



ABN 42 000 837 472

2026 CORPORATE GOVERNANCE STATEMENT***Corporate Governance Practices***

The Board of Kingsgate Consolidated Limited ("Company" or "KCN") is responsible for the overall corporate governance of the Company and its subsidiaries ("Group"). The Board believes that good corporate governance helps ensure the future success of the Company, the Group and adds value to stakeholders and enhances investor confidence.

The ASX Listing Rules require listed companies to prepare a statement disclosing the extent to which they have complied with the recommendations of the ASX Corporate Governance Council ("Recommendations") during the reporting period. The Recommendations are not prescriptive, such that if a company considers a recommendation to be inappropriate having regard to its own circumstances, it has the flexibility not to follow it. Where a company has not followed all the Recommendations, it must identify which Recommendations have not been followed and provide reasons for not following them.

This Statement provides an outline of the main corporate governance policies and practices that the Company had in place during the financial year, or where appropriate indicates a departure from the Recommendations with an explanation. This Statement should be read in conjunction with the material on our website <https://www.kingsgate.com.au/governance>, including the 2026 Annual Report. The information in this Statement is accurate up to 6 October 2026 and has been approved by the Board.

PRINCIPLE 1: LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT**Recommendation 1.1: Role of the Board and Management**

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.

The role of the Board is to approve the strategic direction of the Group, guide and monitor the management of the Company and its businesses and oversee the implementation of appropriate corporate governance with respect to the Group's affairs. The Board aims to protect and enhance the interests of its shareholders, while considering the interests of other stakeholders, including employees, customers, suppliers, and the wider community.

The Board has a formal Board Charter which is available on the Company's website at <https://www.kingsgate.com.au/governance/> that clearly sets out those matters expressly reserved for the Board's determination and those matters delegated to management.

The Board delegates responsibility for the day-to-day management of the Company and its business to the Managing Director and Chief Executive Officer (“MD/CEO”). The MD/CEO is supported by the senior executive team and delegates authority to appropriate senior executives for specific activities. The Board maintains ultimate responsibility for strategy, control, and risk profile of the Group.

Recommendation 1.2: Appointment of Directors

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.

The Nomination Committee facilitates the selection and appointment of directors. Before the Board appoints a new director or puts forward a candidate for election, the Nomination Committee will ensure that appropriate background checks are undertaken.

We provide our shareholders with all material information in our possession that is relevant to their decision on whether or not to elect or re-elect a director through a number of channels, including via the notice of meeting and other information contained in the 2026 Annual Report. Ms Kerry Stevenson and Mr Gregory Orrell were appointed as Non-Executive Directors during FY26, effective 18 March 2026 and 1 May 2026 respectively.

Recommendation 1.3: Appointment Terms

A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.

Each director and senior executive is a party to a written agreement with the Company which sets out the terms of that person’s appointment, including the remuneration entitlement, declaration of any conflicts of interest and performance requirements. Directors also receive a deed of indemnity, insurance, and access.

Recommendation 1.4: Company Secretary

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.

The Board is supported by the Company Secretary, whose role includes supporting the Board on governance matters, assisting the Board with meetings and fulfilling directors’ duties, and acting as an interface between the Board and Management across the Group.

Under the Company’s governance framework, the Company Secretary is accountable to the Board, through the Chair, on all matters regarding the proper functioning of the Board. The Board is responsible for the appointment of the Company Secretary. The Board and individual directors have unfettered access to the Company Secretary.

Details regarding our Company Secretary, including experience and qualifications, are set out in the Directors’ Report of the Company’s 2026 Annual Report.

Recommendation 1.5: Diversity Policy

A listed entity should:

- (a) have and disclose a diversity policy;
- (b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and
- (c) disclose in relation to each reporting period:
 - (1) the measurable objectives set for that period to achieve gender diversity;
 - (2) the entity's progress towards achieving those objectives; and
 - (3) either:
 - (A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or
 - (B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act. If the entity was in the S&P/ASX 300 Index at the commencement of the reporting period, the measurable objective for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.

