ASX: WIA

Corporate Governance Statement

Approach to Corporate Governance

Wia Gold Limited ACN 141 940 230 (**Company** or **Wia**) has established a corporate governance framework, the key features of which are set out in this Corporate Governance Statement (**Statement**). This Statement relates to the Company's corporate governance practices for the financial year ended 30 June 2026.

The Company's corporate governance practices reflect the commitment by the Board of Directors to implement the highest standards of ethics, integrity, legal and statutory compliance. In establishing the corporate governance framework of the Company, the Board has adopted practices that are consistent with the ASX Corporate Governance Council's Principles and Recommendations (4th Edition) (**Principles and Recommendations**). The Company has followed each recommendation where the Board has considered the recommendation to be an appropriate benchmark for its corporate governance practices. The Principles and Recommendations recognise that different companies may legitimately adopt different governance practices based on a range of factors including size, complexity, history and corporate culture. In accordance with the "if not, why not" reporting regime, where after due consideration, the Company has departed from any recommendations provided by the ASX Corporate Governance Council an explanation has been provided.

This Corporate Governance Statement is current as at 23 September 2026 and was reviewed, approved and authorised for release to the ASX by the Board of Directors on that date. It should be read in conjunction with the information on Wia's website (www.wiagold.com.au), the Company's Appendix 4G and the 2026 Annual Report released on 23 September 2026.

Principle 1 – Lay solid foundations for management and oversight

1.1 Have and disclose a Board Charter

The Board is responsible for the overall performance and success of the Company, and takes responsibility for setting its strategic direction, overseeing management of the Company, monitoring financial performance, reviewing and monitoring systems of risk management and internal control. In addition, it oversees the corporate governance framework of the Company and monitoring the implementation of the Company's Code of Conduct, policies and charters that reflect the values of the Company and guides the conduct of its directors and employees.

The Company's Board Charter sets out the specific responsibilities of the Board, and those matters delegated to senior management. In addition, it sets out the establishment, operation and management of Board Committees, Directors' access to Company records and information, details of the Board's relationship with management, details of the Board's performance review and details of the Board's disclosure policy.

A copy of the Board Charter can be found here.

1.2 Appointment and election of Directors

When considering Board appointments, the Company ensures that appropriate checks are undertaken to verify the candidate's character, experience, education, criminal record and bankruptcy history.

A profile of each Director is included in every Annual Report and the Company ensures that all material information relevant to a Shareholder's decision on whether to elect or re-elect a Director is provided to Shareholders in the relevant notice of meeting at which their election is proposed to be approved, as well as confirmation that appropriate pre-appointment checks have been conducted and whether the Board supports the Director's election or re-election and why.

A profile of each Director setting out their experience, expertise and period of office is set out in the Directors' Report in the 2026 Annual Report and the Company's website can be found here.

1.3 Written agreements with Directors and senior executives

The Company has in place a written agreement with each Non-Executive Director personally (rather than with an entity for supply of their services) which outlines the terms of their appointment, the Company's expectations in relation to Director's duties and responsibilities, time commitment and compliance with Company policies, procedures and regulatory requirements. In addition, the agreement sets out the indemnity and insurance arrangements that the Company has in place and the Company's policy on Director's access to information and seeking external independent professional advice. Any material variations to written agreements with Directors are disclosed to ASX in accordance with ASX Listing Rule 3.16.4.

The Company has written contracts in place with each senior executive which sets out the terms of their appointment, a description of their position, duties and responsibilities, remuneration details, leave entitlements and the circumstances giving rise to termination.

Further information can be found in the Remuneration Report in the 2026 Annual Report.

1.4 Accountability of the Company Secretary

The Company Secretary is appointed by the Board and has a reporting function to the Board.

The Company Secretary has a direct line of communication with the Chair and all Directors and is responsible for supporting the proper functioning of the Board which includes, but is not limited to, facilitating Board and Committee meetings, providing advice on governance and procedural issues, communicating with ASX and ASIC on all regulatory matters, monitoring adherence to Board policies and procedures and retaining all professional advisors at the Board's request.

Each Director has direct access to the Company Secretary and vice versa.

The responsibilities of the Company Secretary are set out in the Board Charter located here.

