

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

CPT Global Limited

ABN/ARBN

16 083 090 895

Financial year ended:

30 June 2023

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

- These pages of our annual report:
 This URL on our website: <https://www.cptglobal.com/investor-centre/>

The Corporate Governance Statement is accurate and up to date as at 28 September 2023 and has been approved by the board.

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

Date: 28 September 2023

Name of authorised officer

authorising lodgment:

Mark Licciardo, Company Secretary



¹ "Corporate governance statement" is defined in Listing Rule 19.12 to mean the statement referred to in Listing Rule 4.10.3 which discloses the extent to which an entity has followed the recommendations set by the ASX Corporate Governance Council during a particular reporting period.

Listing Rule 4.10.3 requires an entity that is included in the official list as an ASX Listing to include in its annual report either a corporate governance statement that meets the requirements of that rule or the URL of the page on its website where such a statement is located. The corporate governance statement must disclose the extent to which the entity has followed the recommendations set by the ASX Corporate Governance Council during the reporting period. If the entity has not followed a recommendation for any part of the reporting period, its corporate governance statement must separately identify that recommendation and the period during which it was not followed and state its reasons for not following the recommendation and what (if any) alternative governance practices it adopted in lieu of the recommendation during that period.

Under Listing Rule 4.7.4, if an entity chooses to include its corporate governance statement on its website rather than in its annual report, it must lodge a copy of the corporate governance statement with ASX at the same time as it lodges its annual report with ASX. The corporate governance statement must be current as at the effective date specified in that statement for the purposes of Listing Rule 4.10.3.

Under Listing Rule 4.7.3, an entity must also lodge with ASX a completed Appendix 4G at the same time as it lodges its annual report with ASX. The Appendix 4G serves a dual purpose. It acts as a key designed to assist readers to locate the governance disclosures made by a listed entity under Listing Rule 4.10.3 and under the ASX Corporate Governance Council's recommendations. It also acts as a verification tool for listed entities to confirm that they have met the disclosure requirements of Listing Rule 4.10.3.

The Appendix 4G is not a substitute for, and is not to be confused with, the entity's corporate governance statement. They serve different purposes and an entity must produce each of them separately.

² Tick whichever option is correct and then complete the page number(s) of the annual report, or the URL of the web page, where your corporate governance statement can be found. You can, if you wish, delete the option which is not applicable.

³ Throughout this form, where you are given two or more options to select, you can, if you wish, delete any option which is not applicable and just retain the option that is applicable. If you select an option that includes "OR" at the end of the selection and you delete the other options, you can also, if you wish, delete the "OR" at the end of the selection.

See notes 4 and 5 below for further instructions on how to complete this form.

ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT			
1.1	A listed entity should have and disclose a board charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management.	<input checked="" type="checkbox"/> and we have disclosed a copy of our board charter at: https://www.cptglobal.com/investor-centre/	<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 type="checkbox"/>	<input checked="" 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 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	<p>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 type="checkbox"/></p> <p>and we have disclosed a copy of our diversity policy at:</p> <p>..... [insert location]</p> <p>and we have disclosed the information referred to in paragraph (c) at:</p> <p>..... [insert location]</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 checked="" 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>
1.6	<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:</p> <p>Corporate Governance Statement</p> <p>and whether a performance evaluation was undertaken for the reporting period in accordance with that process at:</p> <p>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>

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
1.7	A listed entity should: (a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and (b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.	<input checked="" type="checkbox"/> and we have disclosed the evaluation process referred to in paragraph (a) at: Corporate Governance Statement and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: Corporate Governance Statement	<input type="checkbox"/> set out in our Corporate Governance Statement <u>OR</u> <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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 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 Attachment B to the Board Charter at https://www.cptglobal.com/investor-centre/</p> <p>and the information referred to in paragraphs (4) and (5) at The Corporate Governance Statement and 2023 Annual Report</p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we have not had a nomination committee and the processes we employed 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"/> 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: 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>
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: Corporate Governance Statement</p> <p>and, where applicable, the information referred to in paragraph (b) at: Corporate Governance Statement</p> <p>and the length of service of each director at: Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

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2.4	A majority of the board of a listed entity should be independent directors.	<input type="checkbox"/>	<input checked="" 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
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 type="checkbox"/>	<input checked="" 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
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"/>	<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

