DGL Group Limited
Level 1, 80 George Street
Parramatta, NSW 2150, Australia
e investors@dglgroup.com

DGL Group Limited

Corporate Governance Statement

This corporate governance statement sets out DGL Group Limited's current compliance with the ASX Corporate Governance Council's *Corporate Governance Principles and Recommendations (Fourth Edition)* (**ASX Recommendations**). The ASX Recommendations are not mandatory. However, this corporate governance statement discloses the extent to which the Company has followed the ASX Recommendations within the reporting period of 1 July 2025 to 30 June 2026.

This corporate governance statement has been approved by the Board of the Company.

Number	Recommendation	Comply	Explanation
1.1	A listed entity should have and disclose a board charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management.	Yes	The Board has adopted a written charter to clarify the roles and responsibilities of the Board members. The Board Charter is available on the Company's website, at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance. The Charter sets out: (a) the Board composition; (b) the Board's role and responsibilities; (c) the relationship and interaction between the Board and senior management; and (d) the matters specifically reserved for the Board or Board committees.

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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.	Yes	The Remuneration and Nomination Committee ensures that appropriate checks are undertaken before appointing a director or senior executive or putting forward to shareholders a candidate for election as a director. Appropriate checks have been undertaken prior to the appointment of all directors and senior executives, and checks are currently in process for the Directors nominated by the major shareholder. The Company will 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 at future general meetings. The directors (other than the Chief Executive Officer (**CEO**)) may only hold office for a continuous period up to three years, or until the third annual general meeting following the director's appointment or election, whichever is longer, but are eligible for re-election. At each annual general meeting, a minimum of one director must stand for election or re-election.
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	Yes	The Company has a written agreement in place with each director and senior executive setting out the terms of their appointment.
1.4	The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	Yes	Andrew Draffin was reappointed as Joint Secretary (with Hanna Posa) on 16 October 2025 and sole Company secretary on 5 December 2025 following the resignation of Hanna. Both Hanna and Andrew reported directly to the Board, through the Chair, on all matters related to the proper functioning of the Board.
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	Yes	The Company has formally approved a diversity policy in order to address and actively facilitate a more diverse and representative management and leadership structure. A copy of the diversity policy is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance.

<table>
<tr>
<td></td>
<td>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.</td>
<td></td>
<td>The Company is dedicated to fostering a more diverse workforce and promoting gender diversity. To this end, during the reporting period the Nomination and Remuneration Committee adopted the following measurable objectives for gender diversity:

• By 2029, our Board will comprise of at least 25% women;

• By 2029 our people in leadership positions will comprise of at least 25% women; and

• By 2029 women will make up at least 25% of all Company employees, whilst acknowledging that gender is not binary.

As at 30 June 2026, the respective portions of men and women on the Board, in senior executive positions and across the whole workforce are set out below:

<table>
<tr><th></th><th>% of women</th></tr>
<tr><td>Board</td><td>25%</td></tr>
<tr><td>Senior Executives*</td><td>7.69%</td></tr>
<tr><td>Total Workforce</td><td>23.35%</td></tr>
</table>

*Senior Executives have been defined as executives reporting directly to the CEO.</td>
</tr>
<tr>
<td>1.6</td>
<td>A listed entity should:

(a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</td>
<td>Yes</td>
<td>The Nomination and Remuneration Committee has established a process for periodically evaluating the performance of the Board, its Committees, and its individual directors.</td>
</tr>
</table>

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	(b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.		The Company has undertaken a performance evaluation for the Board, its Committees and individual directors in accordance with the adopted performance evaluation process during this reporting period.
1.7	A listed entity should: (a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	Yes	The Company has established a process for periodically evaluating the performance of its senior executives at least once every reporting period. The Company, via the CEO, has undertaken a performance evaluation of senior executives that held their positions for the entire reporting period. The Board has undertaken performance evaluations of the CEO throughout the year. Feedback and guidance is provided when warranted rather than at annual performance evaluation.
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	Partially	The Company has a Nomination and Remuneration Committee. A copy of the Nomination and Remuneration Committee Charter is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance. Under its charter, the Nomination and Remuneration Committee should comprise of at least three directors, all being Non-Executive directors and a majority of whom must be independent directors. However, the Company recognises that this may not always be practicable given the size of the Board. Accordingly, the Board has absolute discretion to determine the appropriate size and composition of the Nomination and Remuneration Committee from time to time. As at the date of this statement, the Nomination and Remuneration Committee is made up of three independent Directors, John West, Tim Hosking and Elizabeth Smith. John West currently acts as chair of the Nomination and Remuneration Committee and is deemed independent.

