GREAT DIRT
RESOURCES LTD.

Corporate Governance Statement and Appendix 4G

For the financial year ended 30 June 2026

Corporate Governance Statement

The Board of Directors (**Board**) of Great Dirt Resources Ltd (**Great Dirt** or the **Company**) is committed to maintaining high standards of corporate governance and recognises that effective governance supports sustainable business performance, sound risk management and the creation of long-term shareholder value.

The Board is responsible for the Company's corporate governance framework and reviews its governance practices and policies on a regular basis to ensure they remain appropriate for the Company's size, stage of development and operations. The Board recognises that governance practices should evolve as the Company grows and seeks to adopt governance arrangements that are practical, effective and aligned with the best interests of shareholders and other stakeholders.

During the 2026 financial year, the Company undertook a significant Board and management transition, including the appointment of a new Executive Director, Company Secretary and Financial Controller, together with changes to the composition of the Board. These changes have strengthened the Company's governance framework and positioned the Company to support the continued advancement of its exploration and project development activities.

The Board seeks to ensure that shareholders are provided with timely, balanced and transparent information regarding the Company's performance, strategy, risks and governance practices. To support this objective, the Company has adopted a range of corporate governance policies and procedures, which are available on the Corporate Governance section of the Company's website at www.greatdirt.com.au.

ASX Corporate Governance Principles and Recommendations

The Company reviews its corporate governance practices against the ASX Corporate Governance Council's *Corporate Governance Principles and Recommendations (4th Edition)* (ASX Principles). The review of the Company's corporate governance practices for the financial year ended 30 June 2026 was conducted against those principles and recommendations.

The Company has substantially followed the ASX Principles during the reporting period. Where the Company has not followed a recommendation in full, the relevant recommendation, the reasons for non-compliance and the alternative governance practices adopted by the Company are disclosed within this Corporate Governance Statement.

This Corporate Governance Statement reports the governance processes and procedures in place at the Company for the financial year ended 30 June 2026 and is current as at 10 September 2026. The Statement was approved by the Board on 10 September 2026.

The Company's ASX Appendix 4G, together with copies of the Company's key governance policies, Board Charter and committee charters, are available on the Corporate Governance section of the Company's website at www.greatdirt.com.au.

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
Principle 1: Lay solid foundations for management oversight		
Recommendation 1.1 A listed entity should have and disclose a board charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management.	**Yes**	The Board has adopted a formal Board Charter that sets out the roles, responsibilities and authorities of the Board, individual Directors, the Chair, the Company Secretary and the Executive Director. The Board Charter distinguishes between matters reserved to the Board and matters delegated to management. The Board is responsible for governing the Company, setting its strategic direction, overseeing management and monitoring the Company's performance, risk management and compliance. Senior management is responsible for managing the Company's day-to-day operations in accordance with the strategic direction, policies and delegations approved by the Board. The Board does not currently maintain any standing Committees and therefore performs the functions that might otherwise be delegated to Committees. If the size, composition or operations of the Company make it appropriate to do so in future, the Board may establish Committees and determine their role, composition and delegated authority, while retaining ultimate responsibility for those matters. The Board Charter is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 1.2 A listed entity should: (a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and (b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director.	**Yes**	The Board considers nominations for the appointment, election or re-election of Directors having regard to the skills, experience, independence, availability and attributes required by the Company, as well as the requirements of the Company's Constitution, the Corporations Act and the ASX Listing Rules. The Company undertakes appropriate checks before appointing a Director or senior executive, or putting forward a candidate for election as a Director. These checks may include interviews, meetings, background checks, reference checks and confirmation that the candidate has sufficient time to meet their obligations to the Company. The Company provides security holders with all material information in its possession that is relevant to a decision on whether or not to elect or re-elect a Director. This information is provided in the notice of meeting and accompanying explanatory statement for the relevant meeting of shareholders, or by clearly identifying where the information can be found, such as in the Company's Annual Report, on the Company's website or in another document lodged with ASX.
Recommendation 1.3 A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	**Yes**	Under Part A clause 3.4 of the Board Charter, the Company must have a written agreement with each Director and senior executive setting out the terms of their appointment. Each Non-Executive Director has signed a letter of appointment formalising their appointment and outlining the material terms of their appointment. The Non-Executive Directors of the Company have not been appointed for a fixed term. The Executive Director has signed an employment agreement setting out his duties, obligations and remuneration. The Company Secretary is engaged under an employment agreement with the Company, which sets out the roles, responsibilities and remuneration for the role.