Key to Disclosures Corporate Governance Council Principles and Recommendations

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: Corporate Governance Statement	<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://www.cptglobal.com/investor-centre/	<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://www.cptglobal.com/investor-centre/	<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 type="checkbox"/> and we have disclosed our anti-bribery and corruption policy at: [insert location]	<input checked="" 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 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 Attachment A to the Board Charter at https://www.cptglobal.com/investor-centre/</p> <p>and the information referred to at: 2023 Annual Report</p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the processes we employ that independently verify and safeguard the integrity of our 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"/> 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>

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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://www.cptglobal.com/investor-centre/	<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

Key to Disclosures Corporate Governance Council Principles and Recommendations

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://www.cptglobal.com/investor-centre/	<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: 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

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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 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:</p> <p>.....</p> <p><i>[insert location]</i></p> <p>and the information referred to in paragraphs (4) and (5) at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have a risk committee or committees that satisfy (a) and the processes we employ for overseeing our risk management framework at:</p> <p>Corporate Governance Statement</p>	<p><input checked="" 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:</p> <p>Corporate Governance Statement</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
7.3	<p>A listed entity should disclose:</p> <p>(a) if it has an internal audit function, how the function is structured and what role it performs; or</p> <p>(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.</p>	<p><input type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed how our internal audit function is structured and what role it performs at:</p> <p>.....</p> <p><i>[insert location]</i></p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>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:</p> <p>Corporate Governance Statement</p>	<p><input checked="" type="checkbox"/> set out in our Corporate Governance Statement</p>
7.4	<p>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.</p>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed whether we have any material exposure to environmental and social risks at:</p> <p>Corporate Governance Statement</p> <p>and, if we do, how we manage or intend to manage those risks at:</p> <p>Not applicable</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

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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 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 Attachment B to the Board Charter at https://www.cptglobal.com/investor-centre/</p> <p>and the information referred to at Corporate Governance Statement and 2023 Annual Report</p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we have not had a remuneration committee and the processes we employ for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive in the Corporate Governance Statement.</p>	<p><input checked="" 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"/></p> <p>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:</p> <p>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>
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"/></p> <p>and we have disclosed our policy on this issue or a summary of it at: https://www.cptglobal.com/investor-centre/</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			
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"/> and we have disclosed information about the processes in place at: [insert location]	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" 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"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" 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"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" 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"/> and we have disclosed the information referred to in paragraphs (a) and (b) at: [insert location]	<input type="checkbox"/> set out in our Corporate Governance Statement

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
-	<p><i>Alternative to Recommendations 8.1, 8.2 and 8.3 for externally managed listed entities:</i></p> <p>An externally managed listed entity should clearly disclose the terms governing the remuneration of the manager.</p>	<p><input type="checkbox"/></p> <p>and we have disclosed the terms governing our remuneration as manager of the entity at:</p> <p>.....</p> <p>[insert location]</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>



Corporate Governance Statement

The Board of Directors of CPT Global Ltd (CPT Global and the Company) is responsible for the corporate governance of the group. The Board guides and monitors the business and affairs of CPT Global on behalf of the shareholders of the Company by whom they are elected and to whom they are accountable.

The format of the Corporate Governance Statement is based on the Australian Stock Exchange Corporate Governance Council's (the Council's) "Corporate Governance Principles and Recommendations" 4th Edition (the Recommendations). In accordance with the Council's Recommendations, the Corporate Governance Statement must contain certain specific information and must disclose the extent to which the Company has followed the guidelines during the period. Where a Recommendation has not been followed, that fact is disclosed, together with the reasons for the departure.

CPT Global's Corporate Governance Statement is structured with reference to the Council's Recommendations.

A summary of CPT Global's corporate governance policies and practices can be found at www.cptglobal.com/investor-centre/.

Principle 1: Lay solid foundations for management and oversight

Functions reserved for the Board

The Board is responsible for governing the Company, providing leadership and monitoring CPT Global on behalf of its shareholders. In addition, the Board is responsible, along with management, for identifying areas of significant business risk and ensuring arrangements are in place to adequately manage those risks.

The Board has adopted a Charter that sets out, among other things, its specific powers and responsibilities and the matters delegated to the CEO and management and those reserved to the Board. Information regarding the Charter can be found at <https://www.cptglobal.com/investor-centre/>.

The senior executives of CPT Global are responsible for matters which are not specifically reserved for the Board. Senior executives manage the Company in accordance with the direction and strategy adopted by the Board.