The Company has a Diversity Policy which can be viewed at <https://www.kingsgate.com.au/governance/> to improve the diversity of its workforce over time by identifying women and individuals from under-represented backgrounds for recruitment, and by rewarding and promoting employees on the basis of performance. During FY26, Mrs Nucharee Sailasuta resigned from the Board on 15 October 2025, and Ms Kerry Stevenson and Mr Gregory Orrell were appointed as Non-Executive Directors on 18 March 2026 and 1 May 2026 respectively, such that the Board comprised of 5 directors (including the MD/CEO) as at 30 June 2026. Mr Peter Warren retired with effect 30 September 2026, therefore, the Board now comprises of 4 directors. Given the Board size the Board does not consider it practicable to set measurable objectives to achieve greater gender diversity at this time. However, it should be noted that all appointments are based on merit. The Board recognises the benefits of seeking to improve gender diversity at all levels and will review this matter at the appropriate time.

Category	Proportion of Women and Men Employees at 30 June 2026 ³		
	Board ¹	Senior Executives ²	Managers, and Administrators and Clerical Workers
Women	20%	66.7%	51.4%
Men	80%	33.3%	48.6%

¹ Including MD/ CEO

² Senior executives consist of CFO, GM Geology, Company Secretary, and GM Corporate & External Relations.

³ Including Mr Peter Warren.

Recommendation 1.6: Board, Committees, and Individual Directors Performance Assessment

A listed entity should:

- (a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and
- (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.

The Company has not undertaken a formal, externally facilitated performance evaluation of the Board, its committees or individual directors for FY26. Given the significant changes to the Board's composition and size during the year, informal and internal peer assessment between Board members was considered the most practicable approach for this reporting period. The Board recognises the value of a more structured process, particularly following the recent changes in Board composition, and intends to implement a formal performance evaluation process, including consideration of an external facilitator, for FY27.

Recommendation 1.7: Senior Executive Performance Assessment

A listed entity should:

- (a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and
- (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.

The MD/CEO has not undertaken a formal, documented annual review of the performance of each Senior Executive for FY26. Senior Executive performance was instead monitored on an ongoing basis through regular reporting to, and engagement with, the MD/CEO and the Board. The Company intends to implement a formal annual performance evaluation process for senior executives commencing in FY27.

PRINCIPLE 2 – BOARD STRUCTURE**Recommendation 2.1: Nomination Committee**

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.

Mr Peter Warren (Independent Non-Executive Director, Committee Chair), Mr Ross Smyth-Kirk (Executive Chairman), Ms Kerry Stevenson (Independent Non-Executive Director) and Mr Gregory Orrell (Independent Non-Executive Director) composed the Nomination Committee at 30 June 2026. Following Mr Warren's retirement effective 30 September 2026, the Nomination Committee comprises Mr Ross Smyth-Kirk, Ms Kerry Stevenson and Mr Gregory Orrell, a majority of whom are independent Directors. The Board expects to appoint a Committee Chair shortly.

The Nomination Committee Charter is available on our website at:

<https://www.kingsgate.com.au/governance/>.

Details on the number of meetings and individual attendances are set out in the Directors' Report in the Company's 2026 Annual Report.

Recommendation 2.2: Board Skills Matrix

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.

Our objective is to have an appropriate mix of expertise and experience on our Board so that it can effectively discharge its corporate governance and oversight responsibilities. It is the Board's view that the current directors possess an appropriate mix of relevant skills, experience, expertise and diversity to enable the Board to discharge its responsibilities and deliver the Company's strategic objectives. This mix is subject to review on a regular basis as part of the Board's performance review process.

The Board does not currently maintain a formal, disclosed board skills matrix. Instead, the diversity of experience of current directors and any gaps in skills and experience are assessed qualitatively by the Nomination Committee as part of its consideration of any proposed Board appointment. Following the recent changes in Board composition during FY26, the Board considers it appropriate to formalise this process and intends to conduct a formal board skills assessment and adopt a documented board skills matrix during FY27.

To the extent that any skills are not directly represented on the Board, they are augmented through management and external advisors.

Details of each Directors' relevant skills and experience are set out in the Company's 2026 Annual Report.

Recommendation 2.3: Independent Directors

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.

An independent director is a Non-Executive Director who is not a member of management and free from any business or other relationship that could materially interfere with, or could reasonably be perceived to materially interfere with, the independent exercise of judgement.

The Board regularly assesses the independence of each Non-Executive Director in light of the information which each Director is required to disclose in relation to any material contract or other relationship with the Company in accordance with the director's terms of appointment, the *Corporations Act 2001*, and the Board Charter.

When appointing an independent Director or reviewing the independence of its Directors, the Board will have regard to the definition of independent director and the factors set out in the Recommendations, in particular the factors relevant to assessing the independence of a director set out in Recommendation 2.3.