<table>
<tr><th>ASX Corporate Governance Principle/Recommendation</th><th>Compliant?</th><th>Particulars of Compliance and If Not Why Not</th></tr>
<tr><td>Recommendation 1.4
The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.</td><td>Yes</td><td>As set out in Part A clause 6 of the Board Charter, the Company Secretary is accountable directly to the Board, through the Chair, on all matters concerning the proper functioning of the Board. The Company Secretary has primary responsibility for ensuring that Board processes and procedures run efficiently and effectively. The role of Company Secretary is held by Nicolle Fleming, who was appointed on 1 April 2026. Ms Fleming's qualifications and experience are available on the Company's website.</td></tr>
<tr><td>Recommendation 1.5
A listed entity should:
(a) have and disclose a diversity policy;
(b) through its board or a committee of the board, set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and
(c) disclose in relation to each reporting period:
(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.</td><td>No</td><td>The Company has adopted a Diversity Policy, which is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au. The Diversity Policy provides a framework for promoting diversity, inclusion and equal opportunity across the Company's workforce and Board.
Due to the size of the Board and the small number of employees, the Company did not set measurable gender diversity objectives for the reporting period. The Board will continue to consider diversity, including gender diversity, as part of recruitment, succession planning and Board composition reviews.
At 10 September 2026, the number and proportion of men and women employed by, or holding office with, Great Dirt was as follows:
<table>
<tr><th></th><th colspan="2">Women</th><th colspan="2">Men</th><th>Total</th></tr>
<tr><th></th><th>#</th><th>%</th><th>#</th><th>%</th><th>#</th></tr>
<tr><td>Employees[1]</td><td>1</td><td>100%</td><td>0</td><td>0%</td><td>1</td></tr>
<tr><td>Senior Executives[2]</td><td>2</td><td>66.7%</td><td>1</td><td>33.3%</td><td>3</td></tr>
<tr><td>Board</td><td>0</td><td>0%</td><td>3</td><td>100%</td><td>3</td></tr>
</table>
1. Excludes Directors and Senior Executives.
2. Includes the Executive Director, Company Secretary and Financial Controller.
3. The Executive Director is included in both the Board and Senior Executive categories.
The Company is not a relevant employer for the purposes of the <i>Workplace Gender Equality Act 2012</i> (Cth) and is therefore not required to report Gender Equality Indicators under that Act.</td></tr>
<tr><td>Recommendation 1.6
A listed entity should:</td><td>Yes</td><td>The Board Charter and the Company's Performance Evaluation Policy outline the processes for evaluating the performance of the Board, individual Directors and any Board Committees. The Company does not currently maintain any standing Board Committees and, accordingly, the Board performs the functions that might otherwise be delegated to Committees.</td></tr>
</table>

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
(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.		During the 2026 financial year, the Board undertook an informal performance evaluation in connection with the Board transition and related appointments. The review considered Board composition, roles and responsibilities, individual Director contributions, and the mix of skills and experience reflected in the Board Skills Matrix in Annexure A. The outcomes of the review informed subsequent changes to the Board and Executive Team. The Board intends to undertake future performance evaluations in accordance with the process set out in the Performance Evaluation Policy.
Recommendation 1.7 A listed entity should: (a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	**Yes**	The Board Charter, Performance Evaluation Policy and Remuneration and Nomination Committee Charter outline the processes for evaluating the performance of the Company's senior executives. The Board oversees the performance evaluation of the executive team on an annual basis, unless this responsibility has been delegated to a Board Committee. The Company does not currently maintain any standing Board Committees and, accordingly, the Board performs this function. During the 2026 financial year, the Board undertook an informal performance evaluation process in respect of the Company's senior executives, comprising the Executive Director, Company Secretary and Financial Controller. The review considered the skills, experience, responsibilities and performance requirements of those roles and was undertaken in connection with the management transition and related appointments during the reporting period. The Board intends to undertake future senior executive performance evaluations in accordance with the process set out in the Performance Evaluation Policy.
Principle 2: Structure the board to be effective and add value		
Recommendation 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	**No**	The Company does not currently comply with this recommendation because it has not established a separate Nomination Committee that satisfies the composition requirements in Recommendation 2.1. Due to the size of the Board and the current scale of the Company’s operations, the Company considers it appropriate for the full Board to perform the functions that would otherwise be undertaken by a Nomination Committee. The Board has adopted a Remuneration and Nomination Committee Charter, which outlines the role, composition, functions and responsibilities of a Nomination Committee. Until such time as a separate committee is established, the full Board carries out those functions in accordance with the Charter. Matters relating to Board composition, succession planning, Director appointments and re-elections, independence, diversity, Board skills and experience, and professional development are considered by the Board as required, including as separate agenda items at Board meetings where appropriate. These matters are informed by the Board Skills Matrix set out in Annexure A. In doing so, the Board reviews the size, structure and composition of the Board to ensure that it has an appropriate balance of skills, knowledge, experience, independence and diversity to discharge its duties and responsibilities effectively. The Remuneration and Nomination Committee Charter is available on the Corporate Governance page of the Company’s website, www.greatdirt.com.au.