1.5 Diversity Policy

The Company is committed to building a diverse and inclusive workforce across a wide range of workforce demographics that extends beyond gender. The Company recognises and values the unique contribution people can make because of their individual background and different skills, experiences and perspectives, including persons with co-existing domestic responsibilities. The Company values the differences between its people and the contribution these differences make to the Company. To that end, it adopted a "Diversity and Inclusion Policy" during the financial year.

The Company is committed to providing an inclusive workplace and promoting gender diversity across the organisation; however, the Board acknowledges that the Company's ability to achieve gender balance is influenced by the size, nature and location of its operations. Therefore, it is not considered appropriate at this stage that the Board set measurable objectives specifically to achieve gender diversity both at a Board level and workforce generally. The Board will continue to monitor diversity levels on an ongoing basis and will consider establishing measurable objectives as the Company develops and its circumstances change.

For the reporting period ended 30 June 2026 the proportions of women are as follows:

Board	0%
Senior Executives[1]	50%
Whole organisation	27%

The Company is not a "relevant employer" under the Workplace Gender Equality Act 2012 (Cth) and is therefore not required to report against the Workplace Gender Equality Indicators.

A copy of the Diversity and Inclusion Policy can be found here.

1.6 Performance evaluation of the Board

The Board considers the evaluation of both its own and senior executive's performance as fundamental to establishing a culture of performance and accountability. Performance evaluation of the Board and any applicable Board committees is managed by the Chairman, working with the Company Secretary.

The Board has an agreed performance evaluation process detailed in its Process for Performance Evaluations policy.

During the financial year, the Board undertook an evaluation of its own performance having regard to the Company's strategy, current Board composition and the skills and experience considered appropriate for the next phase of the Company's development. As part of this process, the Board considered succession and capability requirements, resulting in the appointment of Henk Diederichs as CEO & Managing Director in February 2026 and Adam Smits as a new Non-Executive Director in March 2026, with both appointments further strengthening the Board's skills and experience.

The Board is satisfied that its current composition is appropriate in the Company's circumstances and is satisfied that the performance of the Board and its members meet the Company's requirements.

A copy of the Process for Performance Evaluation can be found here.

1.7 Evaluation of Senior Executives

A review of the Company's senior executives is undertaken in line with its Process for Performance Evaluations.

Formal performance evaluations of the CEO & Managing Director and Chief Financial Officer were not completed during the financial year, as the CEO & Managing Director only commenced employment in February 2026 and the Chief Financial Officer in March 2026. The decision was made to waive a formal performance appraisal until a full financial years' service has been completed.

The Company's current size and structure allowed the Chair and the Board to regularly discuss the performance of all senior executives throughout the period, considering issues or concerns if and when they arose.

A copy of the Process for Performance Evaluation can be found here.

[1] "Senior Executive" for these purposes means Key Management Personnel of the Company, excluding the CEO & Managing Director and Non-Executive Directors, but includes the Company Secretary.

Principle 2 – Structure the board to add value

2.1 Nomination Committee

Given the size and scale of the Company's operations, the full Board undertakes the role of the Nomination Committee. The Board considers that the formation of a separate Nomination Committee would not provide any additional benefits at this time.

The Board reviews the Company's succession plans to assist in maintaining the appropriate mix of skills, experience, expertise and diversity on the Board.

The Board ensures there are plans in place to manage the succession of the CEO & Managing Director and other senior executives.

The Board may, when it considers it necessary or appropriate, seek advice from external consultants or specialists.

2.2 Skills and experience

The Board recognises the need for Directors to have a relevant blend of skills and personal experience across a range of disciplines to properly manage and oversee the Company's operations and effectively discharge its corporate governance and oversight responsibilities. The Board has developed a Board skills matrix (disclosed below) for each Director to self-assess their skills and experience considered relevant to the Company.

Wia Gold Limited FY 2026 Skills Matrix

Expert Extensive Sufficient Limited

Skills and Experience		Current Skills Mix
Executive Leadership Experience	Senior executive or director leadership in organisations of comparable size and complexity.	
Strategy and Planning	Identifying and critically assessing strategic opportunities and threats to any organisation's policies and business objectives.	
Resource Industry Experience	Experience in resource exploration and generation of mineral exploration programs.	
Health & Safety and Environment	Workplace health and safety and environmental experience, implementing health, safety and wellbeing strategies, proactive identification and prevention of health, safety and environmental risks.	
Issues Management and Stakeholder Engagement	Experience in engaging with stakeholders on Company objectives, its performance and strategy and understanding of local communities and culture and working with government and industry regulators.	
Resources Project Development	Formulation and execution of mining scoping study and feasibility studies to define and assess project scope, economic potential, financing options and risk factors.	

