

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

| |
|---------------------------|
| Beamtree Holdings Limited |
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ABN/ARBN

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| 42 627 071 121 |
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Financial year ended:

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|--------------|
| 30 June 2024 |
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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://beamtree.com.au/corporate-governance/>

The Corporate Governance Statement is accurate and up to date as at 27 August 2024 and has been approved by the board.

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

Date: 27 August 2024

Name of authorised officer authorising lodgement:
Maria Clemente, 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 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. | <input checked="" type="checkbox"/> and we have disclosed a copy of our board charter at: https://beamtree.com.au/corporate-governance/ | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> 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 |
|--|--|---|
| <p>1.5 A listed entity should:</p> <p>(a) have and disclose a diversity policy;</p> <p>(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</p> <p>(c) disclose in relation to each reporting period:</p> <p>(1) the measurable objectives set for that period to achieve gender diversity;</p> <p>(2) the entity's progress towards achieving those objectives; and</p> <p>(3) either:</p> <p>(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</p> <p>(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.</p> <p>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.</p> | <p><input checked="" type="checkbox"/></p> <p>and we have disclosed a copy of our diversity policy at: https://beamtree.com.au/corporate-governance/</p> <p>and we have disclosed the information referred to in paragraph (c) at: https://beamtree.com.au/corporate-governance/</p> <p>within the Corporate Governance Statement.</p> <p>and if we were included in the S&P / ASX 300 Index at the commencement of the reporting period our measurable objective for achieving gender diversity in the composition of its board of not less than 30% of its directors of each gender within a specified period.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |

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|---|--|---|---|
| 1.6 | <p>A listed entity should:</p> <p>(a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</p> <p>(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.</p> | <p><input checked="" type="checkbox"/></p> <p>and we have disclosed the evaluation process referred to in paragraph (a) at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement</p> <p>and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |
| 1.7 | <p>A listed entity should:</p> <p>(a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and</p> <p>(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.</p> | <p><input checked="" type="checkbox"/></p> <p>and we have disclosed the evaluation process referred to in paragraph (a) at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement.</p> <p>and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |

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|--|--|--|---|
| PRINCIPLE 2 - STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE | | | |
| 2.1 | <p>The board of a listed entity should:</p> <p>(a) have a nomination committee which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(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</p> <p>(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.</p> | <p><input checked="" type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: https://beamtree.com.au/corporate-governance/</p> <p>and the information referred to in paragraphs (4) and (5) at: page 45 of the Company's Annual Report.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |
| 2.2 | <p>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.</p> | <p><input checked="" type="checkbox"/></p> <p>and we have disclosed our board skills matrix at: https://beamtree.com.au/corporate-governance/</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |

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|---|---|--|---|
| 2.3 | <p>A listed entity should disclose:</p> <p>(a) the names of the directors considered by the board to be independent directors;</p> <p>(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</p> <p>(c) the length of service of each director.</p> | <p><input checked="" type="checkbox"/></p> <p>and we have disclosed the names of the directors considered by the board to be independent directors at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement.</p> <p>and, where applicable, the information referred to in paragraph (b) at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement.</p> <p>and the length of service of each director at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |
| 2.4 | A majority of the board of a listed entity should be independent directors. | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |
| 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. | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |
| 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. | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |

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|---|--|--|--|
| PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY | | | |
| 3.1 | A listed entity should articulate and disclose its values. | <input checked="" type="checkbox"/> and we have disclosed our values at: https://beamtree.com.au/ . | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> and we have disclosed our code of conduct at: https://beamtree.com.au/corporate-governance/ | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> and we have disclosed our whistleblower policy at: https://beamtree.com.au/corporate-governance/ | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> and we have disclosed our anti-bribery and corruption policy at: https://beamtree.com.au/corporate-governance/ | <input type="checkbox"/> set out in our Corporate Governance Statement |

