Appendix 4G

Key to Disclosures
Corporate Governance Council Principles and Recommendations

Name of entity

Pure One Corporation Limited

ABN

27 160 885 343

Financial year ended:

30 June 2026

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

☐ These pages of our annual report:

☒ This URL on our website: https://pure1corp.com/corporate-governance/

The Corporate Governance Statement is accurate and up to date as at 30 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: 30 October 2026

Name of Officer authorising lodgement on behalf of the Board: Ron Hollands

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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: www.pure1corp.com ☒ Refer to the Corporate Governance Statement	
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.	☒ Refer to the Corporate Governance Statement Refer to 2026 Annual General Meeting Notice of Meeting	

[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]
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	☒ Refer to the Corporate Governance Statement Also in our 2026 Remuneration Report (audited) contained within the 2026 Annual Report.	
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.	☒ Refer to the Corporate Governance Statement Also in Board Charter at www.pure1corp.com	

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.		Refer to the Corporate Governance Statement
1.6	A listed entity should: (a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.		Refer to the 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]**
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.		Refer to the 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 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.		Refer to the Corporate Governance Statement
2.2	A listed entity should have and disclose a board skills matrix setting out the mix of skills that the board currently has or is looking to achieve in its membership.	☒ Refer to the Corporate Governance Statement	
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.	☒ We have disclosed the names of the directors and those considered by the board to be independent directors at the Corporate Governance Statement and, where applicable, the information referred to in paragraph (b) in the Corporate Governance Statement and the length of service of each director – paragraph (c) in the 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]
2.4	A majority of the board of a listed entity should be independent directors.		Refer to the Corporate Governance Statement
2.5	The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	☒ Refer to the Corporate Governance Statement	
2.6	A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	☒ Refer to the Corporate Governance Statement	
PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	☒ Refer to the 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: www.pure1corp.com Refer also to the 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 www.pure1corp.com ☒ Refer also to the Corporate Governance Statement.	

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
3.4	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 www.pure1corp.com ☒ Refer also to the Corporate Governance Statement.	

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS			
4.1	The board of a listed entity should: (a) have an audit committee which: (1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (2) is chaired by an independent director, who is not the chair of the board, and disclose: (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.		Refer to the Corporate Governance Statement
4.2	The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	☒ Refer to the 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.	☒ Refer to the 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.	☒ and we have disclosed our continuous disclosure compliance policy at: www.pure1corp.com Refer to the 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.	☒ Refer to the 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.	☒ Refer to the Corporate Governance Statement	
PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS			
6.1	A listed entity should provide information about itself and its governance to investors via its website.	☒ and we have disclosed information about us and our governance on our website at: www.pure1corp.com Refer to the Corporate Governance Statement	
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	☒ Refer to the Corporate Governance Statement	
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	☒ Refer to the Corporate Governance Statement Refer to our Shareholder Communication Policy on our website at: www.pure1corp.com	

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]
6.4	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.	☒ Refer to the 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.	☒ Refer to the Corporate Governance Statement Refer to our Shareholder Communication Policy on our website at: www.pure1corp.com	
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.		Refer to the Corporate Governance Statement
7.2	The board or a committee of the board should: (a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) disclose, in relation to each reporting period, whether such a review has taken place.		Refer to the 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.	*[If the entity complies with paragraph (b):]* ☒ We have disclosed the fact that we do not have an internal audit function and the processes we employ for evaluating and continually improving the effectiveness of our risk management and internal control processes at: Refer to the 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.	☒ We have disclosed whether we have any material exposure to environmental and social risks in the 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 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.		Refer to the Corporate Governance Statement.
8.2	A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.	☒ and we have disclosed separately our remuneration policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives in the Corporate Governance Statement	
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 in the 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]
ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES – N/A			
9.1	A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents.	☐ and we have disclosed information about the processes in place at: …… [*insert location*]	☐ set out in our Corporate Governance Statement **OR** ☐ we do not have a director in this position and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
9.2	A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time.	☐	☐ set out in our Corporate Governance Statement **OR** ☐ we are established in Australia and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
9.3	A listed entity established outside Australia, and an externally managed listed entity that has an AGM, should ensure that its external auditor attends its AGM and is available to answer questions from security holders relevant to the audit.	☐	☐ set out in our Corporate Governance Statement **OR** ☐ we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable ☐ we are an externally managed entity that does not hold an AGM and this recommendation is therefore not applicable
ADDITIONAL DISCLOSURES APPLICABLE TO EXTERNALLY MANAGED LISTED ENTITIES			
-	*Alternative to Recommendation 1.1 for externally managed listed entities:* The responsible entity of an externally managed listed entity should disclose: (a) the arrangements between the responsible entity and the listed entity for managing the affairs of the listed entity; and (b) the role and responsibility of the board of the responsible entity for overseeing those arrangements.	☐ and we have disclosed the information referred to in paragraphs (a) and (b) at: …….. [*insert location*]	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		**Where a box below is ticked,[4] we have followed the recommendation 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]**
-	*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