Risk Management	Applying broad based risk management frameworks in various regulatory or business environments, identifying key risks to an organisation related to key areas of operations, monitoring risk and compliance.	
Finance, Commerce & Accounting	Professional qualifications in, or a high-level understanding of financial accounting and reporting, internal financial and risk controls and demonstrates commercial acumen.	
Legal, Governance and Compliance	Demonstrated commitment to high standards of Corporate Governance through experience gained working in a legal and/or regulatory environment and/or dealing with legal and regulatory matters in a board or an executive role in an organisation and identifying key issues and developing appropriate policy parameters.	
Capital Markets & Investor Relations	Expertise in capital markets including investor engagement, equity financing, joint ventures, mergers and acquisitions.	
Sustainability and Environment	A commitment to social responsibility, understanding of shifting community expectation, disclosure and reporting requirements, and global and national developments in ESG issues including climate change and human rights.	
Jurisdictional Operation Experience	Senior experience in African locations and demonstrated ability to maintain key in-country relationships.	

A profile of each Director setting out their experience, expertise and period of office is set out in the Directors' Report in the 2026 Annual Report and on the Company's website www.wiagold.com.au

2.3 Directors' status and length of service

The Board recognises the importance of the Non-Executive Directors and the role they play in exercising independent judgement and oversight of the Company's activities and the importance of ensuring that Non-Executive Directors are free from interests and relationships that could or could reasonably be perceived to materially interfere with the Director's ability to exercise independent judgment and act in the Company's best interests.

The Board annually assesses the independence of Directors taking into consideration the criteria of the type described in Box 2.3 of the Principles and Recommendations. This assessment may occur more than once each year if there is change in circumstances that may impact upon the independence of a Non-Executive Director. Individual Directors must not participate in assessing their own independence and must provide to the Board all information relevant to the assessment.

Name	Role	Independent	Appointment Date
Josef El-Raghy	Non-Executive Chairman	No	18 April 2024
Andrew Pardey	Non-Executive Director	Yes	1 October 2020
Mark Arnesen	Non-Executive Director	Yes	24 March 2023
Adam Smits	Non-Executive Director	Yes	5 March 2026

Mr Josef El-Raghy is not considered independent as he is a substantial shareholder and held an executive position with the Company in the last three years.

Mr Andrew Pardey, Mr Mark Arnesen and Mr Adam Smits are considered independent. In undertaking this assessment, the Board considered the grants of options to Mr Pardey and Mr Arnesen in 2023 and 2024 and the grant of performance rights to Mr Smits in 2026. The Board determined that the options and performance rights are appropriately structured to recognise service, not performance and should not reasonably be seen to interfere with their capacity to bring independent judgement on issues before the Board or to act in the best interest of the Company.

The composition of the Board, and each member's skills and experience are outlined in the Directors' Report in the 2026 Annual Report and on the Company's website www.wiagold.com.au

2.4 Independence of Directors

The Company's Board Charter requires that, where practical, the majority of the Board should be independent. The Board currently comprises a total of five Directors, three of whom are considered to be independent.

2.5 Chair of the Board

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

The Chairman of the Board, Mr Josef El-Raghy is not considered to be independent as defined by the Principles and Recommendations due to his substantial shareholding in the Company and his previous role as Executive Chairman. The Board considers Mr El-Raghy is the most appropriate person for this role given his extensive knowledge of the Company and his significant experience in the resources industry.

2.6 Induction of new Directors and professional development of Directors

The Board is responsible for ensuring that new Directors undergo an induction process in which they are given a full briefing on the Company, including meeting with key executives, visits to the Company's premises and an induction package. The goal of the program is to assist new Directors to participate fully and actively in Board decision-making at the earliest opportunity.

All Directors are expected to maintain the skills required to effectively discharge their obligations to the Company. Directors are encouraged to undertake continuing professional education and subject to approval, the Company will pay reasonable expenses in relation to relevant industry seminars and educational courses.

Principle 3 – Act ethically and responsibly

3.1 Corporate values

The Company is committed to promoting good corporate conduct grounded by strong ethics and responsibility. To this end, it has a Board approved Code of Conduct identifying its values and expected behaviours and promotes an organisational culture that enables employees to respond appropriately in a variety of situations and to be accountable for their decisions.