Appointment and election of Directors

Prior to the appointment of a new Director, CPT Global undertakes appropriate checks and internal investigations on the suitability of nominated Directors.

CPT Global's Constitution requires that an election of Directors takes place each year. In addition, Directors appointed during the year to fill a casual vacancy or as an addition to the existing Directors during the year, must retire from office at the next annual general meeting following their appointment but are eligible for re-election by shareholders at that time.

The Notice for an Annual General Meeting sets out the background, experience and skills of each Director seeking election or re-election to the Board along with a recommendation of the Board in relation to the election or re-election. Security holders are provided with all material information in CPT Global's possession relevant to a decision on whether or not to elect or re-elect a Director.

Director agreements

CPT Global has written agreements with each Director and senior executive setting out the terms of their appointment, including commencement and end date, terms of appointment, remuneration and obligations.

Company Secretary

The Company Secretary is charged with facilitating CPT Global's corporate governance processes and so holds primary responsibility for ensuring that the Board processes and procedures run efficiently and effectively. The Company Secretary is accountable to the Board, through the Chairman, on all governance matters and reports directly to the Chairman as the representative of the Board. The Company Secretary is appointed and dismissed by the Board and all Directors have a right of access to the Company Secretary.



Corporate Governance Statement

Diversity policy

CPT Global does not have a formal diversity policy. However, the Board is committed to diversity and recognises the benefits arising from employee and Board diversity and the importance of benefiting from all available talent.

During the 2023 financial year the Board did not set measurable objectives to progress our diversity goals, however, gender balance is reported to the Workplace Gender Equality Agency on an annual basis and can also be found on our website.

Our progress with gender balance can be measured below:

	2023		2022	
	No.	%	No.	%
Women on the Board	0	0	0	0
Women in senior management roles	3	27	3	33
Women employees in the Company	27	28	23	17

During FY2023, CPT Global lodged its annual public report with the Workplace Gender Equality Agency pursuant to the requirements of the Workplace Gender Equality Act 2012 (the Act). The Act is designed to put a focus on promoting and improving gender equality and outcomes for both women and men in the workplace. All non-public sector employers with more than 100 employees are required to report annually under the Act.

The Act requires companies to provide access to the report to employees and shareholders via the usual means of communication with them.

A copy of the report is available on the Company's website at www.cptglobal.com/investor-centre. Note that this report reflects the employee numbers at a particular reporting date.

In March 2023 the Act was amended with the purpose of driving transparency and action to close the gender pay gap. This legislative reform involves new reporting obligations for Australian incorporated companies with more than 100 employees and the publication of this information by the companies.

Evaluating the performance of the Board, its Committees, its Directors and Senior Executives

The Board's Charter states that the Board will conduct annual reviews of individual Board members, the performance of the Board as a whole and the performance of Board Committees.

An annual performance evaluation of the Board and all Board members is conducted at the completion of each financial year.

The Board developed a questionnaire for all Board members to provide feedback on the role, composition, procedures and practices of the Board and its Committees. The results from the questionnaire are collated by the Company Secretary and discussed by the Board.

CPT Global undertakes an annual performance evaluation of its senior executives. This encompasses a review of each senior executive's achievement of their performance objectives and the establishment of future objectives. The determination of appropriate remuneration for each executive follows the performance evaluation.

The Remuneration Report includes more details on CPT Global's remuneration practices.

Corporate Governance Statement

Principle 2: Structure the Board to be effective and add value

Remuneration and Nominations Committee

The Board has a Remuneration and Nominations Committee which meets to ensure that the Board continues to operate within the established guidelines, including when necessary, selecting candidates for the position of Director. The Committee is also responsible for ensuring that adequate resourcing levels are maintained, setting and monitoring employment conditions, reviewing the performance of executive Directors and senior management and setting the scale of their remuneration. The Remuneration and Nominations Committee comprises all of the non-executive Directors. The Remuneration and Nomination Committee comprised the following members during the FY2023 year with effect from 24 January 2023:

- Steve Targett (independent Non-Executive Director, appointed as a Committee member and appointed as Committee Chair 24 January 2023)
- Fred Grimwade (Board Chairman)
- Gerry Tuddenham (Executive Director)

The Board policy is that the Committee will only comprise independent non-executive Directors. However, due to the number of independent Directors on the Board, CPT Global has not fully complied with corporate governance best practice, which recommends the Remuneration and Nominations Committee has a minimum of three members. As an interim measure, the Board deferred the nomination related functions of the Committee to the full Board. The Company feels this was appropriate given the size of the Board at the relevant time. On 1 July 2023 a further independent Director, Ms Deborah Hadwen, was appointed as a member of the Board and as a member of the Board Remuneration and Nominations Committee.