	board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively.		The Nomination and Remuneration Committee did not formally meet during the reporting period with the business of remuneration dealt with by the Board of the Company. Two Directors have been nominated by the major shareholder, Mr Simon Henry, to join the Board of the Company, subject to shareholder approval at the next AGM of the Company to be held in November 2026.
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.	Yes	The Company's Board Skills Matrix discloses the mix of skills that the Board currently has. A copy of the Board Skills Matrix is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance.
2.3	A listed entity should disclose: (a) the names of the directors considered by the board to be independent directors; (b) if a director has an interest, position or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position or relationship in question and an explanation of why the board is of that opinion; and (c) the length of service of each director.	Yes	The Board is currently comprised of four members, Tim Hosking, Simon Henry, John West and Elizabeth Smith. Simon Henry is not considered by the Board to be independent as he is an Executive Director of the Company and significant Shareholder in the Company. The Board considers that Tim Hosking, John West and Elizabeth Smith are independent Directors for the purpose of the ASX Recommendations as each is (and was) free from any interest, position, association or relationship that could materially interfere with, or reasonably be perceived to materially interfere with, the independent exercise of their judgement.
2.4	A majority of the board of a listed entity should be independent directors.	Yes	At the date of this report the Board comprises four directors of which Tim Hosking, John West and Elizabeth Smith are deemed to be independent Directors. As such the Board currently comprises a majority of independent Directors.

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2.5	The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	Yes	The Chair of the Board is Tim Hosking, an independent director. In compliance with corporate governance best practice, Tim Hosking does not hold the position of CEO.
2.6	A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	Yes	The Company, through its Nomination and Remuneration Committee, has established 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.
3.1	A listed entity should articulate and disclose its values.	Yes	The Company's values are captured by STEPS: S DGL is committed to **Safety** T DGL succeeds **Together** E DGL aims to protect the **Environment** P DGL focused on **Performance** S We deliver exceptional **Service**
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.	Partially	The Company is committed to maintaining the highest ethical standards in the conduct of its business activities. Accordingly, the Board has adopted a formal Code of Conduct for directors and senior executives, a copy of which is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance.

			An employee Code of Conduct is in place as forms part of the induction process. However, this Code of Conduct is not published on the Company's website. The Company ensures that the Board is informed of any material breaches of the Code.
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	Yes	The Company is committed to transparency and to building an environment in which people feel free to raise legitimate issues relating to the Company's operations. Accordingly, the Company has adopted a whistleblower policy, a copy of which is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance. The whistleblower policy sets out information about the types of disclosures that qualify for protection, the protections available to whistleblowers, how the Company will investigate disclosures, how the Company will ensure fair treatment of employees who are the subject of or are mentioned in disclosures, and the circumstances where reports will be made to the Board or a Board Committee.
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or a committee of the board is informed of any material breaches of that policy.	Yes	The Company requires all officers, employees and contractors at all times to act honestly and with integrity and to safeguard the Company resources for which they are responsible. The Company is also committed to protecting all revenue, expenditure and assets from any attempt to gain illegal financial or other benefits. Accordingly, the Company has adopted an anti-bribery, fraud and corruption policy, a copy of which is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance. Under the anti- bribery, fraud and corruption policy, material breaches of the policy are reported to the Board.
4.1	The board of a listed entity should: (a) have an audit committee which:	Partially	The Company has established an Audit, Risk and Compliance Committee. A copy of the Audit, Risk and Compliance Committee Charter is available on