Corporate Governance Statement

Introduction

The practice of good corporate governance is vital in enhancing investor confidence in corporate accountability by demonstrating a commitment to transparency. Pure One Corporation Limited (**Company**) is committed to the principles of corporate governance.

The 4th edition of Corporate Governance Principles and Recommendations ('ASX Recommendations') are a reference point for companies about their corporate governance structures and practices. A Company may not implement certain ASX Recommendations, provided that the Company explains why it has not done so.

The relevant ASX Recommendations reference has been included below each point of this summary.

PRINCIPLE 1 – LAY FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT

Recommendation 1.1 – Role of the Board

The role of the Board (Board) is to oversee the management of the Company as well as provide strategic guidance.

A Board Charter (Charter) has been adopted that is available on the Company's website that formally sets out the functions and responsibilities of the Board, with the objective of the Board being able to perform its role more effectively. This creates a system of checks and balances to provide a balance of authority.

The responsibilities of the Board, as set out in the Charter, include:

- Approving the strategic objectives of the Company and establishing goals to promote their achievement;
- monitoring the operational and financial position and performance of the Company;
- ensuring the Directors inform themselves of the Company's business and financial status;
- establishing investment criteria including acquisitions and divestments, approving investments, and implementing ongoing evaluations of investments against such criteria;
- determining dividend policy and the amount, nature and timing of dividends to be paid (if any);
- approving and monitoring the progress of major capital expenditure, capital management and major acquisitions and divestitures;
- providing oversight of the Company, including its control and accountability systems;
- establishing written policies on compliance, risk oversight and management;
- assessing and determining whether to accept risks beyond the approval discretion provided to management;

- reviewing, ratifying and monitoring systems of risk management and internal compliance and control codes of conduct and legal compliance, in conjunction with the Company's Audit and Risk Management Committee, and ensuring they are operating effectively;
- appointing and removing the Managing Director (or equivalent) (**MD**), monitoring performance and approving remuneration of the MD and the remuneration policy and succession plans for the MD, where applicable and appropriate;
- ratifying the appointment of the Directors and, where appropriate or applicable, the Company's secretary (**Secretary**); ensuring that business risks facing the Company are, where possible, identified and that appropriate
    - monitoring and reporting internal controls are in place to manage such risks; approving and monitoring financial and other reporting and disclosure, including the Company's budgets;
    - ensuring the Company complies with its responsibilities under the *Corporations Act 2001* (Cth), the Company's Constitution, the ASX Listing Rules and other relevant laws;
    - considering the Company's diversity policies (as set out in the Diversity Policy) and ensuring that the Company's workforce, including its Board of Directors, is made up of individuals with diverse skills,
    - values, backgrounds and experience to the benefit of the Company.
    - considering the social, ethical and environmental impact of the Company's activities, setting standards and monitoring compliance with the Company's sustainability policies and practices;
    - exercising due care and diligence and sound business judgment in the performance of those
    - functions and responsibilities;
    - providing oversight and monitoring of Workplace Health & Safety (**WHS**) issues in the Company and considering appropriate WHS reports and information; and
    - ensuring appropriate resources are available to senior Executives (including senior and key officers of the Company) (**Senior Executives**).

The responsibilities delegated by the Board to the Senior Executives include:

- managing day-to-day operations in accordance with the standards for social and ethical practices which have been set by the Board; and
- developing and implementing corporate strategies and making recommendations on significant corporate strategic initiatives.