<table>
<tr><th>ASX Corporate Governance Principle/Recommendation</th><th>Compliant?</th><th>Particulars of Compliance and If Not Why Not</th></tr>
<tr><td>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.</td><td></td><td></td></tr>
<tr><td>Recommendation 2.2
A listed entity should have and disclose a board skills matrix setting out the mix of skills and diversity that the board currently has or is looking to achieve in its membership.</td><td>Yes</td><td>The Board seeks to maintain an appropriate mix of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively and add value through its deliberations.
The Company has adopted and disclosed a Board Skills Matrix, which is set out in Annexure A to this Corporate Governance Statement. The matrix identifies the mix of skills, experience and diversity currently represented on the Board, as well as the skills and attributes that the Board considers desirable having regard to the Company’s current and evolving business needs. The Board reviews its composition against the Board Skills Matrix periodically, including when considering Board succession, Director appointments and professional development requirements. A profile of each Director, including their skills, experience and period of office, is set out in the Directors’ Report of the latest Annual Report.</td></tr>
<tr><td>Recommendation 2.3
A listed entity should disclose:
(a) the names of the directors considered by the board to be independent directors;
(b) if a director has an interest, position or relationship of the type described in Box 2.3 (Factors relevant to assessing the independence of a director) 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.</td><td>Yes</td><td>The Board assesses the independence of each Director annually, or more frequently if circumstances require, having regard to the factors relevant to assessing independence in the ASX Corporate Governance Principles and Recommendations and the definition of independence adopted in the Company’s Board Charter.
As at the date of this Corporate Governance Statement, the Board comprised three Directors. The Board does not currently consider any Director to be independent.
<table>
<tr><th>Director</th><th>Role</th><th>Independent</th><th>Date appointed</th><th>Tenure</th></tr>
<tr><td>Jeremy Whybrow</td><td>Non-Executive Chair</td><td>No</td><td>28 August 2023</td><td>3 years</td></tr>
<tr><td>Martin Helean</td><td>Non-Executive Director</td><td>No</td><td>28 August 2023</td><td>3 years</td></tr>
<tr><td>Tim Laneyrie</td><td>Executive Director</td><td>No</td><td>18 March 2026</td><td>< 1 year</td></tr>
</table>
Tim Laneyrie is an Executive Director and is therefore not considered independent.
Jeremy Whybrow and Martin Helean are not considered independent as each has served in an executive capacity with the Company within the preceding three years. In addition, all current Directors hold Performance Rights issued under the Company’s Employee Securities Incentive Plan. While the Performance Rights are subject to Company-level vesting conditions and are not linked to individual performance objectives, the Board considered these arrangements as part of its independence assessment.
The definition of independence adopted by the Company is set out in the Board Charter, which is available on the Corporate Governance page of the Company’s website, www.greatdirt.com.au.</td></tr>
<tr><td>Recommendation 2.4</td><td>No</td><td>The Board recognises that it does not currently have a majority of independent Directors. As at the date of this Corporate Governance Statement, none of the Company’s three Directors are considered independent for the purposes of the ASX Corporate Governance Principles and Recommendations.</td></tr>
</table>

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
A majority of the board of a listed entity should be independent directors.		Having regard to the Company's current size, scale, stage of development and operations, the Board considers its current composition appropriate at this time. The Board comprises Directors with relevant technical, operational, corporate and capital markets experience, and is of a size that enables efficient decision-making and close oversight of the Company's activities. The Board will continue to monitor its composition, including Director independence, skills and diversity, as part of its regular Board composition and succession planning reviews. These reviews are informed by the Board Skills Matrix set out in Annexure A. As the Company grows and its activities evolve, the Board will consider the appointment of additional independent Directors where appropriate.
Recommendation 2.5 The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	**No**	Jeremy Whybrow, who has been appointed as Non-Executive Chair, is not considered independent as he has served in an executive capacity with the Company within the preceding three years and holds Performance Rights issued under the Company's Employee Securities Incentive Plan. The Board considers that Mr Whybrow remains the most appropriate person to act as Chair at this time, having regard to his knowledge of the Company, technical and industry experience, and ability to facilitate effective Board oversight. The Chair is not the same person as the Executive Director. The Board will continue to consider Chair independence as part of its ongoing Board composition and succession planning reviews. The definition of independence adopted by the Company is set out in the Board Charter, which is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 2.6 A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	**Yes**	The Company has processes in place to support the induction of new Directors and the ongoing development of existing Directors. These processes are designed to ensure that Directors have the knowledge, information and access to management and advisers required to discharge their duties and responsibilities effectively. As set out in the Board Charter and the Remuneration and Nomination Committee Charter, new Directors are provided with an induction appropriate to their role, experience and the Company's activities. This may include meetings with Directors, senior management, the Company Secretary and external advisers, access to key corporate governance documents, briefings on the Company's projects, strategy, financial position, risk profile and continuous disclosure obligations, and information regarding the Company's policies and procedures. The Board periodically reviews whether Directors require further professional development to maintain or enhance the skills and knowledge needed to perform their roles effectively. This review is informed by the Board Skills Matrix set out in Annexure A, Board composition and succession planning reviews, the Company's activities and strategic priorities, and changes in legal, regulatory and governance requirements. Directors are encouraged to undertake relevant professional development and training, including in relation to governance, listed company obligations, exploration and mining industry developments, risk management and other matters relevant to the Company's operations.
Principle 3 – Instil a culture of acting lawfully, ethically and responsibly		
Recommendation 3.1 A listed entity should articulate and disclose its values.	**Yes**	The Board has approved a Statement of Values which articulates the standards and behaviours expected of the Company's Directors, senior executives and employees. Senior executives are responsible for embedding and reinforcing those values across the Company, including through appropriate training and by demonstrating the Company's values in their interactions with employees.