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|---|--|---|---|
| PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS | | | |
| 4.1 | <p>The board of a listed entity should:</p> <p>(a) have an audit committee which:</p> <p>(1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, who is not the chair of the board,</p> <p>and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the relevant qualifications and experience of the members of the committee; and</p> <p>(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</p> <p>(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.</p> | <p><input checked="" type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: https://beamtree.com.au/corporate-governance/ and the information referred to in paragraphs (4) and (5) at: page 45 of the Company's Annual Report.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |
| 4.2 | <p>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.</p> | <p><input checked="" type="checkbox"/></p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |
| 4.3 | <p>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.</p> | <p><input checked="" type="checkbox"/></p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |

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|---|---|---|---|
| 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. | <input checked="" type="checkbox"/> and we have disclosed our continuous disclosure compliance policy at: https://beamtree.com.au/corporate-governance/ . | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> and we have disclosed information about us and our governance on our website at: https://beamtree.com.au/ . | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> and we have disclosed how we facilitate and encourage participation at meetings of security holders at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement. | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> set out in our Corporate Governance Statement |

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|--|--|--|---|
| PRINCIPLE 7 – RECOGNISE AND MANAGE RISK | | | |
| 7.1 | <p>The board of a listed entity should:</p> <p>(a) have a committee or committees to oversee risk, each of which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(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</p> <p>(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.</p> | <p><input checked="" type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: https://beamtree.com.au/corporate-governance/ and the information referred to in paragraphs (4) and (5) at page 45 of the Company's Annual Report.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |
| 7.2 | <p>The board or a committee of the board should:</p> <p>(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</p> <p>(b) disclose, in relation to each reporting period, whether such a review has taken place.</p> | <p><input checked="" type="checkbox"/></p> <p>and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement</p> |

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|---|--|--|--|
| 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. | <input checked="" type="checkbox"/> <i>[If the entity complies with paragraph (b):]</i> and we have disclosed the fact that we do not have an internal audit function and the processes we employ for evaluating and continually improving the effectiveness of our risk management and internal control processes at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement. | <input type="checkbox"/> set out in our Corporate Governance Statement |
| 7.4 | A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks. | <input checked="" type="checkbox"/> and we have disclosed whether we have any material exposure to environmental and social risks at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement. and, if we do, how we manage or intend to manage those risks at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement. | <input type="checkbox"/> set out in our Corporate Governance Statement |

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|--|--|--|--|
| PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY | | | |
| 8.1 | <p>The board of a listed entity should:</p> <p>(a) have a remuneration committee which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(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</p> <p>(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.</p> | <p><input checked="" type="checkbox"/> [If the entity complies with paragraph (a):] and we have disclosed a copy of the charter of the committee at: https://beamtree.com.au/corporate-governance/ and the information referred to in paragraphs (4) and (5) at: https://beamtree.com.au/corporate-governance/ within the Corporate Governance Statement and page 45 of the Company's Annual Report.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |
| 8.2 | <p>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.</p> | <p><input checked="" type="checkbox"/> 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: pages 49 to 53 of the Company's Annual Report.</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |
| 8.3 | <p>A listed entity which has an equity-based remuneration scheme should:</p> <p>(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</p> <p>(b) disclose that policy or a summary of it.</p> | <p><input checked="" type="checkbox"/> and we have disclosed our policy on this issue or a summary of it at: https://beamtree.com.au/corporate-governance/</p> | <p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p> |

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|--|---|--|--|
| 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. | <input type="checkbox"/> N/A | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we do not have a director in this position and this recommendation is therefore not applicable OR <input type="checkbox"/> 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. | <input type="checkbox"/> N/A | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are established in Australia and this recommendation is therefore not applicable OR <input type="checkbox"/> 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. | <input type="checkbox"/> N/A | <input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable <input type="checkbox"/> 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. | <input type="checkbox"/> N/A | <input type="checkbox"/> 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. | <input type="checkbox"/> N/A | <input type="checkbox"/> set out in our Corporate Governance Statement |

2024 CORPORATE GOVERNANCE STATEMENT

This corporate governance statement sets Beamtree Holdings Limited (**Company**) current compliance with the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations (**ASX Principles and Recommendations**). The ASX Principles and Recommendations are not mandatory. However, this corporate governance statement discloses the extent to which the Company has followed the ASX Principles and Recommendations. This corporate governance statement is current as at 27 August 2024 and has been approved by the board of the Company (**Board**).