The Company has not developed a separate 'values statement', instead it currently relies on the Code of Conduct to provide the guiding principles and expected norms of the Company.

3.2 Code of Conduct

The Company has established a Code of Conduct as a framework for decisions and actions promoting ethical and responsible decision making and conduct during employment. It underpins the Company's commitment to integrity and fair dealing in its business affairs and its duty of care to all its employees, clients and stakeholders. It sets out the principles and standards expected of anyone working for, or engaged by, the Company.

There were no reported breaches of the Code of Conduct during the financial year.

A copy of the Code of Conduct is located here.

3.3 Whistleblower Policy

In accordance with its commitment to maintaining the highest standards of conduct and ethical behaviour, the Company has established a Whistleblower Policy.

The Company encourages the reporting of any suspected unethical, illegal, fraudulent or undesirable conduct involving the Company. The Company will ensure that those persons who make a report, are free to do so without fear of intimidation, disadvantage or reprisal. All disclosures, whether or not they are material, are reported to the Board who is responsible for managing the Company's response.

There were no matters reported under the Whistleblower Policy during the financial year.

A copy of the Whistleblower Policy is located here.

3.4 Anti-Bribery and Corruption Policy

The Company has a zero-tolerance approach to bribery or corruption in its business. The Code of Conduct, together with the Anti-Bribery and Corruption Policy, documents the Company's commitment to ensure all officers, employees, contractors, agents and any other party representing Wia, will act fairly, honestly, with integrity and in compliance with the law. The Code of Conduct, together with the Anti-Bribery and Corruption Policy, sets out the standards and behaviour the Company expects of its officers, employees and representatives and links with the Whistleblower Policy for the reporting of any actual or suspected breaches.

There were no reported breaches of the Anti-Bribery and Corruption Policy during the financial year.

A copy of the Anti-Bribery and Corruption Policy is located here.

Principle 4 – Safeguard integrity in corporate reporting

4.1 Audit Committee

The Board has established an Audit and Risk Committee (**ARC**) to oversee audit and risk related activities.

The role, composition, functions and responsibilities of the ARC are set out in the ARC Charter. The Charter also outlines the process employed by the Board of Directors to 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.

Initially the ARC was chaired by independent Non-Executive Director Mr Mark Arnesen with Mr Josef El-Raghy in his capacity as Executive Chairman and independent Non-Executive Director Mr Andrew Pardey as members. On 5 March 2026, Mr Josef El-Raghy resigned as a member of the ARC and Mr Adam Smits was appointed as a member, therefore changing the composition of the ARC so that it was structured in compliance with Recommendation 4.1.

Following the restructure, the ARC was comprised of the following independent Non-Executive Directors:

Name	Role	Independent
Mark Arnesen	Chair	Yes
Andrew Pardey	Member	Yes
Adam Smits	Member	Yes

The ARC held one meeting during the financial year. Details of each member's qualifications, experience and meeting attendance are set out on pages 14 and 15 of the Directors' Report contained within the 2026 Annual Report.

A copy of the Audit and Risk Committee Charter is located here.

4.2 Financial Statements

In connection with the half-year and year-end financial reports, the CEO & Managing Director and Chief Financial Officer provide a declaration to the Board in accordance with Australian Accounting Standards and the Corporations Act that, in their opinion, the financial records have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the Company, and their opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.

4.3 Verification of financial reporting

When preparing reports for release to the market including the quarterly activity and cash flow reports these reports are prepared by, or under the supervision of, subject-matter experts and reviewed by the CEO & Managing Director, Chief Financial Officer and General Manager for Exploration for accuracy and material requirements before being presented to the Board for consideration and approval prior to release to the ASX.

Principle 5 – Make timely and balanced disclosure

5.1 Continuous disclosure policy

The Company has a Continuous Disclosure Policy designed to comply with its disclosure obligations under the *Corporations Act 2001* (Cth) and ASX Listing Rules to promote investor confidence in the Company. The Board has appointed the Company Secretary as the person responsible for communicating with ASX and overseeing and coordinating the timely disclosure of information to ASX, subject to prior review and approval of all announcements by the Directors. In addition, the Continuous Disclosure Policy sets out the obligations and accountability of all Directors, Officers, and employees of the Group in relation to confidentiality and continuous disclosure.

A copy of the Continuous Disclosure Policy is located here.