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
		The Company's Statement of Values is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 3.2 A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure that the Board or a committee of the Board is informed of any material breaches of that code.	**Yes**	The Company has adopted a Code of Conduct which sets out the principles covering appropriate conduct in a variety of contexts and outlines the minimum standards of behaviour expected from Directors, management, employees, contractors and consultants. The Code of Conduct covers matters including personal and professional behaviour, conflicts of interest, public and media comment, use of Company resources, security of information, discrimination and harassment, corrupt conduct, occupational health and safety, compliance with laws, fair dealing, insider trading, responsibilities to investors and reporting matters of concern. The Code of Conduct provides that any material breaches will be reported by the Company Secretary to the Board. The Company's Code of Conduct is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 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.	**Yes**	The Company has adopted a Whistleblower Protection Policy to provide a safe and confidential environment for eligible persons to raise concerns about suspected unethical or illegal conduct, misconduct or an improper state of affairs or circumstances in relation to the Company and its controlled entities. The policy sets out the types of disclosures that may be made, the persons who may receive a protected disclosure, the protections available to eligible whistleblowers, and how reports will be received, assessed, investigated and reported by the Company. The policy provides that the Board or its delegated committee will be informed of any material incidents reported under the policy, including any information that may be materially price sensitive in accordance with the Company's Continuous Disclosure Policy. The Company's Whistleblower Protection Policy is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 3.4 A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the Board or a committee of the Board is informed of any material breaches of that policy.	**Yes**	The Company has adopted an Anti-Bribery and Anti-Corruption Policy which confirms the Company's zero-tolerance approach to bribery and corruption and its commitment to acting professionally, fairly and with integrity in all business dealings. The policy sets out the responsibilities of the Company's Representatives in observing and upholding the Company's position on bribery and corruption, supports a culture of integrity, transparency and ethical conduct consistent with the Company's Statement of Values and Code of Conduct, and provides guidance on how to identify, prevent and respond to bribery and corruption risks. The policy provides that material breaches must be reported to the Board. The Company's Anti-Bribery and Anti-Corruption Policy is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Principle 4 – Safeguard the integrity of corporate reports		

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
Recommendation 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.	**No**	Given the size and composition of the Board, the Company does not currently have a stand-alone audit committee. The Board considers that, having regard to the Company's current size, scale and stage of development, it is appropriate for the full Board to perform the functions that would otherwise be undertaken by an audit committee. The Company has adopted an Audit and Risk Committee Charter, which outlines the role, composition, functions and responsibilities of an Audit and Risk Committee. Until such time as a separate committee is established, the full Board carries out those functions having regard to the Charter. The Board oversees the integrity of the Company's corporate reporting, including by reviewing the audited annual financial statements, reviewed half-year financial statements and other material corporate reports before release. In performing this role, the Board considers matters including accounting policies, significant accounting judgements, material audit matters, compliance with accounting standards and legal requirements, internal controls, risk management processes and the adequacy of disclosures. The Board also oversees the external audit function, including the appointment, performance, independence, remuneration, resignation or removal of the external auditor, the scope and adequacy of the external audit, the external auditor's independence declaration and any recommendations arising from the audit. The Company has adopted a Policy on Selection, Appointment and Rotation of External Auditors, under which audit quality, independence, capability, value for money, ethical behaviour and audit partner rotation arrangements are considered when selecting or reviewing the external auditor. The Company supports the rotation of the external audit engagement partner in accordance with applicable legislative and professional requirements. The external auditor is required to have appropriate arrangements in place for lead signing partner and independent review partner rotation and succession planning. The Audit and Risk Committee Charter and the Policy on Selection, Appointment and Rotation of External Auditors are available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 4.2 The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	**Yes**	Before approving the Company's financial statements for a financial period, the Board receives a written declaration from the Executive Director and the Financial Controller responsible for the Company's finance function. The declaration confirms that, in their opinion, the Company's financial records have been properly maintained, the financial statements comply with applicable accounting standards and give a true and fair view of the Company's financial position and performance, and that the opinion has been formed on the basis of a sound system of risk management and internal control operating effectively. The Board considers this declaration, together with the financial statements, audit or review materials and any other relevant supporting information, before approving the financial statements for release.

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
Recommendation 4.3 A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	**Yes**	For periodic corporate reports released to the market that are not audited or reviewed by the external auditor, including quarterly activities reports and quarterly cash flow reports, the Company applies an internal verification and approval process. Draft reports are prepared by management with input from relevant personnel and advisers, reviewed by the Executive Director and finance function as appropriate, and then submitted to the Board for review and approval prior to release. As part of this process, the Board considers whether the report is materially accurate, balanced and consistent with the Company's records, financial information, operating activities and disclosure obligations. Reports are not released to the market until the required internal review and Board approval process has been completed.
Principle 5 – Make timely and balanced disclosure		
Recommendation 5.1 A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under ASX Listing Rule 3.1.	**Yes**	The Company complies with this recommendation. The Company has adopted a written Continuous Disclosure Policy to guide compliance with its continuous disclosure obligations under ASX Listing Rule 3.1 and section 674 of the Corporations Act. The policy reinforces the Company's commitment to keeping the market fully informed of information that may have a material effect on the price or value of the Company's securities and describes the processes in place to support timely, accurate and balanced disclosure. The Continuous Disclosure Policy sets out the Company's disclosure framework, including the role of the Continuous Disclosure Committee, the appointment of the Executive Director and Company Secretary as Disclosure Officers, the internal notification and escalation process for potentially material information, the approval process for ASX announcements, procedures for managing false markets and market speculation, protocols for investor, analyst and media briefings, and processes for verifying ASX announcements and unaudited or unreviewed periodic corporate reports. All Directors, officers and employees are required to promptly report potentially material information to a Disclosure Officer, or to the Chair if no Disclosure Officer is available. The Continuous Disclosure Policy is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 5.2 A listed entity should ensure that its Board receives copies of all material market announcements promptly after they have been made.	**Yes**	The Company complies with this recommendation. The Continuous Disclosure Policy requires all material ASX announcements to be approved by the Continuous Disclosure Committee or the Board, as applicable, before release. The policy provides that the Board must receive a copy of all material ASX announcements promptly after they have been made. The Company Secretary is responsible for lodging announcements with ASX, liaising with ASX on continuous disclosure matters and ensuring announcements are placed promptly on the Company's website following receipt of ASX confirmation that the information has been released to the market.
Recommendation 5.3 A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	**Yes**	The Continuous Disclosure Policy provides that the Company will lodge all presentation materials with ASX prior to the presentation commencing and place that information on the Company's website promptly following completion of the briefing. The policy also requires that no material price sensitive information be disclosed in investor, analyst or media briefings unless it has already been announced to ASX, and that questions requiring disclosure of price sensitive information be declined or taken on notice until the information has first been released to the market.
Principle 6 – Respect the rights of security holders		