Following the Board changes during FY26 and Mr Peter Warren's retirement effective 30 September 2026, the Board considers Ms Kerry Stevenson and Mr Gregory Orrell to be independent Non-Executive Directors. Mr Ross Smyth-Kirk (Executive Chairman) and Mr Jamie Gibson (Managing Director and CEO) are not independent, as each is a member of management. The approximate length for which each director has been a director of the Company as at the date of this Statement is as follows:

Mr Ross Smyth-Kirk, OAM	Executive Chairman	31 years and 10 months
Mr Jamie Gibson	Managing Director and Chief Executive Officer	3 years and 8 months
Mr Peter Warren (retired 30 September 2026)	Independent Non-Executive Director (Chair of Audit, Remuneration and Nomination Committees)	12 years and 2 months
Mrs Nucharee Sailasuta (resigned 15 October 2025)	Non-Independent Non-Executive Director	2 years and 8 months
Ms Kerry Stevenson (appointed 18 March 2026)	Independent Non-Executive Director	6 months
Mr Gregory Orrell (appointed 1 May 2026)	Independent Non-Executive Director	5 months

Further details of each Directors' interests, positions and relationships (where applicable) are set out in the Directors' Report of the Company's 2026 Annual Report.

Recommendation 2.4: Majority Independence

A majority of the board of a listed entity should be independent directors.

As at the date of this Statement, following Mr Peter Warren's retirement effective 30 September 2026, the Board comprises four directors, of whom two, Ms Kerry Stevenson and Mr Gregory Orrell, are independent Non-Executive Directors. The Board is considering the appointment of an additional independent Non-Executive Director.

Information regarding our Directors, including their experience and qualifications, is set out in the Directors' Report of the Company's 2026 Annual Report.

Recommendation 2.5: Board Chair

The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.

The Chair, Mr Ross Smyth-Kirk, was appointed Executive Chairman on 2 May 2017 and is not the same person as the CEO and is not an independent Director. The Chair provides leadership to the Board in relation to all Board matters and is responsible for ensuring that the Board meets its responsibilities. KCN acknowledges the importance and benefits of an independent chair under Recommendation 2.5, however, the Board considers retaining Mr Smyth-Kirk as Executive Chairman remains appropriate at this time, given his role in leading the ramp-up of operations at the Chatree Gold Mine and the value of continuity.

Recommendation 2.6: Induction, Education and Training for Directors

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.

Directors are provided with copies of all relevant documents and policies governing the Company's business, operations and management, at the time of joining the Board. All Directors are provided with ongoing professional development and training opportunities to enable them to develop and maintain their skills and knowledge. Directors are also encouraged to personally undertake appropriate training and refresher courses as appropriate to maintain the skills required to discharge their obligations to the Company.

PRINCIPLE 3 - ACT ETHICALLY AND RESPONSIBLY**Recommendation 3.1: Statement of Values**

A listed entity should articulate and disclose its values.

Recommendation 3.2: Code of Conduct

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.

The Board recognises the need to observe the highest standards of corporate practice and business conduct, and during the year, adopted a Code of Conduct designed to:

- provide a benchmark for professional behaviour throughout the Group;
- support the Company's business reputation and corporate image; and
- make Directors' and employees aware of the consequences if they breach the Code.

The Code of Conduct ("Code") is intended to provide guidance to the Directors, Management and employees who are in the position to materially influence the integrity, strategy and operation of the business and its financial performance. It identifies the practices necessary to maintain public confidence in the company's integrity and it engenders the responsibility and accountability of individuals for reporting and investigating reports of unethical practices.

The Code is not intended to address every circumstance, nor is it a summary of all the laws and regulations that apply to the Company. The Board and employees are always expected to use their common sense and best judgement when addressing business conduct issues, and to seek guidance if the best course of action is not clear.

The Code can be found on our website <https://www.kingsgate.com.au/governance/>.

Where there are material breaches to the Code, Management takes immediate steps to update the directors of those breaches.

Recommendation 3.3: Whistleblower Policy

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.

The Whistleblower Policy demonstrates that the Company is committed to the highest standards of conduct and ethical behavior in all its business activities. The Company supports a culture of honest and ethical behavior in ensuring good corporate compliance and governance. The policy sets out, amongst other things, instances of suspected misconduct which can be reported to the internal and external parties and summarises the protections offered to whistleblowers.