For details of Directors' attendance at meetings of the Remuneration and Nominations Committee, refer to the Annual Report. A summary of the Committee's role and responsibilities can be found as an appendix to the Board Charter at:

<https://www.cptglobal.com/investor-centre/>

Board Skills Matrix

The Remuneration and Nominations Committee maintains, on behalf of the Board, a capabilities matrix. The Board composition is reviewed generally annually against the matrix and the effect of a proposed new director on Board composition and balance is also assessed against the matrix. Succession planning for the Board to maintain appropriate experience, expertise and diversity is an important responsibility of the Remuneration and Nominations Committee. While important, the capabilities matrix is only part of the process for assessing proposed directors.

The Board has adopted a capabilities matrix which sets out the mix of skills and diversity that the Board is looking to achieve in its membership. The skills matrix highlights the key skills and experience of the Board and the extent to which those skills are currently represented on the Board. Details of Director skills and experience for the reporting period are set out below.

Skills/Experience	
Total Number of relevant Directors for the reporting period	4
Strategy	
Experience with listed and other organisations subject to robust governance frameworks with an ability to assess the effectiveness of relevant governance processes	4
Financial performance	
Experience directing and managing financial performance	4
Risk and compliance oversight	
Experience in the oversight and management of material business risks	4
Information technology (IT) strategy and governance	
Experience developing, implementing and oversight of IT strategy and delivering IT strategic goals	3

Corporate Governance Statement

Marketing and communications

Experience in and oversight of marketing and communications strategies and plans 3

General board and commercial experience

Experience on boards and in relation to commercial matters generally 4

Corporate transactions

Experience in successfully undertaking corporate transactions such as mergers & acquisitions 4

Government relations and transactions

Experience leading and managing government relations and transactions with government 2

Expertise in the areas of the Company's businesses

3

Depth of experience with the Company

3

Scaling organisational capacity

Experience building and developing scale in an organisation 3

Board skills and experience

The skills, experience and expertise relevant to the position of director held by each Director in office at the date of the Annual Report is included in the Directors' report.

Director independence

An independent Director is a Director who is not a member of management (a Non-Executive Director) and who:

- holds less than five percent of the voting shares of CPT Global and is not an officer of, or otherwise associated, directly or indirectly, with a shareholder of more than five percent of the voting shares of CPT Global;
- within the past three years has not been employed in an executive capacity by CPT Global or another group member, or been a Director after ceasing to hold any such employment;
- within the past three years has not been a principal or employee of a material professional adviser or a material consultant to CPT Global or another group member;
- is not a material supplier or customer of CPT Global or another group member, or an officer of or otherwise associated, directly or indirectly, with a material supplier or customer;
- has no material contractual relationship with CPT Global or another group member other than as a Director of CPT Global;
- is free from any interest and any business or other relationship which could, or could reasonably be perceived to, materially interfere with the Director's ability to act in the best interests of CPT Global; and
- has not had their independence compromised by the length of their tenure preventing them from being able to bring an independent judgement to bear on issues before the Board and to act in the best interests of CPT Global and its security holders.

The Directors during the reporting period were appointed on the following dates and the status of their current independence as at the date of this Corporate Governance Statement is shown below:

Director	Position	Appointed/Resigned	Length of Service	Independence
Fred Grimwade	Non-Executive Chairman	Appointed 23 Oct 2002	20 years 11 months	No
Luke Tuddenham	Managing Director	Appointed 1 Nov 2021	1 year 10 months	No



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Gerry Tuddenham	Executive Director	Appointed 10 Sep 1998	25 years 0 months	No
Steve Targett	Non-Executive Director	Appointed 24 Jan 2023	8 months	Yes
Nigel Sandiford	Non-Executive Director	Resigned 1 Aug 2022	NA	Yes

There are processes in place, agreed by the Board, to enable Directors, in furtherance of their duties, to seek independent professional advice at the Company's expense.

Director induction and professional development

CPT Global has a program for inducting new Directors and provides appropriate professional development opportunities for Directors to develop and maintain the skills and knowledge needed to perform their role as directors effectively. For more information on Director induction and education, see the Board Charter at www.cptglobal.com/wp-content/uploads/2017/07/Board-Charter.pdf.

