the approach taken. The Policy can be viewed here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.		☒ During the reporting period the Risk Management Framework was updated to align with the newly merged group including its four business divisions. The Risk Management Framework will continue to be updated by management, and will be reviewed by the Audit & Risk Committee and Board during the next reporting period. The approach to risk and the way it is intended to be governed is set out in section 7 our Corporate Governance Statement and the Risk Management Policy. Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre
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.		☒ Refer to principle 7.3 of our Corporate Governance Statement, available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre
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.	☒ Material exposure to environmental and social risks is outlined in principle 7.4 of our Corporate Governance Statement, available here: Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☒ Details of this committee in accordance with Principle 2.1 are disclosed - refer to that Principle of this Appendix 4G.	
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.	☒ SPC Global has disclosed separately its remuneration policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives in our Remuneration Policy available at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☒ SPC Global has equity based long term incentive plan arrangements which are set out in principle 8.3 of the Corporate Governance Statement. The Company's Securities Trading Policy prohibits participants in its equity-based remuneration schemes from entering into transactions or arrangements that limit or eliminate the economic risk associated with unvested, performance-conditioned or otherwise restricted awards. The policy can be found at Corporate Governance SPC Global Holdings (ASX:SPG) Investor Centre	☐
ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES			
9.1	A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents.	☐ and we have disclosed information about the processes in place at: [insert location]	☐ set out in our Corporate Governance Statement OR ☐ we do not have a director in this position and this recommendation is therefore not applicable OR ☐ 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.	☐	☐ set out in our Corporate Governance Statement OR ☐ we are established in Australia and this recommendation is therefore not applicable OR ☐ 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.	☐	☐ set out in our Corporate Governance Statement OR ☐ we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable ☐ we are an externally managed entity that does not hold an AGM and this recommendation is therefore not applicable

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
ADDITIONAL DISCLOSURES APPLICABLE TO EXTERNALLY MANAGED LISTED ENTITIES			
-	<i>Alternative to Recommendation 1.1 for externally managed listed entities:</i> The responsible entity of an externally managed listed entity should disclose: (a) the arrangements between the responsible entity and the listed entity for managing the affairs of the listed entity; and (b) the role and responsibility of the board of the responsible entity for overseeing those arrangements.	☐ and we have disclosed the information referred to in paragraphs (a) and (b) at: [insert location]	☐ set out in our Corporate Governance Statement
-	<i>Alternative to Recommendations 8.1, 8.2 and 8.3 for externally managed listed entities:</i> An externally managed listed entity should clearly disclose the terms governing the remuneration of the manager.	☐ and we have disclosed the terms governing our remuneration as manager of the entity at: [insert location]	☐ set out in our Corporate Governance Statement