Any material breach of the Company's policies, including any breach of the Whistleblower Policy, is raised at, and reviewed at Board level.

The Whistleblower Policy is available on the Company's website <https://www.kingsgate.com.au/governance/>.

Recommendation 3.4: Anti-Bribery and Anti-Corruption Policy

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.

The Anti-Bribery and Anti-Corruption Policy demonstrates that the Company is committed to maintaining high standards of integrity and accountability in conducting its business. The policy provides a framework of guidelines and principles to encourage ethical behavior in the conduct of business.

Any material breach of the Company's policies, including any breach of the Anti-Bribery and Corruption Policy, is raised at the Board level.

The Anti-Bribery and Anti-Corruption Policy is available on the Company's website <https://www.kingsgate.com.au/governance/>.

PRINCIPLE 4 – SAFEGUARD INTEGRITY IN CORPORATE REPORTING

Recommendation 4.1: Audit Committee

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.

Mr Peter Warren (Independent Non-Executive Director, Committee Chair), Mr Ross Smyth-Kirk (Executive Chairman), Ms Kerry Stevenson (Independent Non-Executive Director) and Mr Gregory Orrell (Independent Non-

Executive Director) composed the Audit Committee at 30 June 2026. Following Mr Warren's retirement effective 30 September 2026, the Audit Committee comprises Mr Ross Smyth-Kirk, Ms Kerry Stevenson and Mr Gregory Orrell, a majority of whom are independent Directors. The Board expects to appoint a Committee Chair shortly.

The Audit Committee's role is to assist the Board fulfil its responsibilities associated with the Company's risk management, accounts, external financial reporting, internal control structure and audit function. Further details are set out in the Audit Committee Charter which is available on our website at <https://www.kingsgate.com.au/governance/>.

Details on the number of Committee meetings and individual attendances, and qualifications of the Committee members are set out in the Directors' Report in the Company's 2026 Annual Report.

Recommendation 4.2: Assurances

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.

The MD/CEO, and Chief Financial Officer ("CFO") provide an annual declaration to the Board prior to the Board's approval of the Company's full year financial results. This process was followed for the 2026 full year financial results, where the Group MD/CEO and CFO provided a declaration to the Board 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 Group, and their opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively. On this basis, the 2026 full year financial results were approved by the Board.

Recommendation 4.3: Verification of integrity of periodic corporate reports

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.

Investor presentations and periodic corporate reports like the Quarterly Activities Report, are reviewed by relevant members of the senior executive team and the Executive Chairman (as necessary) prior to release to the market.

PRINCIPLE 5 - MAKE TIMELY AND BALANCED DISCLOSURE

Recommendation 5.1: Continuous Disclosure Policy

A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.

We are committed to providing information to shareholders and to the market in a manner that is consistent with the meaning and intention of the ASX Listing Rules and the Corporations Act.

To comply with these obligations, the Board has adopted a Continuous Disclosure Policy, which is available on our website at <https://www.kingsgate.com.au/governance/>. This Continuous Disclosure Policy sets out the key obligations of directors and employees in relation to the Company's continuous disclosure requirements.

The Board has overarching responsibility for compliance with continuous disclosure obligations and Board approval is required for certain key matters (as set out in the Continuous Disclosure Policy).

The Board is committed to the promotion of investor confidence by ensuring that trading in the Company's securities takes place in an efficient, competitive and informed market and in compliance with our Securities Trading Policy (as applicable). In accordance with continuous disclosure obligations under the ASX Listing Rules, the Company has procedures in place to ensure that all price sensitive information is identified, reviewed by management and disclosed to the ASX in a timely manner. The Company website <https://www.kingsgate.com.au/announcements/> includes a link to all information disclosed to the ASX.

Recommendation 5.2: Provide Board with copies of all material market announcements

A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.

The Company ensures that its Board receives copies of all material market announcements promptly after release to the market.

Recommendation 5.3: Investor Presentations

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.

The Company ensures that all substantive presentations are released to the market ahead of the presentation to enable investors and security holders to have equal opportunity to have timely access to the latest information about the Company.

PRINCIPLE 6 - RESPECT THE RIGHTS OF SECURITY HOLDERS

Recommendation 6.1: Information and Governance

A listed entity should provide information about itself and its governance to investors via its website.

Information about the Company and its governance policies is available on our website at <https://www.kingsgate.com.au/governance/>.