Principle 3: Instil a culture of acting lawfully, ethically and responsibly

Code of conduct

The Board is committed to its core governance values of integrity, respect, trust and openness among and between Board members, management, employees, clients and suppliers. These values are enshrined in the Board's Code of Conduct which requires all Directors, management and employees to, at all times:

- act honestly and in good faith;
- exercise due care and diligence in fulfilling the functions of office;
- avoid conflicts and make full disclosure of any possible conflict of interest;
- comply with both the letter and spirit of the law;
- encourage the reporting and investigation of unlawful and unethical behaviour; and
- comply with the share trading policy outlined in the Code of Conduct.

Directors are obliged to be independent in judgement and ensure all reasonable steps are taken to ensure that the Board's core governance values are not compromised in any decisions the Board makes.

CPT Global's policy regarding Directors and employees trading in its securities is set by the Audit Committee. The policy restricts Directors and employees from acting on material information until it has been released to the market and adequate time has been given for this to be reflected in the securities price.

The Board is informed of any material breaches of the Company's Code of Conduct.

Information relating to the Code of Conduct and Trading Policy can be found at www.cptglobal.com/investor-centre.

The Company has adopted separate formal whistleblower and anti-bribery and corruption policies. Both policies can be found at www.cptglobal.com/investor-centre.

Principle 4: Safeguard the integrity of corporate reports

Audit Committee

The Board has an Audit Committee which operates under a charter approved by the Board. It is the Board's responsibility to ensure that an effective internal control framework exists within the entity and ensure compliance with ASX Listing Rule disclosure requirements. This includes internal controls to deal with both the effectiveness and efficiency of significant business processes, the safeguarding of assets, the maintenance of proper accounting records, external reporting and the reliability of financial information as well as non-financial considerations such as the benchmarking of operational key



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performance indicators. The Board has delegated the responsibility for the establishment and maintenance of a framework of internal control and ethical standards for the management of the consolidated entity to the Audit Committee.

The Committee also provides the Board with additional assurance regarding the reliability of financial information for inclusion in the Company's financial reports. The Council Recommendations are that all Audit Committee members are non-executive. During the full reporting period CPT Global only had two Non-Executive Directors therefore an Executive Director was also appointed to the Audit Committee.

The members of the Audit Committee during the year were:

- Fred Grimwade (Chairman and Non-Executive Director)
- Gerry Tuddenham (Executive Director)
- Steve Targett (independent Non-Executive Director, appointed 24 January 2023)
- Nigel Sandiford (independent Non-Executive Director, resigned 1 August 2022)

Due to the size of the Company and the Board of Directors, during the reporting period CPT Global has not complied with corporate governance best practice, which recommends the Audit Committee has a different Chairman than the Board.

For details of Directors' experience and qualifications refer to the 2023 Annual Report. For details of attendance at meetings of the Audit Committee, refer the 2023 Annual Report.

A copy of the Committee's Charter is included as an appendix to the Board Charter and can be found at www.cptglobal.com/investor-centre.

CEO & CFO declarations

For the annual results, the CEO and CFO have provided a written declaration to the Board stating that, in all material respects, the Company's financial report gives a true and fair view of CPT Global's financial position and operational results and is in accordance with relevant accounting standards and the financial records have been properly maintained in accordance with the *Corporations Act 2001* (Cth).

The declaration by the CEO and CFO states that the Company is founded on a sound system of risk management and internal compliance and control system and that the risk management and internal compliance and control systems, to the extent they relate to financial reporting, are operating effectively and efficiently in all material respects.

Periodic corporate reports

The CFO is responsible for overseeing the preparation of all periodic corporate reports and reviews all reports prior to the Board undertaking a final review and approval before being released to the market.



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Principle 5: Make timely and balanced disclosure

Continuous disclosure policy

CPT Global is subject to continuous disclosure obligations under the ASX Listing Rules and the *Corporations Act 2001* (Cth). Subject to limited exceptions, CPT Global must immediately notify the market, through the ASX, of any information that a reasonable person would expect to have a material effect on the price or value of CPT Global's securities. CPT Global has a Continuous Disclosure Policy, a summary of which can be found at www.cptglobal.com/investor-centre.

The Board receives copies of material market announcements prior to the announcement being released as the Board or Chairman of the Board must authorise the release. The Board also receives automatic confirmations from the ASX market announcements office once an announcement has been released.