	1) has at least three members, all of whom are nonexecutive 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.		the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance. Under its charter, the Audit, Risk and Compliance Committee should comprise at least three Directors, all being Non-Executive directors who are financially literate and a majority of independent Directors, however this may not always be practicable given the size of the Board. The Board has absolute discretion to determine the appropriate size and composition of the Audit, Risk and Compliance Committee from time to time. The Audit, Risk and Compliance Committee was made up of three independent Directors, Elezabeth Smith, Tim Hosking and John West, all of whom are deemed independent Directors. Elizabeth Smith was the chair of the Audit, Risk and Compliance Committee effective from 21 October 2025, Tim Hosking was the chair prior whilst Chair of the Board. The Audit, Risk and Compliance Committee met 8 times during the reporting period with Elizabeth Smith attending all 8 meetings with Tim Hosking and John West attending 7 meetings each.
4.2	The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	Yes	For each of the Company's financial statements within the reporting period, the Board has received separate declarations from the CEO and CFO that, in their opinion, the financial records of the Company have been properly maintained, that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity, and that this opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.

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4.3	A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	Yes	The Company does not typically release periodic financial reports to the market. However, if it chose to do so, the Company's process to verify any reports that were unaudited or not reviewed by an external auditor would involve an internal review, audit and sign-off by the relevant internal stakeholder, followed by a second stakeholder review to ensure accuracy.
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	Yes	The Company is committed to observing its continuous disclosure obligations under the ASX Listing Rules and the Corporations Act. To that end, the Company has adopted a market disclosure policy which establishes procedures that are aimed at ensuring the Company fulfils its obligations in relation to the timely disclosure of material price sensitive information. A copy of the market disclosure policy is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance.
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	Yes	As required under the Company's market disclosure policy, the Company ensures that the Board receives copies of all material market announcements promptly after they have been made.
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	Yes	As required under the Company's market disclosure policy, the Company ensures that all new and substantive investor or analyst presentations are released on the ASX market announcements platform ahead of the presentation.
6.1	A listed entity should provide information about itself and its governance to investors via its website.	Yes	The Company provides information about itself and its governance to investors via the Company's website at: https://www.dglinvestors.com/investor-centre/?page=home and https://www.dglinvestors.com/investor-centre/?page=corporate-governance.
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	Yes	The Company has an investor relations program that facilitates two-way communication with investors.

6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	Yes	The Company has adopted a Shareholder Communications Policy which aims to promote effective communication with its Shareholders and encourages effective participation at general meetings of the Company. A copy of the Shareholder Communications Policy is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance.
6.4	A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided by a poll rather than by a show of hands.	Yes	All substantive resolutions at meetings of security holders are decided by poll rather than a show of hands.
6.5	A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	Yes	Shareholders have been granted the option to receive communications from, and send communications to, the Company and its security registry electronically. Further information on shareholders' right to receive documents electronically has been provided on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance.
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	Partially	The Company has established an Audit, Risk and Compliance Committee. A copy of the Audit, Risk and Compliance Committee Charter is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance. Under its charter, the Audit, Risk and Compliance Committee should comprise at least three Directors, all being Non-Executive directors who are financially literate and a majority of independent Directors, however this may not always be practicable given the size of the Board. The Board has absolute discretion to determine the appropriate size and composition of the Audit, Risk and Compliance Committee from time to time. The Audit, Risk and Compliance Committee was made up of three independent Directors, Elizabeth Smith, Tim Hosking and John West, all of whom are deemed independent Directors.

	(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.		Elizabeth Smith was the chair of the Audit, Risk and Compliance Committee effective from 21 October 2025, Tim Hosking was the chair prior whilst chair of the Board. The Audit, Risk and Compliance Committee met 8 times during the reporting period with Elizabeth Smith attending all 8 meetings with Tim Hosking and John West attending 7 meetings each.
7.2	The board or a committee of the board should: (a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) disclose, in relation to each reporting period, whether such a review has taken place.	Yes	The responsibilities of the Audit, Risk and Committee include assisting the Board in carrying out its accounting and auditing, financial reporting, and compliance and risk related responsibilities including by monitoring management's performance against the Company's risk management framework. Over the reporting period, the Audit, Risk and Compliance Committee has continued to monitor the risk management framework in place for the Company, requesting amendments to risk management processes where necessary.
7.3	A listed entity should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or (b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.	Yes	The Company employs a range of quality assurance programs across its operations but does not currently have a discreet internal audit function. The Audit, Risk and Compliance Committee is responsible for assessing and continually enhancing the effectiveness of the Company's governance, risk management and internal control systems. The Audit, Risk and Compliance Committee oversees the management of risks and the actions being taken to mitigate them. The Board is confident that the existing processes appropriately identify and manage the Company's key risks.
7.4	A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.	Yes	The Company's material exposure to environmental and social risks, and how it manages those risks, is disclosed in the 2026 Annual Report.