Recommendation 1.2 – Appointment, Election and Re-Election of Directors

The Board regularly reviews the blend of the skills and balance of Board and Committee members.

This recruitment process for any Director includes numerous reference checks, a bankruptcy checks and criminal record (all states and territories of Australia and the AFP) check of any candidates offered roles and to be put forward to shareholders for election as a Director. In addition, shareholders are provided with all relevant information, when resolutions concerning Director's appointment, are to be put to them.

Nominations for new Directors are made to the Board. Assessment criteria include background, experience, professional skills, personal qualities, whether their skills and experience will augment the existing Board and their availability to commit themselves to the Board's activities.

All newly appointed Directors who are appointed by the Board must stand for election by shareholders at the next annual general meeting.

In order to facilitate independent judgment in decision making, each Director has the right to seek independent professional advice at the Company's expense.

Recommendation 1.3 – Appointment

All Directors (and senior management roles) have written agreements that set out, inter alia, the terms of their respective employment. Further, all new Directors undertake an induction programme that covers inter alia, Company history and information, policies and procedures and ASX requirements. In addition, the Board considers training and professional development requirements of Directors.

Recommendation 1.4 – Company Secretary

Ron Hollands was appointed Company Secretary on 17 March 2021. Ron is a Chartered Accountant and holds a Bachelor of Business from the University of Technology, Sydney, an MBA from MGSM and a Graduate Diploma of Applied Corporate Governance from the Governance Institute of Australia. He is an experienced public Company Secretary and is well versed in all aspects of the role in an ASX listed public company environment.

Recommendation 1.5 - Diversity

The Company does have a Diversity Policy.

To date, the Board nor a Committee of the Board, have not set measurable objectives for achieving gender diversity and to assess annually both the objectives and the Company's progress in achieving them.

The Company is satisfied with its gender diversity and is and has always been focussed on attracting and retaining the most appropriate people for its roles.

The Company currently does not annually provide information in its Annual Report on the proportion of women employees in the whole organisation, women in Senior Executive positions and women on the Board of the Company.

Currently, the Company does not annually submit an annual report to the Workplace Gender Equality Agency and confirm its compliance with the Workplace Gender Equality Act 2012 (Act).

The Company did not comply with Recommendation 1.5 (b) and (c).

Recommendations 1.6 and 1.7 - Performance Review / Evaluation

The Company has a process for periodically evaluating the performance of its Board, its Committees, Individual Directors and Senior Executives.

The performance of its Board, its Committees, Individual Directors and Senior Executives, in the 2026 financial year, was not reviewed against both quantitative and qualitative measures and Directors and Senior Executives provided feedback on the discharge of their responsibilities.

Due to the current organisation size and open relationship between all directors and management, the company is currently satisfied with the performance of its Board, its Committees, Individual Directors and Senior Executives.

The Company did not comply with Recommendation 1.6 and 1.7

PRINCIPLE 2 – STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE

Recommendation 2.1 – Remuneration & Nomination Committee

The Company has a Remuneration and Nomination Committee. For the period to 1 July 2026, the Committee had four members. Two members on this Committee were independent directors.

Since 1 July 2026, this Committee has had four members. Three members on this Committee are independent directors.

The Chair of the Committee (Adam Giles) is an Independent Director.

The Company did not comply with Recommendation 2.1 (a) (1) for the period to 1 July 2026 in that the majority of its members of its Remuneration and Nomination Committee were not independent.

The Company is satisfied, given its size and operations, that it has the appropriate blend of skills and experience on its Board (and Committees) to meet its current requirements. It is also satisfied, that at a Board level, it regularly considers Board succession issues and ensures the Board has the appropriate balance of skills, knowledge, experience, independence, and diversity to enable the discharge of the Board's duties and responsibilities.

Recommendations 2.2, 2.3 and 2.4 – Composition of the Board and details of directors

A Director is deemed to be independent if they are a non-Executive Director and:

- is not a substantial shareholder;
- is not employed in an Executive capacity currently or within the Company in the last 3 years;
- is not a material consultant to the Company currently or within the last 3 years;
- is not a material supplier or customer of the Company;
- has no material contractual relationship with the Company;
- has not served on the Board for a period which could materially interfere with their ability to act in the best interests of the Company; and
- is free from any interest which could materially interfere with their ability to act in the best interests of the Company.