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|--|
| 1. | | Lay solid foundations for management and oversight |
| <p>1.1. <i>A listed entity should have and disclose a board charter setting out:</i></p> <p><i>(a) the respective roles and responsibilities of its board and management; and</i></p> <p><i>(b) those matters expressly reserved to the board and those delegated to management.</i></p> | Yes | <p>The Board is responsible for corporate governance of the Company.</p> <p>The Board has adopted a Board Charter which outlines the manner in which its powers and responsibilities will be exercised and discharged, having regard to principles of good corporate governance and applicable laws. Pursuant to the Board Charter, the Board assumes responsibilities including, but not limited to the following:</p> <ul style="list-style-type: none"> (a) considering and approving the strategy of the Company and its related companies (Group); (b) adopting an annual budget and monitoring financial performance including approving the annual and half year financial statements and reports; (c) approving major investments and monitoring the return on those investments; (d) monitoring the adequacy, appropriateness and operation of internal controls including reviewing and approving the Group's compliance systems and corporate governance principles; (e) providing continuous disclosure of information to the investment community, and making available information that shareholders reasonably require to make informed assessments of the Group's prospects; (f) reviewing and monitoring significant business risks and oversights and how they are managed; (g) monitoring the conduct of the relationship with key regulators to meet the Group's obligations; (h) determining delegations to committees, subsidiary boards and management and approving |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|------------------------------------|--------------------|---|
| | | <p>transactions in excess of delegated levels;</p> <p>(i) appointing and reviewing the performance of the chief executive officer (CEO) of the Company and from time to time any portfolio companies of the Group, including overseeing the remuneration, development and succession planning for the chief executive officers and management, while overseeing the operation of appropriate human resource management systems including remuneration;</p> <p>(j) assessing its own performance and that of individual Directors;</p> <p>(k) selecting and appointing new Directors;</p> <p>(l) considering, approving and endorsing major policies of the organisation including a code of conduct which promotes ethical behaviour and social responsibility;</p> <p>(m) overseeing the implementation of appropriate work health and safety systems; and</p> <p>(n) protecting and overseeing the enhancement of the reputation of the Company.</p> <p>A copy of the Board Charter is available on the Company's website at the following URL: https://beamtree.com.au/corporate-governance/.</p> <p>Pursuant to the Board Charter, the Board has delegated specific authorities to the chief executive officer (CEO). Subject to these delegated matters, the CEO is authorised to exercise all the powers of the Directors, except with respect to the following:</p> <p>(a) approval of major elements of strategy including any significant change in the direction of that strategy;</p> <p>(b) approvals above delegated levels of credit limits, country risk exposures, equity risk limits, market risk limits, loans and encumbrances, equity investments and underwriting risk;</p> <p>(c) capital expenditure in excess of delegated levels or expenditure outside the ordinary course of business;</p> <p>(d) certain remuneration matters including material changes to remuneration policies;</p> <p>(e) adoption of the Company's annual budget;</p> <p>(f) approval of the interim and final accounts and related reports to the ASX;</p> <p>(g) specific matters in relation to continuous disclosure as defined in the Continuous Disclosure Policy; and</p> <p>(h) other matters as the Board may determine from time to time.</p> <p>The Company is committed to the circulation of relevant materials to Directors in a timely manner to facilitate Directors' participation in Board discussions on a fully</p> |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|--|-----------------|--|
| | | informed basis. The Company intends to review the membership of the Board, and the Board Charter at least once every year to determine its ongoing appropriateness. |
| <p>1.2. <i>A listed entity should:</i></p> <p>(a) <i>undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and</i></p> <p>(b) <i>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.</i></p> | Yes | The Company undertakes backgrounds checks with regards to the person's character, experience, education, criminal record and bankruptcy history prior to nomination for election as a director. Any material adverse information revealed by these checks is released to security holders prior to the general meeting at which they can be elected. When an individual is nominated to be a director, details of their relevant professional history and qualifications will be made accessible to the security holders in the Company. |
| <p>1.3. <i>A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.</i></p> | Yes | Directors and senior executives of the Company are given letters of appointment and/or service agreements prior to their engagement with the Company. |
