Appendix 4G

Key to Disclosures
Corporate Governance Council Principles and Recommendations

Name of entity

SkinKandy Limited

ABN/ARBN	Period ended:
80 636 484 814	04 July 2026

The period is from **21 May 2026**, the date on which it was admitted to the official list of the Australian Securities Exchange (ASX), to the end of the Company's 52-week financial year on **4 July 2026**.

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

☒	This URL on our website:	[Corporate Governance | SkinKandy Limited]

The Corporate Governance Statement is accurate and up to date as at **25 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: **25 September 2026**

Name of authorised officer: Carl Larzabal,
Joint 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 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 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: SkinKandy-Limited-Board-Charter.pdf	☐ 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.	☒	☐ 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.	☒	☐ 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.	☒	☐ 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 in full for the whole of the period above. Where the recommendation has a disclosure obligation attached, you must insert the location where that disclosure has been made, where indicated by the line with "*insert location*" underneath. If the disclosure in question has been made in your corporate governance statement, you need only insert "our corporate governance statement". If the disclosure has been made in your annual report, you should insert the page number(s) of your annual report (eg "pages 10-12 of our annual report"). If the disclosure has been made on your website, you should insert the URL of the web page where the disclosure has been made or can be accessed (eg "www.entityname.com.au/corporate governance/charters/").

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

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 **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable We have disclosed a copy of our diversity policy at: SkinKandy-Limited-Diversity-Equity-Inclusion-and-Belonging-Policy.pdf. No measurable objectives for achieving gender diversity were set during the short reporting period. Measurable objectives will be set during FY2027.
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 section 7 of the Board Charter and whether a performance evaluation was undertaken for the reporting period in accordance with that process in our 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 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.	☒ and we have disclosed the evaluation process referred to in paragraph (a) in section 7 of the Board Charter and whether a performance evaluation was undertaken for the reporting period in accordance with that process in our 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 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 **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable The People & Remuneration Committee performs the nomination function. We have disclosed a copy of the committee charter at SkinKandy-Limited-People-and-Remuneration-Committee-Charter.pdf and the information referred to in paragraphs (4) and (5) in our Annual Report. As disclosed in our Corporate Governance Statement: - The Committee has three members, a majority of whom are independent directors. - The Chair of the Committee, Mr Oliphant, is not considered independent as he is the founder and a substantial shareholder of the Company.
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.	☐	☒ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable A board skills matrix will be developed during the 2027 financial year.

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, and the information referred to in paragraph (b) and paragraph (c) in our Annual Report. .	☐ 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 At the date of this report the Board comprises three independent directors and three non-independent directors. The Board will keep its composition under regular review as the Company evolves, with a view to aligning with Recommendation 2.4 over time where appropriate.
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.	☒	☐ 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 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: The Company has articulated its values in its Code of Conduct SkinKandy-Limited-Code-of-Conduct.pdf	☐ 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: The Company has articulated its values in its Code of Conduct SkinKandy-Limited-Code-of-Conduct.pdf	☐ set out in our Corporate Governance Statement
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	☒ and we have disclosed our whistleblower policy at: The Company has adopted a Whistleblower Protection Policy which is disclosed on the Website. SkinKandy-Limited-Whistleblower-Protection-Policy.pdf	☐ 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: The Company has adopted an Anti-Bribery and Corruption Policy (**AB(Policy**). SkinKandy-Limited-Anti-Bribery-and-Corruption-Policy.pdf	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS			
4.1	The board of a listed entity should: (a) have an audit committee which: (1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (2) is chaired by an independent director, who is not the chair of the board, and disclose: (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.	☒ We have disclosed a copy of the charter of the committee at: The Company has established an ARC which is governed by its Charter (**ARC Charter**), disclosed on the Website SkinKandy-Limited-Audit-and-Risk-Committee-Charter.pdf and the information referred to in paragraphs (4) and (5) in the Annual Report.	☐ set out in our Corporate Governance Statement
4.2	The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	☒	☐ set out in our Corporate Governance Statement
4.3	A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	☒	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE			
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	☒ The Company has adopted a Disclosure Policy which is disclosed on the Website SkinKandy-Limited-Disclosure-Policy.pdf	☐ 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.	☒ Information about the Company and its governance, including copies of its charters and policies is provided on its Website in accordance with section 4 of its Shareholder Communication Policy. SkinKandy-Limited-Shareholder-Communication-Policy.pdf	☐ 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 in our Shareholder Communication Policy. SkinKandy-Limited-Shareholder-Communication-Policy.pdf	☐ set out in our Corporate Governance Statement
6.4	A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	☒	☐ set out in our Corporate Governance Statement