The Company also maintains our website to provide shareholders with links to annual and interim reports, ASX announcements, presentations and other key information.

Recommendation 6.2: Investor Relations

A listed entity should have an investor relations program that facilitates effective two-way communication with investors.

We endeavor to communicate with shareholders and other stakeholders in an open, regular and timely manner so that the market has sufficient information to make informed investment decisions.

Through its shareholder communications, we aim to provide information that will allow existing shareholders, potential shareholders and financial analysts to make informed decisions about the Group's intrinsic value and meet its obligations under the ASX's continuous disclosure regime.

Our investor relations program includes:

- issuing regular shareholder communications through releases to the ASX, such as providing updates on the progress of Chatree exploration and production, and the Company's strategy and overall operational and financial performance (in addition to the Annual Report);
- sending and receiving shareholder communications electronically through a dedicated email address investor@kingsgate.com.au;
- maintaining the Board and corporate governance and investor sections on our website including posting

all announcements after they have been disclosed to the market;

- promoting two-way interaction with shareholders, by supporting shareholder participation at general meetings including encouraging shareholders to send their questions to the Company prior to the annual general meeting and responding to their questions and feedback; and
- ensuring that continuous disclosure obligations are understood and complied with throughout the Group.

Our Continuous Disclosure Policy is available on our website at <https://www.kingsgate.com.au/governance/>.

Recommendation 6.3: Shareholder Participation at Meetings

A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.

The Board regards each general meeting as an important opportunity to communicate with shareholders and it provides a key forum for shareholders to ask questions about the Company, its strategy and performance. At shareholder meetings, the Company will provide an opportunity for shareholders and other stakeholders to hear from and put questions to the Board and Management.

Our external auditor is invited to attend the AGM and is available to answer questions about the conduct of the audit and the preparation and content of the auditor's report put forward by shareholders.

Recommendation 6.4: Voting by Poll

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.

To ascertain the true will of the Company's shareholders attending and voting at its meetings, whether they attend in person, virtually, electronically or by proxy or other representative, in most situations where this can be achieved, the Company will conduct the voting procedure by a poll.

Recommendation 6.5: Electronic Communication with Shareholders

A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.

Security holders can register with the Company's Registry to receive email notifications of the Company's Annual Report, quarterly activity reports, and Notice of Meeting.

Security holders and investors can communicate with the Company by sending an email to investor@kingsgate.com.au.

All information provided to the ASX is immediately posted on the Company's website and can be viewed or downloaded.

PRINCIPLE 7 - RECOGNISE AND MANAGE RISK

Recommendation 7.1: Risk Committee

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.

The Company's risk management framework is overseen by the Audit Committee during the reporting period to 30 June 2026. Amongst other things, the Committee has responsibilities for:

- reviewing and make recommendations regarding the adequacy and integrity of the Company's risk management framework and system of internal controls; and
- reviewing compliance with relevant laws and regulations.

Details of the Audit Committee composition and individual members' attendance at Committee meetings are set out in Recommendation 4.1.

The Company does not currently have a separate Risk Committee, and during the reporting period to 30 June 2026 the Audit Committee performed the role of overseeing the Company's risk management framework, as described above. Reflecting the growth in the Company's operations and the increased size of the Board following the FY26 appointments, the Board is considering establishing a standalone Risk Committee, which is expected to be constituted in the first half of FY27. Further details of the Risk Committee's charter, membership and activities will be disclosed once it has been established.

Recommendation 7.2: Risk Management Framework

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.

The Group's risk management framework is supported by the Board of Directors, management and the Audit Committee. The Board is ultimately responsible for approving the Company's risk management strategy and policy. Management are responsible for monitoring:

- that appropriate processes and controls are in place to effectively and efficiently manage risk; and
- compliance with and the effectiveness of risk management systems and controls at a divisional level including financial and non-financial risks; and
- adequacy of the Company's risk management systems and processes and reporting key matters to the Audit Committee/Board for consideration.

The Company's risk management framework including risk profile and risk registers are reviewed on a periodic basis as required. A formal review of the Company's risk management framework was undertaken during FY26, reflecting the Board's increased size, composition changes and the Company's continued growth in operations. The Board acknowledges the importance of continuing to review/update the Company's risk management framework as the Company increases in size and operation.

Recommendation 7.3: Internal Audit

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.