| <p>1.4. <i>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.</i></p> | Yes | The Company Secretary is responsible to the Board through the Chairman. |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|---|
| <p>1.5. <i>A listed entity should:</i></p> <p>(a) <i>have and disclose a diversity policy;</i></p> <p>(b) <i>through its board or committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally;; and</i></p> <p>(c) <i>disclose in each reporting period:</i></p> <p>(1) <i>the measurable objectives set for that period to achieve gender diversity;</i></p> <p>(2) <i>the entity's progress towards achieving those objectives; and</i></p> <p>(3) <i>either:</i></p> <p>(A) <i>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</i></p> <p>(B) <i>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.</i></p> <p><i>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 specific period.</i></p> | Yes | <p>The Company has adopted a formal Diversity Policy which sets out the following practices to be followed by the Company:</p> <ol style="list-style-type: none"> (a) setting measurable objectives relating to diversity (including gender diversity) at all senior management and leadership levels; (b) broadening the field of potential candidates for senior management and board appointments; and (c) embedding the extent to which the Board has achieved the objective of this policy in the evaluation criteria for the annual Board performance review. <p>A copy of the Diversity Policy is available on the Company's website at the following URL: https://beamtree.com.au/corporate-governance/.</p> <p>The Board is committed to annually assessing both the Policy's objectives and its progress towards achieving the measurable objectives.</p> <p>The Company has undertaken a review of its diversity objectives, with the following objectives having been set by the Board which the Company continues to work toward:</p> <p>Objective 1: Increase the proportion of women in leadership roles across the Company to 40%. As at 30 June 2024, women in leadership roles across the Company was 33%.</p> <p>Objective 2: Ensure equivalent pay for equivalent skill set/role.</p> <p>The Company's workforce gender demographics for the year ended 30 June 2024 are as follows:</p> <ol style="list-style-type: none"> 1. The proportion of female directors: 20% 2. The proportion of female employees who are senior executives: 33% 3. The proportion of female employees in the entire organisation: 46% <p>For the purposes of the Diversity Policy, 'senior management' means an employee who directly reports to the CEO or the Board.</p> |
| <p>1.6. <i>.JA listed entity should:</i></p> <p>(a) <i>have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</i></p> | Yes | <p>The Remuneration and Nomination Committee is responsible for establishing processes for the review of the performance of individual Directors, Board Committees and the Board as a whole and implementation of such processes.</p> |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|---|
| <i>(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.</i> | | For the year ended 30 June 2024 the Board undertook a review of the performance of the Board as a whole. The review process involved a tailored online questionnaire completed by Directors enabling quantitative and qualitative feedback. |
| <p>1.7. <i>A listed entity should:</i></p> <p><i>(a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and</i></p> <p><i>(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.</i></p> | Yes | <p>The Remuneration and Nomination Committee is responsible for reviewing and making recommendations to the Board on the Company's remuneration framework, remuneration packages and policies applicable to its senior executives.</p> <p>The Board and senior management team regularly review the performance of its senior executives and address any issues that may emerge. As part of this process, the Remuneration and Nomination Committee may implement processes for evaluating the performance of its senior executives.</p> <p>Annual performance reviews in accordance with these processes were conducted for senior executives in relation to the reporting period.</p> |
| 2. Structure the board to be effective and add value | | |
| <p>2.1. <i>The board of a listed entity should:</i></p> <p><i>(a) have a nomination committee which:</i></p> <p><i>(1) has at least three members, a majority of whom are independent directors; and</i></p> <p><i>(2) is chaired by an independent director,</i></p> <p><i>and disclose:</i></p> <p><i>(3) the charter of the committee;</i></p> <p><i>(4) the members of the committee; and</i></p> <p><i>(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;</i></p> <p><i>or</i></p> <p><i>(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.</i></p> | Yes | <p>The Company has established a Remuneration and Nomination Committee, whose members during the reporting period were:</p> <ul style="list-style-type: none"> • Brad Lancken (Chair of the Committee), Independent Non-Executive Director; • Mike Hill, Independent Non-Executive Director; and • Emma Gray, Independent Non-Executive Director <p>The majority of the members of the Remuneration and Nomination Committee are considered to be independent, including the Chair of the Nomination Committee.</p> <p>The Remuneration and Nomination Committee Charter is available at the Company's website: https://beamtrees.com.au/corporate-governance/.</p> <p>The number of Remuneration and Nomination Committee meetings held during the period is disclosed in the Company's Annual Report.</p> |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|---|