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.	Partially	The Company has a Nomination and Remuneration Committee. A copy of the Nomination and Remuneration Committee Charter is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance. Under its charter, the Nomination and Remuneration Committee should comprise of at least three directors, all being Non-Executive Directors and the majority of whom must be independent directors. However, the Company recognises that this may not always be practicable given the size of the Board. Accordingly, the Board has absolute discretion to determine the appropriate size and composition of the Nomination and Remuneration Committee from time to time. As at the date of this statement, the Nomination and Remuneration Committee is made up of three independent Directors, John West, Tim Hosking and Elizabeth Smith. John West currently acts as chair of the Nomination and Remuneration Committee and is deemed independent. The Nomination and Remuneration Committee did not formally meet during the reporting period with the business of the Nomination and Remuneration Committee dealt with by the Board of the Company.
8.2	A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.	Yes	The Company's policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and senior executives have been disclosed in the Remuneration Report included in the 2026 Annual Report.
8.3	A listed entity which has an equity-based remuneration scheme should:	Yes	As at the date of this statement, the Company has adopted an Employee Incentive Securities Plan which aims to attract, motivate and retain employees of the Company and provide employees with the opportunity to participate in the future growth of the Company through direct ownership of shares. The

	(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.		Employee Incentive Securities Plan was approved by shareholders at the Company's 2024 Annual General Meeting. During this reporting period, the Company issued a total of 275,700 performance rights to certain Key Management Personnel and cancelled 717,987 due to the lapse of conditional rights not being satisfied. Further, the Company has established the Securities Trading Policy, a copy of which is available on the Company's website at https://www.dglinvestors.com/investor-centre/?page=corporate-governance. The Securities Trading Policy notes that hedging remuneration by key management personnel is prohibited. Similarly, the use of derivatives over unvested Company securities is prohibited, given such use may limit the economic risk of participant employees.

Appendix 4G

Key to Disclosures
Corporate Governance Council Principles and Recommendations

Name of entity

DGL GROUP LIMITED

ABN/ARBN

71 002 802 646

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://www.dglinvestors.com/investor-centre/?page=corporate-governance

The Corporate Governance Statement is accurate and up to date as at 9 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: 9 October 2026

Name of authorised officer authorising lodgement: The Board of Directors

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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: https://www.dglinvestors.com/investor-centre/?page=corporate-governance. Refer to page 1 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.2	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 page 2 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	☒ Refer to page 2 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.4	The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	☒ Refer to page 2 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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

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

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.	☒ and we have disclosed a copy of our diversity policy at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance and we have disclosed the information referred to in paragraph (c) on pages 2 and 3 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
1.6	A listed entity should: (a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	☒ and we have disclosed the evaluation process referred to in paragraph (a) at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance and whether a performance evaluation was undertaken for the reporting period in accordance with that process at pages 3 and 4 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

Corporate Governance Council recommendation		**Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:**	**Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]**
1.7	A listed entity should: (a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	☒ and we have disclosed the evaluation process referred to in paragraph (a) at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance and page 4 of the Corporate Governance Statement, and whether a performance evaluation was undertaken for the reporting period in accordance with that process at page 4 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