5.2 Notification of announcements to Directors

The Company Secretary ensures that the Board are made aware when any announcement is due to be released, that they have an opportunity to review and comment on all material announcements and that they promptly receive a copy of all material ASX announcements following their lodgement.

5.3 Investor and analyst presentations

The Company Secretary ensures any new and substantive investor and analyst presentations are released to the ASX Market Announcements Platform ahead of the relevant presentation in compliance with ASX Listing Rule 3.1 and Recommendation 5.3.

Principle 6 – Respect the rights of security holders

6.1 Company information on website

The Company's website www.wiagold.com.au provides information on its Board and Management, key corporate documents, information regarding its projects, operations, strategic objectives, community involvement and links to all material periodically released to ASX.

The website also includes an option for Shareholders to register for inclusion in the distribution of email updates from the Company including but not limited to, ASX Announcements, Investor Presentations, Financial Statements and any other information deemed relevant.

The dedicated Corporate Governance section which contains links to key policies, procedures and charters of the Company is located here.

6.2 Investor Relations Program

The Company has a proactive approach to clearly and consistently communicating the Company's activities and objectives to shareholders, the media and the wider investment community and actively encourages ongoing shareholder engagement and feedback.

The Company has an investor relations program that aims to facilitate effective two-way communication with investors, which includes:

a) Issuing regular written shareholder communications such as quarterly financial reporting and an Annual Report which address the Company's strategy and performance.

b) Making available on the Company's website important information such as Company presentations.

c) Sending and receiving shareholder communications electronically, both from the Company and its share registry.

d) Maintaining the Board and governance section and investor and media centre on the Company website, including posting all announcements after they have been disclosed to the market.

e) Engaging in a program of interactions with current and potential investors, and analysts, including participating in investor meetings, relevant conferences, and webinars.

f) Promoting two-way interaction with shareholders, by supporting shareholder participation in the AGM.

g) Ensuring that continuous disclosure obligations are understood and complied with throughout the Company.

In addition to electronic communication via the ASX website, the Company publishes all ASX releases, including annual and half-year financial statements, on the Company's website at www.wiagold.com.au.

6.3 Shareholder participation at general meetings

To ensure that security holders have the opportunity to participate at meetings of members:

a) At the Annual General Meeting, shareholders elect the Directors and have the opportunity to express their views, ask questions about Company business and vote on items of business for resolution by shareholders; and

b) The Company's external auditor shall attend the Company's Annual General Meeting and is available to answer shareholder questions about the conduct of the audit and the preparation and content of the audit report.

In relation to the election and re-election of Directors, shareholders are informed of the names of candidates submitted for election and re-election as Directors at a general meeting of shareholders. In order to enable shareholders to make an informed decision regarding the election, the following information is supplied to shareholders:

a) Biographical details (including competencies and qualifications and information sufficient to enable an assessment of the independence of the candidate).

b) Details of material business relationships between the candidate and the Company and the candidate and Directors of the Company.

c) Directorships held.

d) The term of office currently served by any Directors subject to re-election.

e) Any other particulars required by law.

6.4 Resolutions at meetings of security holders

The Company ensures that all substantive resolutions at a meeting of Shareholders are decided by poll.

6.5 Electronic communication with security holders

The Company supports electronic communications with its shareholders. All shareholders have the option of receiving part or all of their communications electronically, and the Company regularly encourages shareholders to elect for, or transition to, electronic communications. Contact details for the Company's share registry are made available for shareholders on the Company's website and in key communications to shareholders.

Principle 7 – Recognise and manage risk

7.1 Risk management committee

The Board has established an Audit and Risk Committee (**ARC**) to oversee audit and risk related activities. The role, composition, functions and responsibilities of the ARC are set out in the ARC Charter.

Initially the ARC was chaired by independent Non-Executive Director Mr Mark Arnesen with Mr Josef El-Raghy in his capacity as Executive Chairman and independent Non-Executive Director Mr Andrew Pardey as members. On 5 March 2026, Mr Josef El-Raghy resigned as a member of the ARC and Mr Adam Smits was appointed as a member, therefore changing the composition of the ARC so that it was structured in compliance with Recommendation 7.1.

Following the restructure, the ARC was comprised of the following independent Non-Executive Directors:

Name	Role	Independent
Mark Arnesen	Chair	Yes
Andrew Pardey	Member	Yes
Adam Smits	Member	Yes

The ARC held one meeting during the financial year. Details of each member's attendance are set out on page 15 of the Directors' Report contained within the 2026 Annual Report.