| <p>2.2. <i>A listed entity should have and disclose a board skills matrix setting out the mix of skills and diversity that the Board currently has or is looking to achieve in its membership.</i></p> | Yes | <p>The Board strives to ensure that it is comprised of Directors with a blend of skills, experience and attributes appropriate for the Company and its business.</p> <p>The Board Skills Matrix is available on the Company's Website: https://beamtree.com.au/corporate-governance/.</p> |
| <p>2.3. <i>A listed entity should disclose:</i></p> <p>(a) <i>the names of the directors considered by the board to be independent directors;</i></p> <p>(b) <i>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</i></p> <p>(c) <i>the length of service of each director.</i></p> | Yes | <p>The Board has reviewed the position and associations of each of the six Directors in office during the reporting period and has determined that Mike Hill, Brad Lancken, Stephen Borness, Emma Gray, Mark Britnell and James Birch are independent. In making this determination, the Board has had regard to the independence criteria in the ASX Principles and Recommendations, and other facts, information and circumstances that the Board considers relevant.</p> <p>The Board assesses the independence of new Directors upon appointment and reviews their independence, and the independence of the other directors as appropriate.</p> <p>Information with respect to potential issues of independence may be disclosed to the market but no formal policy exists to ensure such disclosure.</p> <ul style="list-style-type: none"> • Mike Hill, Director since June 2018 • Brad Lancken, Director since 18 October 2019 • Stephen Borness, Director since 10 June 2020 (resigned 31 December 2023) • James Birch, Director since 17 March 2021 • Emma Gray, Director since 24 November 2022 • Mark Britnell, Director since 1 May 2024 |
| <p>2.4. <i>A majority of the board of a listed entity should be independent directors.</i></p> | Yes | <p>The Board considers that during the reporting period Mike Hill, Brad Lancken, Stephen Borness, Emma Gray and Mark Britnell and James Birch were independent.</p> <p>The Board has taken the following steps to structure the Board to add value despite already having an independent majority of directors:</p> <p>(a) membership of the Board is focused on providing the Company with a broad base of industry skills and experiences considered necessary to fulfil the business objectives of the Company; and</p> <p>(b) membership of the Board is reviewed on an on-going basis by the Chairman of the Board to determine if additional core strengths are required to be added to the Board in light of the nature of the Company's business and its objectives.</p> |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|---|
| 2.5. <i>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.</i> | Yes | The Company's Non-Executive Chairperson, Emma Gray, satisfies the ASX Principles and Recommendations definition of an independent director. The CEO of the Company is Tim Kelsey. |
| 2.6. <i>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.</i> | Yes | <p>The Company has an induction programme for each new Director upon appointment. This includes meeting with members of the existing Board, Company Secretary, Management and other relevant executives to familiarise themselves with the Company, its procedures and prudential requirements, and Board practices and procedures.</p> <p>On an ongoing basis, and subject to approval of the Chairman, Directors may request and undertake training and professional development, as appropriate, at the Company's expense.</p> |
| 3. Instil a culture of acting lawfully, ethically and responsibly | | |
| 3.1. <i>A listed entity should articulate and disclose its values.</i> | Yes | The Company has adopted a set of values and these are disclosed at https://beamtree.com.au/corporate-governance/ . |
| 3.2. <i>A listed entity should:</i> (a) <i>have and disclose a code of conduct for its directors, senior executives and employees; and</i> (b) <i>ensure that the board or a committee of the board is informed of any material breaches of that code.</i> | Yes | <p>The Company has adopted a formal Code of Conduct which is available on the Company's website at the following URL: https://beamtree.com.au/corporate-governance/.</p> <p>The Board will be notified of any breaches of the Code of Conduct.</p> |
| 3.3. <i>A listed entity should:</i> (a) <i>have and disclose a whistleblower policy; and</i> (b) <i>ensure that the board or a committee of the board is informed of any material incidents reported under that policy.</i> | Yes | The Company has adopted a Whistleblower Policy which is available on the Company's website at the following URL: https://beamtree.com.au/corporate-governance/ . |
| 3.4. <i>A listed entity should:</i> (a) <i>have and disclose an anti-bribery and corruption policy; and</i> (b) <i>ensure that the board or a committee of the board is informed of any material breaches of that policy.</i> | Yes | <p>The Company has within its Code of Conduct a policy of anti-bribery and corruption which is available on the Company's website at the following URL: https://pks.com.au/corporate-governance/.</p> <p>The Board will be notified of any breaches of the Code of Conduct.</p> |
| 4. Safeguard the integrity of corporate reports | | |