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
Recommendation 6.1 A listed entity should provide information about itself and its governance to investors via its website.	**Yes**	The Company complies with this recommendation. The Company provides information about itself and its governance to investors through its website, including corporate information, ASX announcements, annual directors' reports, financial statements and other corporate reports, media releases and investor updates, investor presentations and other shareholder materials. The Company's website also includes a Corporate Governance section from which shareholders can access the Company's Constitution, Board and committee charters, corporate governance policies and procedures, and other information required or considered appropriate for shareholders.
Recommendation 6.2 A listed entity should have an investor relations program that facilitates effective two-way communications with investors.	**Yes**	The Company complies with this recommendation. The Company has adopted a Shareholder Communications Policy, which is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au. The policy is designed to facilitate effective two-way communication with shareholders and recognises the value of providing current and relevant information to shareholders. The Company communicates with shareholders through annual reports, notices of meeting and explanatory materials, general meetings, newsletters or letters from the Chair, ASX announcements, the Company's website, social media platforms and other channels determined by the Board or management to be appropriate from time to time. The Company also makes available a telephone number and email address for shareholder enquiries and endeavours to respond to shareholder enquiries in a timely and appropriate manner.
Recommendation 6.3 A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	**Yes**	The Company complies with this recommendation. The Shareholder Communications Policy discloses how the Company facilitates and encourages participation at meetings of shareholders. Notices of general meetings are distributed to shareholders in accordance with the Corporations Act and are drafted in clear, concise and effective language. Shareholders are encouraged to use general meetings to ask questions on any relevant matter, with time specifically set aside for shareholder questions. At the Company's annual general meeting, the Chair allows a reasonable opportunity for shareholders to ask questions about, or make comments on, the management of the Company. Shareholders who are unable to attend may be given the opportunity to submit questions or comments ahead of the meeting. The Company's auditor attends the annual general meeting and is available to answer questions regarding the conduct of the audit, the preparation and content of the auditor's report and related matters. Notices of meeting encourage shareholders who are unable to attend to participate in voting by lodging proxies, and any documents tabled or made available at a shareholder meeting are uploaded to the Company's website.
Recommendation 6.4 A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	**Yes**	The Company complies with this recommendation. The Shareholder Communications Policy provides that all substantive resolutions at a meeting of shareholders are decided by a poll rather than by a show of hands.
Recommendation 6.5 A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	**Yes**	The Company complies with this recommendation. Through the Company's share registry, all shareholders are given the option and are encouraged to receive communications from the Company electronically by registering their email address online. The Company believes electronic communication, particularly through its website, is an efficient way of distributing information in a timely and convenient manner. The Company also makes available a telephone number and email address for shareholders to make enquiries, and shareholders may communicate electronically with the Company and, through the share registry, with the Company's security registry.

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
Principle 7 – Recognise and manage risk		
Recommendation 7.1 The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (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 paragraph (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.	**No**	The Company does not currently comply with this recommendation because it has not established a separate risk committee that satisfies the composition requirements in Recommendation 7.1. Due to the size and composition of the Board and the current scale of the Company's operations, the Company considers it appropriate for the full Board to perform the functions that would otherwise be undertaken by a risk committee. The Company has adopted an Audit and Risk Committee Charter, which outlines the role, responsibilities, composition and operation of an Audit and Risk Committee if and when established by the Board. Until such time as a separate committee is established, the full Board undertakes those responsibilities having regard to the Charter. The Board oversees the Company's risk management framework, risk profile, risk appetite, internal controls, compliance systems, material business risks and insurance arrangements. The Company has also adopted a Risk Management Policy and risk management framework. The Risk Management Policy provides that the Board reviews all major strategies, decisions, transactions and corporate actions, including their impact on the risks facing the Company, undertakes regular reviews of material risks and reviews the Company's risk profile at least annually. The Audit and Risk Committee Charter and Risk Management Policy are available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 7.2 The board or a committee of the board should: (a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) disclose, in relation to each reporting period, whether such a review has taken place.	**Yes**	The Company complies with this recommendation. The Board undertakes regular reviews of the material risks facing the Company and reviews the Company's risk profile at least annually, normally in conjunction with the strategic planning process. The Risk Management Policy provides that the Company discloses in each reporting period whether such a review has taken place and that the Board undertakes an annual review of the identified risk areas. During the reporting period, the Board reviewed the Company's risk management framework and risk profile. The Board considered the Company's material risk areas, risk controls and risk management processes and was satisfied that the framework remained appropriate having regard to the Company's size, scale, stage of development and operations.
Recommendation 7.3 A listed entity should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or	**Yes**	The Company complies with this recommendation. The Company does not currently have a separate internal audit function, having regard to its size, scale, stage of development and operations. The Board considers that a separate internal audit function is not presently required but will continue to assess the need for such a function as the Company's activities evolve.