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]
6.5	A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	☒	☐ set out in our Corporate Governance Statement
PRINCIPLE 7 – RECOGNISE AND MANAGE RISK			
7.1	The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.	☒ and we have disclosed a copy of the charter of the committee at: SkinKandy-Limited-Audit-and-Risk-Committee-Charter.pdf and the information referred to in paragraphs (4) and (5) in the Annual Report.	☐ 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 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 in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
7.3	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 our Corporate Governance Statement and in our Audit and Risk Committee Charter.	☐ 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 and, if we do, how we manage or intend to manage those risks in our Annual Report.	☐ 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.	☐	☒ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable We have disclosed a copy of the committee charter at SkinKandy-Limited-People-and-Remuneration-Committee-Charter.pdf and the information referred to in paragraphs (4) and (5) in our Annual Report. As disclosed in our Corporate Governance Statement: - The Committee has three members, a majority of whom are independent directors. - The Chair of the Committee, Mr Oliphant, is not considered independent as he is the founder and a substantial shareholder of the Company.
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 our Annual Report,	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
8.3	A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	☒ and we have disclosed our policy on this issue or a summary of it at: SkinKandy-Limited-Securities-Trading-Policy.pdf	☐ set out in our Corporate Governance Statement **OR** ☐ we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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]
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.	☐	☐ set out in our Corporate Governance Statement **OR** ☒ we do not have a director in this position and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
9.2	A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time.	☐	☐ set out in our Corporate Governance Statement **OR** ☒ we are established in Australia and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
9.3	A listed entity established outside Australia, and an externally managed listed entity that has an AGM, should ensure that its external auditor attends its AGM and is available to answer questions from security holders relevant to the audit.	☐	☐ set out in our Corporate Governance Statement **OR** ☒ we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable ☐ we are an externally managed entity that does not hold an AGM and this recommendation is therefore not applicable
ADDITIONAL DISCLOSURES APPLICABLE TO EXTERNALLY MANAGED LISTED ENTITIES – NOT APPLICABLE			
-	*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.	☐	☐ 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

SkinKandy Limited (ACN 636 484 814)
(Company)

Corporate Governance Statement

This document discloses the extent to which the Company has followed the recommendations set by the ASX Corporate Governance Council in the fourth edition published on 27 February 2019 of its Corporate Governance Principles and Recommendations (**ASX Recommendations**) from **21 May 2026,** the date on which it was admitted to the official list of the Australian Securities Exchange (ASX) to the end of the Company's 52-week financial year **on 4 July 2026**. The ASX Recommendations are not mandatory, however the ASX Recommendations that will not be followed have been identified and reasons provided for not following them along with what (if any) alternative governance practices the Company intends to adopt instead of the relevant ASX Recommendation.

All corporate governance policies have been approved by the Board of the Company and are current at **25 September 2026.** The Company's corporate governance policies together with a copy of this Corporate Governance Statement are available on the Company's website (**Website**).

All references to "the **Board**" below are references to the board of the Company. All references to "**Shareholders**" below are references to shareholders of the Company.

Principles and Recommendations	**Compliant (Yes / No)**	**Description**
Principle 1 – Lay solid foundations for management and oversight *A listed entity should clearly delineate the respective roles and responsibilities of its board and management and regularly review their performance.*		
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 Company has adopted a Board Charter which is disclosed on its Website. The Board Charter sets out the principles for the operation of the Board and describes the respective roles and responsibilities of the Board and management. Section 2 of the Board Charter sets out the functions of the Board, including matters expressly reserved to the Board such as defining the Company's purpose and setting its strategies, approving major borrowing and debt arrangements, overseeing the Company's process for making timely and balanced disclosure of material information and overseeing the Company's risk management framework. Section 3 of the Board Charter sets out the powers delegated to the Chief Executive Officer and management, including the day-to-day management of the Company's operations within the values, code of conduct, budget and risk appetite set by the Board.
Recommendation 1.2 A listed entity should:	Yes	Section 4 of the Company's People and Remuneration Committee (**PRC**) Charter (**PRC Charter**) provides that the PRC is responsible for the recruitment of directors and senior management, such as undertaking appropriate checks (including as to the person's character, experience, education, criminal record and bankruptcy history) before appointing a