| 4.1. <i>The board of a listed entity should:</i> (a) <i>have an audit committee which:</i> (1) <i>has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and</i> | Yes | <p>The Board has established an Audit and Risk Committee, whose members during the reporting period were:</p> <ul style="list-style-type: none"> • Stephen Borness (Chair of the Committee), Independent Non-Executive Director; (resigned 31 December 2023) • Mike Hill, Independent Non-Executive Director; |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|--|
| <p>(2) <i>is chaired by an independent director, who is not the chair of the board, and disclose:</i></p> <p>(3) <i>the charter of the committee;</i></p> <p>(4) <i>the relevant qualifications and experience of the members of the committee; and</i></p> <p>(5) <i>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</i></p> <p>(b) <i>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.</i></p> | | <ul style="list-style-type: none"> • Emma Gray, Independent Non-Executive Director; and • James Birch, (Chair of the Committee) Independent Non-Executive Director. <p>The majority of the members of the Audit and Risk Committee are considered to be independent, including the chair of the Audit and Risk Committee.</p> <p>The Charter of the Audit and Risk Committee is available at the Company's website: https://beamtrees.com.au/corporate-governance/.</p> <p>The number of Audit and Risk Committee meetings held during the period is disclosed in the Company's Annual Report.</p> |
| <p>4.2. <i>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.</i></p> | Yes | <p>The Board receives a declaration from its CEO, CFO or CEO/CFO equivalent before it approves the Company's financial statements.</p> |
| <p>4.3. <i>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.</i></p> | Yes | <p>The Company will include in each of its (to the extent that the information contained in the following is not audited or reviewed by an external auditor) half-year and annual reports or on its website, a description of the process it undertakes to verify the integrity of the information in its reports.</p> |
| <p>5. Make timely and balanced disclosure</p> | | |
| <p>5.1. <i>A listed entity should have and disclose a written policy for complying its continuous disclosure obligations under listing rule 3.1.</i></p> | Yes | <p>The Company is committed to providing timely, complete and accurate disclosure of information to allow a fair, and well-informed market in its securities and compliance with the continuous disclosure requirements imposed by law, including the Corporations Act and the ASX Listing Rules.</p> |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|--|-----------------|--|
| | | A copy of the Company's Continuous Disclosure Policy is available at the following URL: https://beamtree.com.au/corporate-governance/ . |
| 5.2 <i>A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.</i> | | Under the Company's Continuous Disclosure Policy, the Board will receive material market announcements promptly after they have been made. |
| 5.3 <i>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.</i> | | All substantive investor or analyst presentations will be released on the ASX Markets Announcement Platform ahead of such presentations. |
| 6. Respect the rights of security holders | | |
| 6.1 <i>A listed entity should provide information about itself and its governance to investors via its website.</i> | Yes | The Company provides information about itself and its governance to its investors on the Company's website via the following URL: www.beamtree.com.au . The Company will regularly update the website and contents therein as deemed necessary. |
| 6.2 <i>A listed entity should have an investor relations program that facilitates effective two-way communication with investors.</i> | Yes | The Company has instituted an investor relations program to actively engage with security holders. The Company conducts regular institutional investor roadshows and the CEO and (where required) members of the Board are available to respond to security holder queries. The program gives security holders an opportunity to gain a greater understanding of the Company's business and financial performance. The Company has a formal Shareholder Communication Policy in place whereby information will be communicated to shareholders through: (a) continuous disclosure of all relevant financial and other information to the ASX; (b) publishing information on the Company's website at www.beamtree.com.au ; (c) periodic disclosure through the Annual Report and the half year financial report; (d) notice of meetings and explanatory material; and (e) the AGM and other general meetings. A copy of the Shareholder Communication Policy is available on the Company's website at the following URL: https://beamtree.com.au/corporate-governance/ . |
| 6.3 <i>A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.</i> | Yes | The Board encourages full participation by shareholders at any meeting of security holders to ensure accountability and transparency. Written questions may be put to the external auditor ahead of, and the auditor will attend, the AGM to answer shareholder queries about the Auditor's Report. Further, written questions may be |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|--|