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.	☐ *[If the entity complies with paragraph (a):]* We have disclosed a copy of the charter of the committee at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance and the information referred to in paragraphs (4) and (5) at pages 4 and 5 of the Corporate Governance Statement.	☒ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.2	A listed entity should have and disclose a board skills matrix setting out the mix of skills that the board currently has or is looking to achieve in its membership.	☒ and we have disclosed our board skills matrix at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance Refer to page 5 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
2.3	A listed entity should disclose: (a) the names of the directors considered by the board to be independent directors; (b) if a director has an interest, position, affiliation or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position or relationship in question and an explanation of why the board is of that opinion; and (c) the length of service of each director.	☒ and we have disclosed the names of the directors considered by the board to be independent directors at page 5 of the Corporate Governance Statement. and, where applicable, the information referred to in paragraph (b) at page 5 of the Corporate Governance Statement. and the length of service of each director at page 5 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		**Where a box below is ticked,[4] we have followed the recommendation 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 page 5 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
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 page 5 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
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 page 6 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	☒ and we have disclosed our values at page 6 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
3.2	A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure that the board or a committee of the board is informed of any material breaches of that code.	☐ and we have disclosed our code of conduct at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance Refer to pages 6 of the Corporate Governance Statement.	☒ set out in our Corporate Governance Statement
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	☒ and we have disclosed our whistleblower policy at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance Refer to page 6 and 7 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation 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: https://www.dglinvestors.com/investor-centre/?page=corporate-governance Refer to page 7 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]
PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS			
4.1	The board of a listed entity should: (a) have an audit committee which: (1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and (2) is chaired by an independent director, who is not the chair of the board, and disclose: (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.	☐ *[If the entity complies with paragraph (a):]* and we have disclosed a copy of the charter of the committee at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance and the information referred to in paragraphs (4) and (5) at: page 7 and 8 of the Corporate Governance Statement.	☒ set out in our Corporate Governance Statement
4.2	The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.	☒ Refer to page 8 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
4.3	A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	☒ Refer to page 8 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation 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: https://www.dglinvestors.com/investor-centre/?page=corporate-governance Refer to page 9 of the Corporate Governance Statement.	☐ 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.	☒ Refer to page 9 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	☒ Refer to page 9 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS			
6.1	A listed entity should provide information about itself and its governance to investors via its website.	☒ and we have disclosed information about us and our governance on our website at: https://www.dglinvestors.com/investor-centre/?page=home and https://www.dglinvestors.com/investor-centre/?page=corporate-governance Refer to page 9 of the Corporate Governance Statement.	☐ 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.	☒ Refer to page 9 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	☒ and we have disclosed how we facilitate and encourage participation at meetings of security holders at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance Refer to page 9 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation 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 page 10 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
6.5	A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	☒ and we have disclosed information on the security holders' right to receive documents electronically on our website at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance Refer to page 10 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
PRINCIPLE 7 – RECOGNISE AND MANAGE RISK			
7.1	The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.	☐ *[If the entity complies with paragraph (a):]* and we have disclosed a copy of the charter of the committee at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance and the information referred to in paragraphs (4) and (5) at page 24 of the 2026 Annual Report and page 10 of the Corporate Governance Statement.	☒ set out in our Corporate Governance Statement
7.2	The board or a committee of the board should: (a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) disclose, in relation to each reporting period, whether such a review has taken place.	☒ and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period at page 11 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		**Where a box below is ticked,[4] we have followed the recommendation 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):]* 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 page 11 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement
7.4	A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.	☒ and we have disclosed whether we have any material exposure to environmental and social risks at pages 19-21 of the 2026 Annual Report and page 12 of the Corporate Governance Statement.	☐ set out in our Corporate Governance Statement

Corporate Governance Council recommendation		Where a box below is ticked,[4] we have followed the recommendation 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.	☐ *[If the entity complies with paragraph (a):]* and we have disclosed a copy of the charter of the committee at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance and the information referred to in paragraphs (4) and (5) at pages 12 of the Corporate Governance Statement.	☒ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
8.2	A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.	☒ and we have disclosed separately our remuneration policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives at pages 25 - 32 of the 2026 Annual Report.	☐ set out in our Corporate Governance Statement **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable
8.3	A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	☒ and we have disclosed our policy and Employee Incentive Securities Plan on this issue or a summary of it at pages 13 of the Corporate Governance Statement and the Securities Trading Policy disclosed at: https://www.dglinvestors.com/investor-centre/?page=corporate-governance	☐ set out in our Corporate Governance Statement **OR** ☐ we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable **OR** ☐ we are an externally managed entity and this recommendation is therefore not applicable

Corporate Governance Council recommendation		**Where a box below is ticked,[4] we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:**	**Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:[5]**
ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES			
9.1	A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents.	☐ 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