The Company does not have an internal audit function, so the following measures have been adopted by the Board to monitor governance, risk management and internal controls:

- Regular monthly reporting of operations and financial results by Management.
- Presentations to the Board by key managers on their areas of responsibility. These presentations include updates on strategy, financial/liquidity, geology (exploration) to legal and governance.
- Consider any material internal control deficiencies identified by the external auditor during the course of their audit review.

Recommendation 7.4: Environmental and Social Sustainability Risk

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.

The Company's production, development and exploration activities are subject to the political, economic, social and other risks and uncertainties in the jurisdictions in which those activities are undertaken. As evidenced by the decision by the Thai Government that the Chatree Gold Mine must cease operation by 31 December 2016, there can be no certainty as to what changes, if any, will be made to relevant laws in the jurisdictions where the Company has interest currently or other jurisdictions where the Company may have interest in the future or the impact that relevant changes may have on Kingsgate's ability to own and operate its mining and related interests and to otherwise conduct its business in those jurisdictions.

The Group's mining and processing operations and exploration activities are subject to extensive laws and regulations. Delays in obtaining, or failure to obtain government permits and approvals may adversely affect operations, including the ability to continue operations.

Such risks are unpredictable and have become more prevalent in recent years. In particular, in recent years there has been an increasing social and political focus on:

- the revenue derived by governments and other stakeholders from mining activities; and
- resource nationalism, greater limits on foreign ownership of mining or exploration interests and/or forced divestiture (with or without adequate compensation), and broad reform agenda in relation to mining legislation, environmental stewardship and local business opportunities and employment.

There can be no certainty as to what changes, if any, will be made to relevant laws in the jurisdictions where the Company has current interests, or other jurisdictions where the Company may have interest in the future, or the impact that relevant changes may have on Kingsgate's ability to own and operate its mining and related interests and to otherwise conduct its business in those jurisdictions.

Further information regarding the Company's exposure to and how it is managing environmental and social risks is set out in our 2026 Annual Report.

PRINCIPLE 8 - REMUNERATE FAIRLY AND RESPONSIBILITY**Recommendation 8.1: Remuneration Committee**

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.

The Company's Remuneration Committee members are:

- Following Mr Peter Warren's retirement effective 30 September 2026, the Company's Remuneration Committee members are:
- Ms Kerry Stevenson – Independent Non-Executive Director
- Mr Gregory Orrell – Independent Non-Executive Director

The Remuneration Committee Charter provides that at least three members of the Committee shall be Non-Executive Directors and its responsibilities includes making recommendation to the Board in relation to, but not limited to, the following:

- appropriate executive remuneration and incentive policies;
- appropriate remuneration framework for directors;
- remuneration packages of senior management; and
- employee equity-based schemes.

To ensure that the review of remuneration practices and strategies on which decision making is based is objective and well founded, the Remuneration Committee engages external remuneration consultants as required on periodic basis.

The Remuneration Committee Charter is available on our website at <https://www.kingsgate.com.au/governance/>. Details of the Remuneration Committee composition and individual members' attendance at Committee meetings are set out in the Directors' Report in the Company's 2026 Annual Report.

Following Mr Warren's retirement, the Remuneration Committee comprises Ms Kerry Stevenson and Mr Gregory Orrell, both independent Non-Executive Directors. The Board intends to appoint an additional Director, and a Committee Chair, in the near term to bring the Committee's composition into line with Recommendation 8.1.

Recommendation 8.2: Remuneration Policies and Practices

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.

The Board is responsible for determining and reviewing remuneration policies for the Directors and senior executives. If necessary, the Board obtains independent advice on the appropriateness of remuneration packages given trends in comparable companies and the objectives of the Company. During FY26, the Company engaged an independent remuneration consultant to advise the Remuneration Committee on such matters.

Details of the Company's remuneration practices for its Directors and senior executives are disclosed in the Remuneration Report in the Company's 2026 Annual Report.

Recommendation 8.3: Equity Based Remuneration Scheme

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.

The Company's Securities Trading Policy prohibits employees from entering into transactions or arrangements that limit the economic risk of participating in unvested entitlements under any equity based remuneration schemes. The Securities Trading Policy is available at <https://www.kingsgate.com.au/governance/>.

During FY26, the Company established a securities incentive plan, which was announced to the market on 29 June 2026.

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

Kingsgate Consolidated Limited

ABN/ARBN

42 000 837 472

Financial year ended:

30 June 2026

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

☐ These pages of our annual report:

☒ This URL on our website: <https://www.kingsgate.com.au/governance/>

The Corporate Governance Statement is accurate and up to date as at 6 October 2026 and has been approved by the Board.