A copy of the Audit and Risk Committee Charter is located here.

7.2 Risk management framework

The Board has overall accountability for risk management and is supported in its oversight by the Audit and Risk Committee (**ARC**). Responsibility for implementing the risk management framework and managing material business risks is delegated to the CEO & Managing Director with the assistance of senior executives.

In accordance with the Company's Risk Management Policy, the Board reviews the Company's risk management framework at least annually to satisfy itself that it remains sound, to determine whether there have been any changes in the material business risks the Company faces, and to ensure that the Company is operating within the risk appetite set by the Board.

During the financial year, the ARC reviewed the Company's risk management framework and the Board subsequently reviewed and approved the revised framework.

A copy of the Company's Risk Management Policy is located here.

7.3 Internal audit

The Company does not currently have an internal audit function. The Board considers that, given the size and nature of the Company's operations, the establishment of an internal audit function is not currently warranted and is satisfied that the processes disclosed below are appropriate for the Company's size and stage of development and that they provide a sound basis for monitoring and enhancing governance and control systems.

To evaluate and continually improve the effectiveness of the Company's risk management and internal control processes, the ARC together with the Board oversees processes for evaluation and continually improving the effectiveness of the Company's governance, risk management and internal control systems. These processes include:

a) Review of key business processes and risk controls by management, the ARC and the Board.

b) Feedback from the external auditor in relation to internal controls and financial reporting processes.

c) Engagement of external advisers and consultants where specialist expertise is required.

7.4 Environmental and social risks

The Company, as an exploration and development company, faces inherent risks in its activities, including economic, environmental and social sustainability risks, which may materially impact the Company's ability to create or preserve value for its Shareholders.

To manage and mitigate these inherent risks, the Company has in place a suite of policies and procedures to ensure that it operates within a robust risk management framework and that sustainable and responsible business practices are ongoing.

The Board, supported by the ARC oversees the management of these risks through regular reporting from management and the regular review of the Company's Risk Management Framework.

Further information on the Company's material business risks and their management is provided on pages 12 - 13 of the 2026 Annual Report.

Principle 8 – Remunerate fairly and responsibly

8.1 Remuneration Committee

Given the size and scale of the Company's operations, the full Board undertakes the role of the Remuneration Committee. The Board is responsible 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 considers establishing a separate Remuneration Committee at this stage would not provide any additional benefits.

The Board will continue to assess the Company's circumstances and establish a Remuneration Committee when deemed appropriate.

8.2 Remuneration of Directors and senior executives

The Company's remuneration policy is to ensure that the remuneration package properly reflects the relevant individual's duties and responsibilities and that remuneration is competitive in attracting, retaining and motivating people of the highest quality.

Non-Executive Directors are remunerated by way of fixed remuneration (cash fees), superannuation contributions and from time-to-time, incentive securities (i.e. options and/or performance rights).

Levels of fixed remuneration for Non-Executive Directors reflect the time commitment and responsibilities of the role. Non-Executive Directors are paid their fees out of the maximum aggregate amount approved by shareholders for the remuneration of Non-Executive Directors. The sum each Non-Executive Director is paid is determined by the Board. Additional fees can be paid for participation on Board Committees or where the time commitment is in excess of that which is typical for a Non-Executive Director of the Company.

While the Company's Non-Executive Directors have been granted unlisted options and performance rights they do not receive performance-based remuneration as it may lead to bias in their decision-making and compromise their objectivity.

Subject to obtaining any required approvals, the Company's Non-Executive Directors may also choose to receive shares in the Company as part of their remuneration instead of receiving cash and may participate in equity schemes of the Company, such as option schemes.

Non-Executive Directors are not provided with retirement benefits other than superannuation. The Company's Non-Executive Directors are entitled to and receive their statutory superannuation entitlement.

Remuneration packages for Executive Directors and other senior executives include an appropriate balance of fixed remuneration and performance-based remuneration.

Fixed remuneration is reasonable and fair, taking into account the Company's obligations at law and labour market conditions, and relative to the scale of the Company's business. It reflects core performance requirements and expectations.

Performance-based remuneration is linked to clearly specified performance targets. These targets are aligned to the Company's short and long-term performance objectives and are appropriate to its circumstances, goals and risk appetite.

Termination payments, if any, for senior executives are agreed in advance and the agreement clearly addresses what will happen in the case of early termination. There is no termination payment for removal for misconduct.