We assess the materiality thresholds referred to above on a case-by-case basis, the results of which are disclosed in the table below.

Name of Director	**Independent? Y / N**	**Any relationship affecting independence?**	**Skills & Experience relevant to the position**	**Term of Office**
Ron Prefontaine	N	Yes – Related entities are substantial shareholders	Strategy, ASX listed companies, industry	16 June 2007 – 1 July 2026
Dang Lan Nguyen	Y	No	Governance, ASX listed companies, Industry	17 March 2021 – current
Adam Giles	Y	No	Government, Strategy	4 May 2023 – current
Scott Brown	N	Yes – Executive Director	Finance, ASX Listing Companies	17 March 2021 – present
Edward Kocwa	Y	No	Management, Industry, Manufacturing	1 July 2026 - present

The current Board (from 1 July 2026) is 75% independent and comprises 75% Non-Executive/ 25% Executive Directors. The Company is satisfied it has the appropriate blend of skills and experience on the Board and its Committees to oversee all matters presented. The Board regularly reviews the blend of the skills and balance of Board and Committee member.

The Company did not comply with Recommendation 2.4 in the period to 1 July 2026 in that two (2) Directors of the four (4) appointed were not independent.

Recommendation 2.5 – Regular Assessment of Independence

The Chair of the Board and CEO (Managing Director) are separate roles, assumed by Adam Giles and Scott Brown respectively. Adam Giles is an independent, Non-Executive Director. The Company is satisfied it has the appropriate blend of skills and experience on the Board and its Committees to oversee all matters presented.

Recommendation 2.6 – Induction and Professional Development

Any new Directors undertake an induction programme that covers inter alia, Company history and information, policies and procedures and ASX requirements. In addition, the Board considers training and professional development requirements of Directors.

PRINCIPLE 3 – INSTILLING A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY

Recommendations 3.1, 3.2. 3.3 and 3.4 – Company Code of Conduct and Ethics

The Company has a Code of Conduct, Whistleblower Policy and Anti-Bribery and Corruption Policy for its Directors, Senior Executives, employees and contractors that is available on its website. In these policies, inter alia, the Company articulates and discloses its values.

Any material breach of the above policies is reported to the Board or a Committee of the Board.

PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS

Recommendation 4.1 – Audit Committee

An Audit and Risk Committee has been established by the Board to protect the integrity of financial reports. The importance of an Audit and Risk Committee is universally recognised in the practice of good corporate governance and plays a key role in focussing the Board on matters relevant to the integrity of financial reporting.

Charter of the Audit and Risk Committee

The charter of the Audit and Risk Committee sets out its role and responsibilities, structure and membership requirements. The Audit and Risk Committee Charter can be viewed on the Company's website.

Responsibilities

The responsibilities of the Audit and Risk Committee include:

- reviewing the integrity and the effectiveness of the internal audit, if any;
- overseeing the independence of the external auditors; and
- the oversight of operational, enterprise and technology risk.

Meetings

The Audit and Risk Committee will meet as frequently as required and at usually at least twice a year. Any member of the Audit and Risk Committee may call a meeting. A quorum at such meetings consists of at least 2 members.

Expertise

Every member of the Audit and Risk Committee can read and understand financial statements and at least 1 member is a qualified accountant or other financial professional with experience in financial and accounting matters.

For the period to 1 July 2026 this Committee had three members. Two members on this Committee were independent directors.

Since 1 July 2026, this Committee has had four members. Three members on this Committee that were independent directors.

The Chair of the Committee (Dang Lan Nguyen) is an Independent Director and is not the Board Chair.

This Committee reports to the Board at the first Board meeting subsequent to each Committee meeting. Each report contains all matters relevant to the Committee's Role and responsibilities.

The members of this Committee and the number of Committee meetings held and attendees are disclosed in the attached Appendix.