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
(b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.		In the absence of a separate internal audit function, the Board, supported by management and external advisers where required, evaluates and seeks to continually improve the effectiveness of the Company's governance, risk management and internal control processes. The Audit and Risk Committee Charter provides a framework for oversight of internal controls, risk management, governance processes, fraud risk, compliance matters and the Company's control environment. These processes include Board review of the risk register, risk profile and material risk areas, management reporting on new and emerging risks and related controls, review of internal compliance and control systems, consideration of suspected or actual frauds, thefts or breaches of law, and periodic engagement with management, auditors and advisers on matters relevant to the Company's risk and control environment.
Recommendation 7.4 A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.	**Yes**	The Company complies with this recommendation. The Company recognises that it may have exposure to environmental and social risks arising from its exploration activities, project development activities, regulatory obligations, stakeholder engagement and the communities and environments in which it operates. The Risk Management Policy identifies environmental risks, social risks, health and safety risks, operational risks, jurisdictional risks, sustainability and climate change risks, legal and regulatory risks and other material risk areas as potential risks to the Company. The Company manages these risks through its risk management framework, Board oversight, management processes and compliance systems. The Risk Management Policy is designed to ensure a structured approach to identifying, assessing and managing risks that could impact the achievement of the Company's objectives. The Board reviews major strategies, decisions, transactions and corporate actions for their impact on the risks facing the Company and undertakes regular reviews of material risks and the Company's risk profile. The Company seeks to minimise adverse impacts from its activities on the environment and the communities in which it operates. This includes maintaining appropriate controls, monitoring and mitigation measures, complying with applicable laws, licences, approvals and standards, and considering environmental, social, sustainability and community-related matters as part of its ongoing risk management and decision-making processes.
Principle 8 – Remunerate fairly and responsibly		
Recommendation 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	**No**	The Company does not currently comply with this recommendation because it has not established a separate Remuneration Committee that satisfies the composition requirements in Recommendation 8.1. Due to the size and composition of the Board and the current scale of the Company's operations, the Company considers it appropriate for the full Board to perform the functions that would otherwise be undertaken by a Remuneration Committee. The Company has adopted a Remuneration and Nomination Committee Charter, which outlines the role, composition, functions and responsibilities of a Remuneration Committee if and when established by the Board. Until such time as a separate committee is established, the full Board carries out those functions having regard to the Charter. The Board is responsible for reviewing and making decisions in relation to the remuneration of Directors, the Executive Director and other senior executives, including fixed remuneration, short-term and long-term incentives, equity-based remuneration, employment terms and performance-related arrangements. In doing so, the Board seeks to ensure that remuneration is appropriate, market competitive, aligned with the Company's objectives and risk appetite, and not excessive having regard to the Company's size, scale, stage of development and operations.

ASX Corporate Governance Principle/Recommendation	Compliant?	Particulars of Compliance and If Not Why Not
and the individual attendances of the members at those meetings; or (b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.		The Board may obtain external remuneration advice where appropriate and considers matters including comparable market data, individual role and responsibilities, experience and performance, shareholder alignment, incentive plan rules, statutory and ASX requirements and the Company's financial position. The Remuneration and Nomination Committee Charter is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.
Recommendation 8.2 A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of Executive Directors and other senior executives.	Yes	The Company complies with this recommendation. The Company separately discloses its policies and practices regarding the remuneration of Non-Executive Directors and the remuneration of the Executive Director and other senior executives in the Remuneration Report contained in the Company's Annual Report and through its corporate governance policies and charters. Non-Executive Directors receive fixed fees for their services as Directors and may be reimbursed for reasonable expenses incurred in performing their duties. Non-Executive Director remuneration is structured to preserve independence and objectivity and is not generally linked to the Company's performance. Non-Executive Directors may participate in equity-based incentive arrangements where approved by the Board and, where required, shareholders. The remuneration of the Executive Director and other senior executives is designed to attract, retain and motivate appropriately qualified and experienced executives, while aligning their interests with the Company's strategic objectives and shareholder interests. Executive remuneration may comprise fixed remuneration, superannuation, short-term or long-term incentives and equity-based remuneration, having regard to the relevant executive's role, responsibilities, experience, performance and the Company's circumstances. Details of Director and executive remuneration for the reporting period are set out in the Company's Annual Report.
Recommendation 8.3 A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	Yes	The Company complies with this recommendation. The Company has adopted equity-based remuneration arrangements and has a policy that prohibits participants from entering into transactions, whether through derivatives or otherwise, that limit the economic risk of participating in those arrangements in relation to unvested equity instruments or vested securities that remain subject to disposal restrictions. The Company's Securities Trading Policy prohibits relevant persons from hedging or otherwise entering into arrangements that limit the economic risk associated with holding unvested equity instruments, including performance rights, or vested Company securities that are subject to disposal restrictions. This prohibition is intended to preserve the intended alignment between participants and shareholders and to ensure that performance hurdles and disposal restrictions operate as intended. The Securities Trading Policy is available on the Corporate Governance page of the Company's website, www.greatdirt.com.au.