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

Date: 6 October 2026

Name of authorised officer
authorising lodgement: Jade Cook, 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.	☒ On Page 1 of the Corporate Governance Statement and we have disclosed a copy of our board charter at: https://www.kingsgate.com.au/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.	☒ On Page 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.	☒ On Page 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
1.4	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.	☒ On Page 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

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

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

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
1.5	A listed entity should: (a) have and disclose a diversity policy; (b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and (c) disclose in relation to each reporting period: (1) the measurable objectives set for that period to achieve gender diversity; (2) the entity's progress towards achieving those objectives; and (3) either: (A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or (B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act. If the entity was in the S&P / ASX 300 Index at the commencement of the reporting period, the measurable objective for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.	☐	☒ set out in our Corporate Governance Statement OR ☐ 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:	☒ set out in our Corporate Governance Statement OR ☐ we are an externally managed entity and this recommendation is therefore not applicable

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☐	☒ set out in our Corporate Governance Statement <u>OR</u> ☐ we are an externally managed entity and this recommendation is therefore not applicable

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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
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
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: and, where applicable, the information referred to in paragraph (b) at:	☒ set out in our Corporate Governance Statement

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
2.4	A majority of the board of a listed entity should be independent directors.	☐	☒ set out in our Corporate Governance Statement ☐ 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.	☐ The Executive Chairman is not the same person as the CEO of the Company.	☒ 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.	☒ On Page 7 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
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: [insert location]	☒ 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.	☒ Page 7 of the Corporate Governance Statement and we have disclosed the Code of Conduct at: https://www.kingsgate.com.au/governance/	☐ set out in our Corporate Governance Statement
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	☒ Page 8 of the Corporate Governance Statement and we have disclosed our whistleblower policy at: https://www.kingsgate.com.au/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.	☒ Page 8 of the Corporate Governance Statement and we have disclosed our anti-bribery and corruption policy at: https://www.kingsgate.com.au/governance/	☐ set out in our Corporate Governance Statement

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS			
4.1	The board of a listed entity should: (a) have an audit committee which: (1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (2) is chaired by an independent director, who is not the chair of the board, and disclose: (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.	☐	☒ set out in our Corporate Governance Statement see Recommendation 4.1
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.	☒ Page 9 of the Corporate Governance Statement.	☐ 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.	☒ Page 9 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation 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.	☒ Page 10 of the Corporate Governance Statement and we have disclosed our continuous disclosure compliance policy at: http://www.kingsgate.com.au/-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.	☒ Page 10 of the Corporate Governance Statement.	☐ 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.	☒ Page 10 of the Corporate Governance Statement.	☐ 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.	☒ Page 10 of the Corporate Governance Statement and we have disclosed information about us and our governance on our website at: http://www.kingsgate.com.au/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.	☒ Page 10 of the Corporate Governance Statement.	☐ 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: Page 11 of the Corporate Governance Statement.	☐ 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.	☒ Page 11 of the Corporate Governance Statement.	☐ 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.	☒ Page 11 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☐ In relation to 7.1(b), the information is disclosed on Page 12 of the Corporate Governance Statement. The Audit Committee is responsible for supporting the Board in overseeing the Company's risk management framework.	☒ 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.	☒ Page 12 – 13 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
7.3	A listed entity should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or (b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.	☒ Page 13 of the Corporate Governance Statement 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.	☐ set out in our Corporate Governance Statement

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☒ Page 13 of the Corporate Governance Statement and we have disclosed whether we have any material exposure to environmental and social risks in the 2026 Annual Report, and if we do, how we manage or intend to manage those risks.	☐ set out in our Corporate Governance Statement

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
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.	☒ In relation to 8.1(a), the information is disclosed on Page 14 - 15 of 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
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: Page 15 of the Corporate Governance Statement and in the Remuneration Report in the 2026 Annual Report which is available at http://www.kingsgate.com.au/annual-reports	☐ 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.	☒ Page 16 of the Corporate Governance Statement and we have disclosed our Securities Trading Policy at: http://www.kingsgate.com.au/governance/	☐ set out in our Corporate Governance Statement <u>OR</u> ☐ <u>OR</u> ☐ we are an externally managed entity and this recommendation is therefore not applicable

Key to Disclosures Corporate Governance Council Principles and Recommendations

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