| | | <p>submitted directly to the Company by sending an email ahead of shareholder meeting in accordance with the process set out in a Notice of Meeting and the Company will endeavor to prepare answers to these questions, where appropriate they may be modified and curated to cover common ground.</p> <p>The Company has a formal Shareholder Communication Policy in place through which it encourages participation at meetings of security holders by:</p> <ul style="list-style-type: none"> (a) encouraging attendance; (b) setting aside time specifically for shareholder questions; (c) encouraging shareholders to participate in voting; and (d) also giving the shareholders the opportunity to meet the Board and other members of the management team in person after the meeting. <p>A copy of the Shareholder Communication Policy is available on the Company's website at the following URL: https://beamtrees.com.au/corporate-governance/.</p> |
| <p>6.4. <i>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.</i></p> | Yes | <p>A all substantive resolutions at shareholder meetings will be decided by a poll rather than a show of hands.</p> |
| <p>6.5. <i>A listed entity should give security holders the option receive communications from, and send communications to, the entity and its security registry electronically.</i></p> | Yes | <p>The Company encourages shareholders to register for receipt of announcements and updates electronically.</p> <p>Investors are able to communicate with the Company electronically through the Website and with the Company's share registry Automic Group https://www.automicgroup.com.au.</p> |
| <p>7. Recognise and manage risk</p> | | |
| <p>7.1. <i>The Board of a listed entity should:</i> <i>(a) have a committee or committees to oversee risk, each of which:</i> <i>(1) has at least three members, a majority of whom are independent directors; and</i> <i>(2) is chaired by an independent director, and disclose:</i> <i>(3) the charter of the committee;</i> <i>(4) the members of the committee; and</i> <i>(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</i></p> | Yes | <p>The Board has established an Audit and Risk Management Committee, whose members during the reporting period were:</p> <ul style="list-style-type: none"> • Stephen Borness (Chair of the Committee), Independent Non-Executive Director (resigned 31 December 2023); • Mike Hill, Independent Non-Executive Director; • Emma Gray, Independent Non-Executive Director; and • James Birch, Independent Non-Executive Director (Chair of the Committee). <p>The majority of the members of the Audit and Risk Committee are considered to be independent, including the chair of the Audit and Risk Management Committee.</p> |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|--|
| <p><i>members at those meetings; or</i></p> <p><i>(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.</i></p> | | <p>The Charter of the Audit and Risk Committee is available at the Company's website: https://beamtree.com.au/corporate-governance/.</p> <p>The number of Audit and Risk Committee meetings held during the period is disclosed in the Company's Annual Report.</p> |
| <p>7.2. <i>The board or a committee of the board should:</i></p> <p><i>(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</i></p> <p><i>(b) disclose in relation to each reporting period, whether such a review has taken place.</i></p> | Yes | <p>The Audit and Risk Management Committee review the Company's risk management framework throughout the year.</p> <p>As part of the review, management include briefings on key risks and risk management activities in their reports to the Audit and Risk Committee. Having conducted such reviews throughout the reporting period the Audit and Risk Management Committee resolved that the Company's risk management framework continues to be sound.</p> |
| <p>7.3. <i>A listed entity should disclose:</i></p> <p><i>(a) if it has an internal audit function, how the function is structured and what role it performs; or</i></p> <p><i>(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.</i></p> | Yes | <p>The Company does not have an internal audit function. The Audit and Risk Management Committee will periodically review the Company's operations to evaluate the effectiveness of risk management and internal control processes of the Company. In addition, the Audit and Risk Management Committee will directly monitor the potential exposures facing the Company through ongoing reporting by management.</p> <p>For each reporting period the Company's external auditor also conducts a control review to consider and report on the risks facing the Company and the controls the Company has in place to mitigate those risks.</p> |
| <p>7.4. <i>A listed entity should disclose whether it has any material exposure to economic, environmental and social risks and, if it does, how it manages or intends to manage those risks.</i></p> | Yes | <p>All material risks to economic, environmental and social sustainability risks will be announced to the market, in accordance with the requirements of the ASX Listing Rules and otherwise.</p> |
| 8. Remunerate fairly and responsibly | | |
| <p>8.1. <i>The Board of a listed entity should:</i></p> <p><i>(a) have a remuneration committee which:</i></p> <p><i>(1) has at least three members, a majority of whom are independent directors; and</i></p> <p><i>(2) is chaired by an independent director,</i></p> <p><i>and disclose:</i></p> <p><i>(3) the charter of the committee;</i></p> <p><i>(4) the members of the committee; and</i></p> | Yes | <p>The Company has established a Remuneration and Nomination Committee, whose members during the reporting period were:</p> <ul style="list-style-type: none"> • Brad Lancken (Chair of the Committee), Independent Non-Executive Director; • Mike Hill, Independent Non-Executive Director; and • Emma Gray, Independent Non-Executive Director |