Annexure A – Board Skills Matrix

Skills and Experience
■ Very experienced
▓ Experienced
▒ Sufficient
░ Limited experience
□ No experience

Skills and Experience	Description	Importance	Rating
Resource Sector & Exploration	Experience in exploration, development, processing or production of base metals or other minerals, including direct experience in the operational and technical aspects of exploration programs, geology, resource estimation and project development.	A director's experience in the mining or resources industry assists the Great Dirt board in strategic planning and risk management strategies. Experience with value-add exploration programs, geological interpretation, resources and reserves development, and progression of mining operations is important to assist the Board with exploration planning, project evaluation and strategy.	■ ■ ▓
Mining Operations	Former or current mining executive with operational mining experience.	As Great Dirt transitions from explorer to project developer, a director's understanding of mining engineering, mine design, mining methods and operational risk is essential to support sound operational oversight and long-term financial success.	■ ■ ░
Financial and accounting	Former or current CFO, or professional experience in corporate finance, financial accounting, reporting and treasury.	Financial acumen, demonstrated through experience in financial accounting and reporting, corporate finance and internal financial controls, equips a director to interpret financial performance, contribute to financial planning, oversee budgets and funding arrangements, apply discipline to cost control, and support rigorous risk identification and mitigation.	▓ ▒ □
Legal and governance	Knowledge of relevant laws and regulatory frameworks, and an ability to identify and oversee the Company's management of its legal and contractual obligations and compliance management.	A director's relevant legal knowledge and ability to implement high standards of governance assist in ensuring Company compliance with laws and regulations applicable to listed resources entities, including financial and corporate business activities. Such experience also contributes to the Board's understanding of the role of directors and the Board's legal responsibilities.	▓ ▓ ▒
Risk Management	Direct involvement in risk management and insurance, and experience as a current or former member of another company's risk management committee.	Maintaining effective risk identification, management and internal controls, together with an understanding of specialist risks such as cyber security, taxation and jurisdictional risk, is a cornerstone of Great Dirt's audit and risk management framework.	▓ ▓ ▒

Skills and Experience	Description	Importance	Rating
Debt and Equity Fundraising	Experience with capital management strategies and fundraisings (including debt financing and capital raisings).	Relevant experience in capital management strategies informs the Board as to complex financial, regulatory and operational issues.	▩ ▨ ▨
Stakeholder relations	Experience in stakeholder relations, including shareholders, Traditional Owners, government and community engagement.	A track record of effective engagement with key stakeholders at national, regional and local levels, including community relations, government affairs, non-government organisations and investor relations is important to support the Board's oversight of stakeholder strategy and communication.	▩ ▩ ▩
Human Resources and Leadership	Senior executive experience and the ability to assess executive and Board performance, executive remuneration and succession planning, and to influence organisational culture.	A director's executive experience in attracting, leading and retaining a high-performing team supports delivery of the Company's strategic objectives. Experience in talent development, executive succession planning, remuneration benchmarking, incentive structures and organisational culture is important to sustaining strong financial, operational and people outcomes.	■ ▩ ▨
Health, Safety, Environment and Community (HSEC)	Experience in integrating HSEC principles into decision-making, proactively identifying and mitigating HSEC risks, understanding environmental sustainability practices, and familiarity with government relations and grant funding programs.	A director's experience in workplace health and safety, environmental compliance and sustainability, community relations and government affairs supports effective oversight of the frameworks and processes designed to ensure regulatory compliance, responsible environmental management, pursuit of relevant funding opportunities, and the continued development of Great Dirt's social licence to operate.	▩ ▨ □
International Jurisdiction Experience	Director or executive experience working outside Australia or serving on the board of a company with international operations.	International experience can provide valuable guidance on matters including foreign laws and regulations, cultural understanding, strategic insight, access to international networks, and other issues that arise when operating across jurisdictions.	▩ ▩ ▩
Board of Director Experience	Director or senior executive experience sitting on, or interacting directly with, a board and dealing with strategic planning and corporate governance.	Experience as a director or senior executive overseeing management, setting strategic direction and acting in the best interests of stakeholders is valuable to the Board. Relevant skills include executive leadership, industry expertise, business and financial acumen, governance and compliance knowledge, and stakeholder management.	▩ ▩ ▩
Mergers and Acquisitions (M&A)	Experience in deal-making, joint ventures, strategic partnerships, asset acquisitions or divestments.	As Great Dirt pursues growth through project acquisitions and potential strategic partnerships, a director's experience in M&A transactions, due diligence processes, deal structuring and negotiations is valuable for evaluating opportunities and managing transaction risks.	■ ▨ ▨

Rules 4.7.3 and 4.10.3

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

Great Dirt Resources Ltd

ABN/ARBN	Financial year ended:
44 670 840 301	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:	www.greatdirt.com.au

The Corporate Governance Statement is accurate and up to date as at 10 September 2026 and has been approved by the board.

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

Date:	10 September 2026
Name of authorised officer authorising lodgement:	Nicolle Fleming – Company Secretary

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[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://greatdirt.com.au/our-company/corporate-governance/	
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.	☒	
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	☒	
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.	☒	

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[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.		☒ set out in our Corporate Governance Statement A copy of our Diversity Policy is available at: https://greatdirt.com.au/our-company/corporate-governance/ The Company has not set measurable gender diversity objectives for the reporting period. The reasons for this, and the Company's gender diversity disclosures, are set out in the Corporate Governance Statement.
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) in the Company's Corporate Governance Statement, Board Charter, Remuneration and Nomination Committee Charter and Performance Evaluation Policy on our website: https://greatdirt.com.au/our-company/corporate-governance/ and whether a performance evaluation was undertaken for the reporting period in accordance with that process in the Company's Corporate Governance Statement found: https://greatdirt.com.au/our-company/corporate-governance/	