Details on the Company's approach to remuneration and the amount of remuneration and all monetary and non-monetary components for all Directors and key management personnel are included in the Remuneration Report on pages 18 - 25 of the 2026 Annual Report.

8.3 Equity-based remuneration

The Company has an equity-based remuneration scheme in the form of its Employee Securities Incentive Plan. The Company issues equity (i.e. options and performance rights) pursuant to this Plan in order to attract and retain the services of key employees and to provide an incentive linked to the performance of the Company.

The Company's Securities Trading Policy prohibits key management personnel from entering into transactions or arrangements which limit the economic risk of participating in unvested entitlements under any equity-based remuneration scheme.

A copy of the Company's Security Trading Policy can be found here.

Appendix 4G

Key to Disclosures
Corporate Governance Council Principles and Recommendations

Name of entity

Wia Gold Limited

ABN/ARBN	Financial year ended:
141 940 230	30 June 2026

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

☐	These pages of our annual report:	
☑	This URL on our website:	https://www.wiagold.com.au/corporate-governance/

The Corporate Governance Statement is accurate and up to date as at 23 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: 23 September 2026

Name of authorised officer authorising lodgement:	Joanna Kiernan Company Secretary

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

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

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

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

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

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

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

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

ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

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

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

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

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <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.	☑ and we have disclosed a copy of our diversity policy at: https://wiagold.com.au/corporate-governance/ [*insert location*] and we have disclosed the information referred to in paragraph (c) at: ……………………………………………………………………………… [*insert location*] and if we were included in the S&P / ASX 300 Index at the commencement of the reporting period our measurable objective for achieving gender diversity in the composition of its board of not less than 30% of its directors of each gender within a specified period.	☑ set out in our Corporate Governance Statement **<u>OR</u>** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.6	A listed entity should: (a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	☑ and we have disclosed the evaluation process referred to in paragraph (a) at: https://www.wiagold.com.au/corporate-governance/ in Clause 1.6 of the Corporate Governance Statement and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: https://www.wiagold.com.au/corporate-governance/ in the Corporate Governance Statement	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ we are an externally managed entity and this recommendation is therefore not applicable

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation 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]
1.7	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.	☑ https://www.wiagold.com.au/corporate-governance/ and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: https://www.wiagold.com.au/corporate-governance/ in the Corporate Governance Statement	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
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.	☐ *[If the entity complies with paragraph (a):]* and we have disclosed a copy of the charter of the committee at: …………………………………………………………………… [*insert location*] and the information referred to in paragraphs (4) and (5) at: …………………………………………………………………… [*insert location*] *[If the entity complies with paragraph (b):]* and we have disclosed the fact that we do not have a nomination committee and the processes we employ to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively at: …………………………………………………………………… [*insert location*]	☑ set out in our Corporate Governance Statement **<u>OR</u>** ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.2	A listed entity should have and disclose a board skills matrix setting out the mix of skills that the board currently has or is looking to achieve in its membership.	☑ and we have disclosed our board skills matrix within in the Corporate Governance statement attached.	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ we are an externally managed entity and this recommendation is therefore not applicable