Principles and Recommendations	Compliant (Yes / No)	Description
(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.		director or Senior Manager. Section 6 of the PRC Charter also sets out the selection and appointment process for new directors, including that the names of candidates submitted for election or re-election at a shareholder meeting should be accompanied by all material information in the Company's possession relevant to a decision on whether to elect or re-elect that director, including biographical details, skills, experience, qualifications, independence and details of any relationships with the Company.
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	Section 4 of the PRC Charter provides that the PRC is responsible for ensuring the Company enters into a written agreement setting out the appointment terms with each director and senior executive personally. Section 6 of the Board Charter provides that new directors are to be provided with a formal letter of appointment to the Board setting out the key terms and conditions of the appointment, together with any other documents that the Company considers relevant. The Company confirms that written agreements are in place with each Director and senior executive setting out the terms of their appointment.
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.	Yes	Section 9 of the Board Charter provides that the company secretary is accountable to the Board through the Chair of the Board on all matters to do with the proper functioning of the Board.
Recommendation 1.5 A listed entity should: (a) have and disclose a diversity policy; (b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and (c) disclose in relation to each reporting period:	No	The Company has adopted a Diversity, Equity, Inclusion and Belonging Policy (**Diversity Policy**) which is disclosed on the Website. Section 2 of the Board Charter provides that the Board is responsible for setting measurable objectives for achieving gender diversity in the composition of the Board, senior management and workforce generally. The Diversity Policy also provides that the Board is responsible for: - annually setting measurable objectives for achieving gender diversity in the composition of its Board, senior management and workforce generally, and where appropriate and practical, other aspects of diversity the Board considers relevant to the Company's circumstances at the time;

Principles and Recommendations	Compliant (Yes / No)	Description
(i) the measurable objectives set for that period to achieve gender diversity; (ii) the entity's progress towards achieving those objectives; and (iii) either: (A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or (B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in 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.		- annually assessing the Company's progress in achieving those objectives; and - disclosing: (i) the diversity policy on the Company's website; (ii) the objectives set for the relevant reporting period and the Company's progress in achieving the objectives in the Company's annual report; and (iii) 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 the entity's Gender Equality Indicators, as defined in the Workplace Gender Equality Act 2012 (Cth). The PRC Charter provides that the committee is responsible for assisting the Board to periodically review and amend the Diversity Policy to ensure its effective operation. The Company was not in the S&P/ASX 300 Index at the commencement of the reporting period and therefore the 30% gender diversity target for the Board does not apply. Proportions are as follows:

Position	Female	Male	Other
Board of Directors	33.3%	66.7%	0.0%
Senior executives	0.0%	100.0%	0.0%
Across the workforce	84.8%	7.5%	7.6%

No measurable objectives for achieving gender diversity were set during the short reporting period. Measurable objectives will be set during FY2027.

Principles and Recommendations	Compliant (Yes / No)	Description
		The Company is a “relevant employer” under the Workplace Gender Equality Act.
Recommendation 1.6 A listed entity should: (a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	Yes	Section 7 of the Board Charter provides that, with guidance from the PRC, the Board will regularly review the performance of the Board, its committees and each director, using where necessary an external consultant, against appropriate measures. The PRC Charter provides that the committee is responsible for the evaluation of the performance of the Board and its committees, and individual directors. No formal evaluation was undertaken during the six-week reporting period. An evaluation will be undertaken during the FY2027 financial year.
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	Section 7 of the Board Charter provides that, with guidance from the PRC, the Board will review the performance of the Chief Executive Officer and any other Senior Management against guidelines approved by the Board each year. No formal evaluation was undertaken during the six-week reporting period. An evaluation will be undertaken during the FY2027 financial year.
Principle 2 – Structure the board to be effective and add value *The board of a listed entity should be of an appropriate size and collectively have the skills, commitment and knowledge of the entity and the industry in which it operates, to enable it to discharge its duties effectively and to add value.*		
Recommendation 2.1 The board of a listed entity should: (a) have a nomination committee which:	No	The Company has established a People and Remuneration Committee (PRC) which performs both the nomination and remuneration functions. The PRC is governed by the PRC Charter, which is disclosed on the Website. Section 2 of the PRC Charter provides that the committee should, to the extent practicable given the size and composition of the Board from time to