The Audit and Risk Committee resolved to not establish an Internal Audit function in the year ended 30 June 2026. The Committee is satisfied that amongst its members and with management input, they have the requisite skills and experience to adequately assess risks and rectify and material threats to the Company.

The members of the Audit and Risk Committee and the number of Committee meetings held and attendees are disclosed in the attached Appendix.

External Audit

The Audit and Risk Committee is responsible for making recommendations to the Board concerning the appointment of external auditors and the terms of their engagement. The Audit and Risk Committee annually reviews the performance of the external auditors and the Company's policy on maintaining the independence of the external auditor. The independent external auditor reports directly to the Audit and Risk Committee and Board.

Recommendation 4.2 – Financial Records Maintained

Annually, before the Board approves Financial Statements, the CEO and CFO will make signed and written declarations that:

- the financial records for the financial year have been correctly maintained;
- the financial statements and notes for the financial year comply with the appropriate accounting standards;
- the financial statements and notes for the financial year give a fair and true view of the financial position and performance of the Company; and
- that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.

Recommendation 4.3 – Independent Checks

All non-audited or review periodic corporate reports, are independently checked, and circulated to all Directors prior to being released to the market.

PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE

Recommendations 5.1, 5.2 and 5.3 – Continuous Disclosure

The Company has a Continuous Disclosure Policy that is available on its website. All ASX Announcements are circulated to all Directors prior to lodgement with the ASX.

Any new and substantive investor or analyst presentations are released on the ASX Market Announcement Platform ahead of the presentation being given.

PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS

Recommendations 6.1, 6.2, 6.3, 6.4 and 6.5 – Shareholder Communication

The Company has a website that it keeps up to date with its Policies, Charters and ASX Announcements.

The Company has a flat management structure, one benefit of which is the ease in which shareholders can access the Board and Management. The Company encourages dialogue with shareholders, in particular at Shareholder Meetings. This includes reminding shareholders to advise of any questions that they seek answered at a Shareholder Meeting.

The independent external auditor is invited to attend all Annual General Meetings and is available to answer questions from shareholders concerning their annual audit.

All substantive resolutions put to Shareholders at Shareholder Meetings are decided by a Poll.

Shareholders, via the Company Share Registry, have the option to receive communications via mail or email.

PRINCIPLE 7 – RECOGNISE AND MANAGE RISK

Recommendation 7.1 – Audit and Risk Committee

An Audit and Risk Committee has been established by the Board to ensure that robust risk management practices are in place and working as required. The importance of an Audit and Risk Committee is universally recognised in the practice of good corporate governance and plays a key role in focussing the Board on matters that manifest in any elevated risk posture.

Charter of the Audit and Risk Committee

The charter of the Audit and Risk Committee sets out its role and responsibilities, structure and membership requirements. The Audit and Risk Committee Charter can be viewed on the Company's website.

Responsibilities

The responsibilities of the Audit and Risk Committee include:

- reviewing the integrity and the effectiveness of internal audits, if any;
- overseeing the independence of the external auditors; and
- the oversight of operational, enterprise and technology risk.

Meetings

The Audit and Risk Committee will meet as frequently as required and at least twice a year. Any member of the Audit and Risk Committee may call a meeting. A quorum at such meetings consists of at least 2 members.

Expertise

Every member of the Audit and Risk Committee can read and understand financial statements and at least 1 member is a qualified accountant or other financial professional with experience in financial and accounting matters.

For the period to 1 July 2026 this Committee had three members. Two members on this Committee were independent directors.

Since 1 July 2026, this Committee has had four members. Three members on this Committee that were independent directors.

The Chair of the Committee (Dang Lan Nguyen) is an Independent Director and is not the Board Chair.

The members of this Committee and the number of Committee meetings held and attendees are disclosed in the attached Appendix.

This Committee reports to the Board at the first Board meeting subsequent to each Committee meeting. Each report contains all matters relevant to the Committee's role and responsibilities.

The members of this Committee and the number of Committee meetings held and attendees are disclosed in the attached Appendix.

Recommendation 7.2 - Assessment of effectiveness of risk management system

The effectiveness of the risk management system is reviewed by the Audit and Risk Committee at least annually. A part of this system of assessment is the establishment of a risk management function whose purpose is to analyse the effectiveness of the Company's risk management and internal compliance and control system. The internal risk management function is independent and reports to management.