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation 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 at: https://www.wiagold.com.au/corporate-governance/ in the Corporate Governance Statement and, where applicable, the information referred to in paragraph (b) at: https://www.wiagold.com.au/corporate-governance/ in the Corporate Governance Statement and the length of service of each director at: https://www.wiagold.com.au/corporate-governance/ in the Corporate Governance Statement	☐ set out in our Corporate Governance Statement
2.4	A majority of the board of a listed entity should be independent directors.	☑	☐set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.5	The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	☐	☑ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.6	A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	☑ This information is disclosed in the Corporate Governance Statement attached to this Appendix 4G.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	☐ and we have disclosed our values at:	☑ set out in our Corporate Governance Statement
3.2	A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure that the board or a committee of the board is informed of any material breaches of that code.	☑ and we have disclosed our code of conduct at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	☑ and we have disclosed our whistleblower policy at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or committee of the board is informed of any material breaches of that policy.	☑ and we have disclosed our anti-bribery and corruption policy at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
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.	☑ *[If the entity complies with paragraph (a):]* and we have disclosed a copy of the charter of the committee at: https://wiagold.com.au/corporate-governance/ [*insert location*] and the information referred to in paragraphs (4) and (5) at: in our corporate governance statement and 2026 Annual Report. *[If the entity complies with paragraph (b):]* and we have disclosed the fact that we do not have an audit committee and the processes we employ that independently verify and safeguard the integrity of our corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner at: ………………………………………………………………………… [*insert location*]	☐ set out in our Corporate Governance Statement
4.2	The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	☑ in the Corporate Governance Statement on in clause 4.2.	☐ set out in our Corporate Governance Statement
4.3	A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	☑ In the Corporate Governance Statement	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE			
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	☑ and we have disclosed our continuous disclosure compliance policy at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	☑	☐ set out in our Corporate Governance Statement
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	☑	☐ set out in our Corporate Governance Statement
PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS			
6.1	A listed entity should provide information about itself and its governance to investors via its website.	☑ and we have disclosed information about us and our governance on our website at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	☑	☐ set out in our Corporate Governance Statement
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	☑ and we have disclosed how we facilitate and encourage participation at meetings of security holders at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement
6.4	A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	☑ and we have disclosed this policy in the Company's Shareholder Communication Policy located at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement
6.5	A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	☑ and we have disclosed this policy in the Company's Shareholder Communication Policy located at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 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.	☑ *[If the entity complies with paragraph (a):]* and we have disclosed a copy of the charter of the committee at: https://www.wiagold.com.au/corporate-governance/ and the information referred to in paragraphs (4) and (5) at: In our Corporate Governance Statement and 2026 Annual Report. *[If the entity complies with paragraph (b):]* and we have disclosed the fact that we do not have a risk committee or committees that satisfy (a) and the processes we employ for overseeing our risk management framework at: …………………………………………………………………………… [*insert location*]	☐ set out in our Corporate Governance Statement
7.2	The board or a committee of the board should: (a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) disclose, in relation to each reporting period, whether such a review has taken place.	☑ and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period at: In our Corporate Governance Statement	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
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.	☐ *[If the entity complies with paragraph (a):]* and we have disclosed how our internal audit function is structured and what role it performs at: …………………………………………………………………………… [*insert location*] *[If the entity complies with paragraph (b):]* and we have disclosed the fact that we do not have an internal audit function and the processes we employ for evaluating and continually improving the effectiveness of our risk management and internal control processes at: …………………………………………………………………………… [*insert location*]	☑ set out in our Corporate Governance Statement
7.4	A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.	☑ and we have disclosed whether we have any material exposure to environmental and social risks in the Corporate Governance Statement and the 2026 Annual Report and, if we do, how we manage or intend to manage those risks at: in the Corporate Governance Statement, the 2026 Annual Report and the Company's Risk Management Policy located at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 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.	☐ *[If the entity complies with paragraph (a):]* and we have disclosed a copy of the charter of the committee at: …………………………………………………………………… [*insert location*] and the information referred to in paragraphs (4) and (5) at: …………………………………………………………………… [*insert location*] *[If the entity complies with paragraph (b):]* and we have disclosed the fact that we do not have a remuneration committee and the processes we employ for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive: …………………………………………………………………… [*insert location*]	☑ set out in our Corporate Governance Statement **<u>OR</u>** ☐ we are an externally managed entity and this recommendation is therefore not applicable
8.2	A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.	☑ and we have disclosed separately our remuneration policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives at: https://www.wiagold.com.au/corporate-governance/ and in the 2026 Annual Report's Remuneration Report.	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ we are an externally managed entity and this recommendation is therefore not applicable
8.3	A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	☑ and we have disclosed our policy on this issue or a summary of it at: https://www.wiagold.com.au/corporate-governance/	☐ set out in our Corporate Governance Statement **<u>OR</u>** ☐ we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable **<u>OR</u>** ☐ we are an externally managed entity and this recommendation is therefore not applicable

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
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 **<u>OR</u>** ☑ we do not have a director in this position and this recommendation is therefore not applicable **<u>OR</u>** ☐ 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 **<u>OR</u>** ☑ we are established in Australia and this recommendation is therefore not applicable **<u>OR</u>** ☐ 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 **<u>OR</u>** ☑ 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
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.	☐ and we have disclosed the information referred to in paragraphs (a) and (b) at: ………………………………………………………………………. [*insert location*]	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		**Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:**	**Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]**
-	*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.	☐ and we have disclosed the terms governing our remuneration as manager of the entity at: …………………………………………………………………………….. [*insert location*]	☐ set out in our Corporate Governance Statement