Principles and Recommendations	Compliant (Yes / No)	Description
(i) has at least three members, a majority of whom are independent directors; and (ii) is chaired by an independent director; and disclose: (iii) the charter of the committee; (iv) the members of the committee; (v) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a nomination committee, disclose that fact and the processes it employs to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively.		time, comprise at least three members, all of whom are non-executive directors, with a majority of directors who are independent. The PRC Chair should be an independent director. During the period, and as at the date of the report the Committee has three members, a majority of whom are independent directors. As at the date of this report, the PRC members are: - Mark Oliphant (Chair) (Non-Independent Non-executive Director); - Trent Peterson (Independent Non-executive Director); and - Melanie Wilson (Independent Non-executive Director). The Chair of the Committee, Mr Oliphant, is not considered independent as he is the founder of and a substantial shareholder in the Company. Notwithstanding that Mr Oliphant is not independent, the Board considers that Mr Oliphant's skills and experience make him suitable for the role and that he brings objective and independent judgement to the Board's deliberations. In addition, the Board considers that Mr Oliphant's historic experience with the business and the broader SkinKandy team is valuable in the role as Chair. The PRC's responsibilities include assisting the Board with Board composition and performance matters, including the appropriate size, composition and diversity of the Board, recommendations for the appointment, re-election and removal of directors, succession planning and regularly assessing whether the directors as a group have the skills, knowledge and experience to deal with new and emerging business and governance issues. Section 15 of the Board Charter requires the Board to make periodic disclosures regarding the number of times the PRC (and other committees) meet and individual attendances. This disclosure is made in the Annual Report.

Principles and Recommendations	Compliant (Yes / No)	Description
Recommendation 2.2 A listed entity should have and disclose a board skills matrix setting out the mix of skills that the board currently has or is looking to achieve in its membership.	No	While the Company has not yet developed a Board Skills Matrix it is committing to having such a matrix in place that will be regularly reviewed by the Board to ensure it has an appropriate mix of skills, experience and diversity to conduct its operations in an effective manner. Section 5 of the Board Charter provides that the Board aims to have a board of directors which has, at all times, the appropriate mix of skills, experience, expertise and diversity relevant to the Company's businesses and the Board's duties and responsibilities. Section 6 of the PRC Charter provides that the PRC will develop a board skills matrix to identify any gaps in the skills and experience of the directors on the Board, and if thought appropriate, will implement such a matrix and disclose it in the Company's annual report. A Board Skills Matrix will be developed during the 2027 Financial Year.
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 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.	Yes	Section 13 of the Board Charter sets out the criteria the Board uses to assess the independence of directors. A director must, in the opinion of the Board, be free of any interest, position or relationship that might influence, or reasonably be perceived to influence, his or her capacity to bring an independent judgement to bear on issues before the Board and to act in the best interests of the Company as a whole. If a director has an interest, position or relationship of the type described in the Board Charter, but the Board is of the opinion that it does not compromise the independence of that director, the Company will disclose the nature of the interest, position or relationship and an explanation of why the Board is of that opinion. Details of the names of directors considered by the board to be independent directors and the length of service of each director are included in the Company's annual report.
Recommendation 2.4 A majority of the board of a listed entity should be independent directors.	No	At the date of listing, the Board comprised two independent and three non-independent directors. On 16 June 2026, the Board appointed an additional independent director, Renee Jones. As at the date of this report, the Board comprises six directors:

Principles and Recommendations	Compliant (Yes / No)	Description
		- three independent directors being Trent Peterson (Board Chair), Melanie Wilson and Renee Jones; and - three non-independent directors being Richard Whiteoak (Nominee Director of a substantial shareholder), Mark Oliphant (founder and substantial shareholder of the Company) and Dain Friis (executive role within the Company). As at the date of this report therefore, the Board does not consist of a majority of independent directors. The Board considers that, notwithstanding this departure, each non-independent director brings objective and unbiased judgement to the Board's deliberations and offers skills and experience that are of clear benefit to the Company and its shareholders and that having less than a majority of Directors considered independent does not impede the ability of the Board to ensure that decisions are made in the best interests of the Company. The Board further considers that the composition of the Board is appropriate having regard to the composition of the Company's Share register following the IPO. Section 5 of the Board Charter provides that the majority of the Board should, to the extent practicable given the size and composition of the Board from time to time, be comprised of independent directors as determined in accordance with the independence criteria set out in section 13 of the Board Charter. The Board will keep its composition under regular review as the Company evolves, with a view to aligning with Recommendation 2.4 over time 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.	Yes	Section 8 of the Board Charter provides that the Board Chair will be elected by the Board but must be an independent director. The Board Chair must not hold and must not have held within the previous 3 years, the office of Chief Executive Officer of the Company. As at the date of this report, the Board Chair is Trent Peterson, who is an independent director and is not the CEO of the Company.

Principles and Recommendations	Compliant (Yes / No)	Description
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	Section 9 of the Board Charter provides that the company secretary, together with the guidance of the PRC, shall organise the induction of new directors and facilitate ongoing professional development training for directors. The PRC Charter provides that the PRC is responsible for ensuring that an effective induction process is in place for newly appointed directors and review of those induction procedures, regularly assessing whether the directors as a group have the skills, knowledge and experience to deal with new and emerging business and governance issues, and ensuring that continuing directors are provided with appropriate professional development opportunities.
Principle 3 – Instil a culture of acting lawfully, ethically and responsibly *A listed entity should instil and continually reinforce a culture across the organisation of acting lawfully, ethically and responsibly.*		
Recommendation 3.1 A listed entity should articulate and disclose its values.	Yes	The Company has articulated its values in its Code of Conduct. The Company's values include: (a) delivering a legendary customer experience by creating memorable connections and personalising every interaction; (b) setting the standard as industry leaders, prioritising the wellbeing of customers and team members, and being accountable for our actions; (c) supporting and respecting each other as a team; (d) celebrating creativity, individuality and diversity in people, ideas and individual style; and (e) having fun and embracing what makes us different.
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 Code of Conduct is disclosed on the Website. The Code of Conduct applies to all personnel of the Company as set out in the Code: - any person who knows or suspects a material breach of the Code of Conduct must report that information to an officer or senior manager of SkinKandy; - a senior member of Human Resources; - a member of the Company's Disclosure Committee established under the SkinKandy Disclosure Policy; or - a Whistleblower Protection Officer in accordance with the Company's Whistleblower Protection Policy, which is available in the corporate section of the Company's website.

Principles and Recommendations	Compliant (Yes / No)	Description
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 which is disclosed on the Website. The policy requires that the Board or its delegated committee 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 Disclosure Policy.
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 Corruption Policy (**ABC Policy**). Section 5 requires that all material breaches be reported immediately to the Board. The Audit and Risk Committee **(ARC)** is responsible for oversight of material ethical or compliance breaches or incidents, including those reported under the ABC Policy.
Principle 4 – Safeguard the integrity of corporate reports *A listed entity should have appropriate processes to verify the integrity of its corporate reports.*		
Recommendation 4.1 The board of a listed entity should: (a) have an audit committee which: (i) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (ii) is chaired by an independent director, who is not the chair of the board, (b) and disclose:	Yes	The Company has established an Audit and Risk Committee (ARC) which is governed by its Charter (**Charter**), disclosed on the Website. Section 2 of the ARC Charter provides that the committee should, to the extent practicable given the size and composition of the Board from time to time, comprise at least three members, all of whom are non-executive directors, with a majority of directors who are independent. The ARC Chair should be an appropriately qualified independent non-executive director who does not chair the Board. Section 15 of the Board Charter requires the Board to make periodic disclosures regarding the number of times the ARC (and other committees) meet and individual attendances.