In order to create an environment for identifying and capitalising on opportunities, the Board has established a sound system of risk oversight and management. To encourage management accountability in this area, the Senior Executives are required to provide oversight and governance of the risk management and internal control system to manage the Company's material business risks and report on whether those risks are being managed effectively.

The Audit and risk Committee makes best endeavours to review the Company's risk management framework at least annually to satisfy itself that it continues to be sound.

Whilst a review of the Company's risk management framework occurred in the year ended 30 June 2026, this was not disclosed the 2026 Annual Report. The Committee is satisfied that amongst its members and with management input, they have the requisite skills and experience to adequately periodically assess risks and rectify any material threats to the Company.

The Company did not comply with Recommendation 7.2.

Recommendation 7.3 – Internal Audit

The Audit and Risk Committee resolved to not establish an Internal Audit function in the year ended 30 June 2026.

The Committee is satisfied that amongst its members and with management input, they have the requisite skills and experience to adequately assess risks and rectify and material threats to the Company. The Company also has a Chief Risk and Security Officer.

Recommendation 7.4 - Risk Management Policy

In order to recognise and manage risk, we have established an internal compliance system under which risk is identified, assessed, monitored and managed. This structure is designed and implemented by the Audit and Risk Committee as one of its key responsibilities is to oversee the establishment and implementation of the risk management system. The requirements of our risk management requirements are identified in the Company's Risk Management Policy.

All material risks affecting the Company, including both financial and non-financial matters, are considered and reviewed regularly by the Audit and Risk Committee.

The Company will annually disclose whether it has any material exposure to economic, environmental and social sustainability risks and, if it does, how it manages or intends to manage those risks. For the 2026 financial year, the Company does not believe that it has any material exposure to economic, environmental and social sustainability risks.

PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY

Recommendation 8.1 – Remuneration Committee

The Company has a Remuneration and Nomination Committee. For the period to 1 July 2026, this Committee had four members. Two members on this Committee were independent directors.

Since 1 July 2026, this Committee has had four members. Three members on this Committee are independent directors.

The Chair of the Committee (Adam Giles) is an Independent Director.

The members of the Remuneration and Nomination Committee and the number of Committee meetings held and attendees are disclosed in the attached Appendix.

The Company did not comply with Recommendation 8.1 (a) (1) for the period to 1 July 2026 in that the majority of its members of its (Remuneration and) Nomination Committee were not independent.

The Company is satisfied that it has adequate skills and experience in its Remuneration Committee to manage all matters in this area given the Company's size and operations.

Recommendation 8.2 – Policies and Procedures

The Company, annually in its Remuneration Report, discloses its policies and practices regarding the remuneration of non-Executive Directors and the remuneration of Executive Directors and other senior Executives.

Recommendation 8.3 – Disclosure

The Company will disclose whether or not it has an equity-based remuneration scheme that permits participants to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme. The Company's current position is to not allow participants in its equity-based remuneration scheme, to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme.

Approved by the Pure One Corporation Limited Board on 30 October 2026.

Appendix

Committees established and membership

The Board has established the following Committees:

- Audit and Risk Committee
- Remuneration and Nomination Committee

The qualifications and experience of all Committee members are disclosed in the Annual Report. The Company is satisfied it has the appropriate blend of skills and experience on its Committee's to oversee all matters presented.

Member	**Audit & Risk Committee (Chair – Dang Lan Nguyen)**	**Remuneration & Nomination Committee (Chair – Adam Giles)**
Ron Prefontaine	N/A	X
Dang Lan Nguyen	X	X
Adam Giles	X	X
Scott Brown	X	X
Edward Kocwa	X	X

Attendance at Committee Meetings

Member	**Audit & Risk Committee (2 meetings held in FY26)**	**Remuneration & Nomination Committee (0 meetings held in FY26)**
Adam Giles	2	-
Ron Prefontaine	N/A	-
Dang Lan Nguyen	2	-
Scott Brown	2	-
Edward Kocwa	N/A	-

Note:

1. Board and Committee Meetings held during the period and meetings attending by Directors and Committee Members are disclosed in the 2026 Annual Report.