| ASX Principles and Recommendations | Comply (Yes/No) | Explanation |
|---|-----------------|---|
| <p>(5) <i>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</i></p> <p>(b) <i>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.</i></p> | | <p>The majority of the members of the Remuneration and Nomination Committee are considered to be independent, including the chair of the Committee.</p> <p>The Charter of the Remuneration and Nomination Committee is available at the Company's website: https://beamtree.com.au/corporate-governance/.</p> <p>The number of Remuneration and Nomination Committee meetings held during the period is disclosed in the Company's Annual Report.</p> |
| <p>8.2. <i>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.</i></p> | Yes | <p>The Remuneration and Nomination Committee is responsible for setting, reviewing and approving the remuneration of the Board and Management. Details of the Company's policies and practices in remunerating the Directors are set out in the Remuneration Report within the Directors' Report in the 2024 Annual Financial Report. The Company disclosed its remuneration policy in the 2021 Annual Report.</p> |
| <p>8.3. <i>A listed entity which has an equity-based remuneration scheme should:</i></p> <p>(a) <i>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</i></p> <p>(b) <i>disclose that policy or a summary of it.</i></p> | Yes | <p>The Company has a Securities Trading Policy that prohibits directors, officers and employees from entering into transactions or arrangements which limit the economic risk of participating in unvested entitlements under any equity-based remuneration scheme.</p> <p>A copy of the Securities Trading Policy is available on the Company's website at the following URL: https://beamtree.com.au/corporate-governance/.</p> |