Principles and Recommendations	Compliant (Yes / No)	Description
(i) the charter of the committee; (ii) the relevant qualifications and experience of the members of the committee; and (iii) 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 (c) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.		The ARC Charter also requires all ARC members to be financially literate. As at the date of this report, the ARC members are: - Melanie Wilson (Chair) (Independent Non-executive Director); - Renee Jones (Independent Non-executive Director); - Trent Peterson (Independent Non-executive Director); and - Richard Whiteoak (Non-Independent Non-executive Director). The relevant qualifications and experience of the members of the committee, 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, are disclosed in the Annual Report.
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	Section 7 of the ARC Charter requires the CEO and CFO to provide the Board declarations in accordance with section 295A of the *Corporations Act 2001* (Cth) (**Corporations Act**). Section 295A provides that the Board will, before it approves the Company's financial statements for each financial reporting period, receive declarations from the CEO and Chief Financial Officer that, in their opinion, the financial records of the Company have been properly maintained, 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 that such opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.
Recommendation 4.3 A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	Yes	Section 4 of the ARC Charter provides that the ARC is responsible for ensuring that any periodic corporate report the Company releases to the market that has not been subject to audit or review by an external auditor discloses the process taken to verify the integrity of its content. The Company has also adopted a Disclosure Policy that applies to all disclosures to the market. The ARC ensures that all documentation is verified to source. Further the Company is in the process of co-ordinating a verification process

Principles and Recommendations	Compliant (Yes / No)	Description
		of matching statements to source documentation for disclosures to the market that are not audited or reviewed by an external auditor.
Principle 5 – Make timely and balanced disclosure *A listed entity should make timely and balanced disclosure of all matters concerning it that a reasonable person would expect to have a material effect on the price or value of its securities.*		
Recommendation 5.1 A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	Yes	The Company has adopted a Disclosure Policy which is disclosed on the Website. The Disclosure Policy has been prepared in compliance with the Company's continuous disclosure obligations under ASX Listing Rule 3.1 and the Corporations Act.
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	Section 4 (b) of the Disclosure Policy provides that the Disclosure Committee is responsible for providing the Board with copies of all material market announcements promptly after they have been made.
Recommendation 5.3 A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	Yes	Section 9(b) of the Disclosure Policy requires that ahead of any new and substantive investor or analyst presentation, a copy of the presentation materials must be released to ASX (even if the information in the presentation would not otherwise require market disclosure).
Principle 6 – Respect the rights of security holders *A listed entity should provide its security holders with appropriate information and facilities to allow them to exercise their rights as security holders effectively.*		
Recommendation 6.1 A listed entity should provide information about itself and its governance to investors via its website.	Yes	Information about the Company and its governance, including copies of its charters and policies is provided on its Website in accordance with section 4 of its Shareholder Communication Policy.
Recommendation 6.2 A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	Yes	The Company has adopted a Shareholder Communication Policy which provides that the Company is committed to maintaining an investor relations program that facilitates effective two-way communication with shareholders, investors and other financial market participants. Section 2 of the Board Charter also provides that the Board is responsible for developing an investor

Principles and Recommendations	Compliant (Yes / No)	Description
		relations program to facilitate effective two-way communication with investors.
Recommendation 6.3 A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	Yes	In accordance with the Shareholder Communication Policy, all shareholders are encouraged to attend and participate at the Company's annual general meeting and, where possible, the Company will consider the use of technology for encouraging participation at meetings.
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	In accordance with the Shareholder Communication Policy, the Company will ensure 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	Section 2 of the Shareholder Communication Policy states that the Company encourages shareholders to receive shareholder communications electronically by registering their email address online with the Company's share registry.
Principle 7 – Recognise and manage risk *A listed entity should establish a sound risk management framework and periodically review the effectiveness of that framework.*		
Recommendation 7.1 The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (i) has at least three members, a majority of whom are independent directors; and (ii) is chaired by an independent director, (b) and disclose: (i) the charter of the committee; (ii) the members of the committee; and	Yes	The ARC oversees the Company's risk management framework. The ARC Charter provides that the committee should, to the extent practicable given the size and composition of the Board from time to time, comprise at least three members, all of whom are non-executive directors, with a majority of directors who are independent, and chaired by an independent director who is not the Board Chair. Details of how the ARC's composition and charter meet this recommendation are set out in the description beside Recommendation 4.1.