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]
1.7	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) in the Company's Corporate Governance Statement, Board Charter, Remuneration and Nomination Committee Charter and Performance Evaluation Policy on our website: https://greatdirt.com.au/our-company/corporate-governance/ and whether a performance evaluation was undertaken for the reporting period in accordance with that process in the Company's Corporate Governance Statement found: https://greatdirt.com.au/our-company/corporate-governance/	

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.		☒ set out in our Corporate Governance Statement The Company does not have a separate Nomination Committee that satisfies the composition requirements in Recommendation 2.1. Having regard to the size of the Board and the current scale of the Company's operations, the Board considers it appropriate for the full Board to perform the functions that would otherwise be undertaken by a Nomination Committee. The Company has adopted a Remuneration and Nomination Committee Charter, which is available at: https://greatdirt.com.au/our-company/corporate-governance/ The processes the Board employs to address Board succession, Board composition, skills, experience, independence and diversity are set out in 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.	☒ and we have disclosed our board skills matrix in the Company's Corporate Governance Statement found: https://greatdirt.com.au/our-company/corporate-governance/	

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]**
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 in the Company's Corporate Governance Statement found: https://greatdirt.com.au/our-company/corporate-governance/ and, where applicable, the information referred to in paragraph (b) in the Company's Corporate Governance Statement found: https://greatdirt.com.au/our-company/corporate-governance/ and the length of service of each director in the Company's Corporate Governance Statement found: https://greatdirt.com.au/our-company/corporate-governance/	
2.4	A majority of the board of a listed entity should be independent directors.		☒ set out in our Corporate Governance Statement
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
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.	☒	
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 in the Company's Statement of Values on the Company's website found: https://greatdirt.com.au/our-company/corporate-governance/	
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 Policy on the Company's website found: https://greatdirt.com.au/our-company/corporate-governance/	

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]**
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 on the Company's website found: https://greatdirt.com.au/our-company/corporate-governance/	
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 on the Company's website found: https://greatdirt.com.au/our-company/corporate-governance/	

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 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.		☒ set out in our Corporate Governance Statement The Company does not have a separate Audit Committee that satisfies the composition requirements in Recommendation 4.1. Having regard to the size of the Board and the current scale of the Company's operations, the Board considers it appropriate for the full Board to perform the functions that would otherwise be undertaken by an Audit Committee. The Company has adopted an Audit and Risk Committee Charter, which is available at: https://greatdirt.com.au/our-company/corporate-governance/ The processes the Board 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 are set out in the 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.	☒	
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.	☒	

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 Policy on the Company's website found: https://greatdirt.com.au/our-company/corporate-governance/.	
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.	☒ and we have disclosed information about us and our governance on the Company's website: https://greatdirt.com.au/our-company/corporate-governance/.	
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.	☒ and we have disclosed how we facilitate and encourage participation at meetings of security holders in our Shareholder Communications Policy and Corporate Governance Statement on the Company's website found: https://greatdirt.com.au/our-company/corporate-governance/	
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.	☒	

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.		☒ set out in our Corporate Governance Statement The Company does not have a separate Risk Committee that satisfies the composition requirements in Recommendation 7.1. Having regard to the size of the Board and the current scale of the Company's operations, the Board considers it appropriate for the full Board to perform the functions that would otherwise be undertaken by a Risk Committee. The Company has adopted an Audit and Risk Committee Charter, which is available at: https://greatdirt.com.au/our-company/corporate-governance/ The processes the Board employs for overseeing the entity's risk management framework are set out in the 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 in the Company's Corporate Governance Statement on the Company's website found: https://greatdirt.com.au/our-company/corporate-governance/	
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 in the Company's Corporate Governance Statement found: https://greatdirt.com.au/our-company/corporate-governance/	

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]
7.4	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 in the Company's Annual Report and Corporate Governance Statement found: https://greatdirt.com.au/investor-centre/financial-reports/ https://greatdirt.com.au/our-company/corporate-governance/ and, if we do, how we manage or intend to manage those risks in the Company's Annual Report and Corporate Governance Statement found: https://greatdirt.com.au/investor-centre/financial-reports/ https://greatdirt.com.au/our-company/corporate-governance/	

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.		☒ set out in our Corporate Governance Statement The Company does not have a separate Remuneration Committee that satisfies the composition requirements in Recommendation 8.1. Having regard to the size of the Board and the current scale of the Company's operations, the Board considers it appropriate for the full Board to perform the functions that would otherwise be undertaken by a Remuneration Committee. The Company has adopted a Remuneration and Nomination Committee Charter, which is available at: https://greatdirt.com.au/our-company/corporate-governance/ The processes the Board employs for setting the level and composition of remuneration for Directors and senior executives, and for ensuring that such remuneration is appropriate and not excessive, are set out in the Corporate Governance Statement.
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 in the Company's Board Charter, Remuneration and Nomination Committee Charter and Corporate Governance Statement found: https://greatdirt.com.au/our-company/corporate-governance/	
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 in the Company's Securities Trading Policy found: https://greatdirt.com.au/our-company/corporate-governance/	

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES			
9.1	A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents.		☒ we do not have a director in this position 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.		☒ we are established in Australia 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.		☒ we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable
ADDITIONAL DISCLOSURES APPLICABLE TO EXTERNALLY MANAGED LISTED ENTITIES			
-	*Alternative to Recommendation 1.1 for externally managed listed entities:* 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.		N/A
-	*Alternative to Recommendations 8.1, 8.2 and 8.3 for externally managed listed entities:* An externally managed listed entity should clearly disclose the terms governing the remuneration of the manager.		N/A