Principles and Recommendations	Compliant (Yes / No)	Description
(iii) 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 (c) 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.		
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	Section 4 of the ARC Charter provides that the committee is responsible for reviewing at least annually and monitoring the effectiveness of the Company's risk management framework to satisfy itself that it continues to be sound and that the Company is operating with due regard to the risk appetite set by the Board. Section 7 of the ARC Charter further provides that the committee undertakes a review of the Company's risk management framework with management (at least once annually) to satisfy itself that the framework continues to be sound, including whether there have been any changes to material business risks and whether the Company is operating within the risk appetite set by the Board. The ARC reviewed the Company's risk management framework during the period.

Principles and Recommendations	Compliant (Yes / No)	Description
Recommendation 7.3 A listed entity should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or (b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.	Yes	The Company does not currently have a formal internal audit function. However as set out in the ARC Charter the ARC has the responsibility to ensure that the Company has appropriate internal systems and controls in place, and to oversee the effectiveness of those controls.
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	Section 7 of the ARC Charter provides that the Board is responsible for overseeing the disclosure of any material exposure that the Company has to environmental or social risks and how the Company intends to manage those risks. The Company has disclosed whether it has any material exposure to such risks and, if it does, how it manages or intends to manage them in its Annual Report.
Principle 8 – Remunerate fairly and responsibly *A listed entity should pay director remuneration sufficient to attract and retain high-quality directors and design its executive remuneration to attract, retain and motivate high-quality senior executives and to align their interests with the creation of value for security holders and with the entity's values and risk appetite.*		
Recommendation 8.1 The board of a listed entity should: (a) have a remuneration committee which: (i) has at least three members, a majority of whom are independent directors; and (ii) is chaired by an independent director.	No	The PRC performs the remuneration function. Details of how the PRC's composition and charter meet this recommendation are set out in the description beside Recommendation 2.1. For convenience, the PRC Charter provides that the committee should, to the extent practicable given the size and composition of the Board from time to time, comprise at least three members, all of whom are non-executive directors, with a majority of directors who are independent, and chaired by an independent director. The Chair of the PRC is not an independent director.

Principles and Recommendations	Compliant (Yes / No)	Description
and disclose: (i) the charter of the committee; (ii) the members of the committee; and (iii) 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.		As at the date of this report, the PRC members are: - Mark Oliphant (Chair) (Non-Independent Non-executive Director); - Trent Peterson (Independent Non-executive Director); and - Melanie Wilson (Independent Non-executive Director). The Chair of the Committee, Mr Oliphant, is not considered independent as he is the founder of and a substantial shareholder in the Company.
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 PRC is responsible for assisting the Board to discharge its responsibilities in relation to evaluating and approving the remuneration packages of the Chief Executive Officer, executive directors and other members of Senior Management, as well as evaluating and approving the remuneration arrangements for non-executive directors. Section 4 of the PRC Charter also provides that the committee must oversee remuneration-related disclosures required in annual statutory reporting and provide advice to the Board on approval of those disclosures, including in relation to the Company's policies and practices regarding the remuneration of directors and Senior Management. Details of the Company's remuneration policies and practices for non-executive directors, executive directors and senior management (KMPs) are disclosed 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	Yes	The Company has adopted a Securities Trading Policy which is disclosed on the Website. The Securities Trading Policy prohibits directors and employees from engaging in short-term or speculative trading in the Company's securities. The Securities Trading Policy also prohibits the entering into of all types of "protection arrangements" (including hedging arrangements) for any Company securities which are unvested or subject to a holding lock at any time. The entering into of protection arrangements in respect of any other Company securities requires prior consent under the Securities Trading Policy. These restrictions apply to all transactions which amount to short

Principles and Recommendations	Compliant (Yes / No)	Description
(b) disclose that policy or a summary of it.		selling, operate to limit the economic risk of any person's security holding (including securities held under any equity incentive plan) or otherwise enable a person to profit from a decrease in the market price of securities.
Principle 9 – Additional recommendations that apply only in certain cases *The following additional recommendations apply to the entities described within them.*		
Recommendation 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.	N/A	Not applicable. All directors speak English, which is the language in which Board and security holder meetings are held and key corporate documents are written.
Recommendation 9.2 A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time.	N/A	Not applicable.
Recommendation 9.3 A listed entity established outside Australia, and an externally managed listed entity that has an AGM, should ensure that its external auditor attends its AGM and is available to answer questions from security holders relevant to the audit.	N/A	Not applicable.