All presentations made to investors or analysts are released to the market prior to the presentation being given.

Principle 6: Respect the rights of security holders

Online information for security holders

CPT Global's corporate website has a dedicated Investors section which provides information on the Company, corporate governance and financial reports as well as providing access for security holders to contact the Company and Company Secretary by email.

The Corporate Governance tab sets out CPT Global's charters, policies, codes and ethical standards.

Promoting effective communication with security holders

The Board is committed to giving security holders and potential investors balanced and understandable information about the Company and corporate proposals. The Company communicates with security holders via the financial media for significant corporate events and meetings with security holders and potential investors are held on request. The Company responds to questions and enquiries made by security holders in a timely and transparent manner.

CPT Global has a Shareholder Communications Policy which can be found at: www.cptglobal.com/investor-centre. The policy explains how information will be communicated to security holders and lists the following channels:

1. releases to the market via the ASX;
2. through the Company's web site;
3. directly to shareholders; and
4. at general meetings of the Company.

CPT Global's Shareholder Communications Policy works in tandem with the Company's Continuous Disclosure Policy.

Security holders are entitled to vote on significant matters impacting on the business. The Board actively encourages security holders to attend and participate in the Annual General Meeting (AGM) of CPT Global, to lodge inquiries and to be responded to by the Board and or the CEO and can appoint proxies. The date of the AGM is published well in advance in the financial report and in the Notice of Meeting sent to security holders.

At the AGM, the Chairman encourages security holders to ask questions on each item of business and, after the formal business of the meeting, encourages security holders to ask general questions.

Communicating with security holders

Shareholders have the option to receive communications from and send communications to the Company and its securities registry electronically.

Furthermore, the Company website has a "Contact" section which allows investors and others to communicate with and ask questions of the Company.



Corporate Governance Statement

Voting at the AGM

The Company has adopted the practice for voting on all resolutions conducted by a poll.

Principle 7: Recognise and manage risk

Policy for oversight and management of business risk

CPT Global believes that, given the size of the Board, it is crucial for all Board members to be a part of the risk management process, and as such the Board has not established a separate risk management committee. Instead committees are convened as appropriate in response to issues and risks identified by the Board and the committee further examines the issue and reports back to the Board.

Design and implementation of risk management and internal control systems

CPT Global takes a proactive approach to risk management. The Board is responsible for ensuring that risks, and opportunities, are identified on a timely basis and that the group's objectives and activities are aligned with the risks and opportunities identified by the Board.

The risks that could negatively impact on the performance of the Group's business include:

- the global economic environment;
- the availability of professional IT resources;
- the value of the Australian dollar and liquidity management;
- Government policy, budget and spending levels;
- the risk of loss of key strategic accounts;
- cyber and data security risks;
- delivery and quality assurance risks; and
- group succession planning risks including loss of key personnel.

The Audit Committee is responsible for establishing and maintaining a framework of internal control. The Board and the Audit Committee have a number of mechanisms in place to ensure that management's objectives and activities are aligned with the risks identified by the Board. These include:

- Board approval of a strategic plan, which encompasses the entity's vision, mission and strategy statements, designed to meet stakeholders' needs and manage business risk.
- Implementation of Board approved operating plans and budgets and Board monitoring of progress against these budgets, including the establishment and monitoring of Key Performance Indicators (KPIs) of both a financial and non-financial nature.
- The establishment of committees to report on specific business risks, including for example, such matters as the financial risks and concerns and occupational health and safety.

Due to the size of the Company, CPT Global does not have an internal audit function.

In addition to their regular reporting on business risks, risk management and internal control systems, the CEO and Chief Financial Officer also provide the Board with assurance that the Directors' declaration provided within the Annual Report is founded on a sound system of risk management and internal control and that this system is operating effectively in all material respects in relation to the financial reporting risks. This assurance is provided prior to the time at which the Directors approve and sign the Company's financial statements.



Corporate Governance Statement

The Board undertook a review of CPT Global's risk management framework during the reporting period and undertakes such reviews on an annual basis.

CPT Global does not have any material exposure to environmental and social sustainability risks, but the Company continually reviews any potential material exposures to ensure compliance with applicable legal and regulatory requirements.

Principle 8: Remunerate fairly and responsibly

The Remuneration Report as part of the 2023 Annual Report sets out details of CPT Global's policy and practices for remunerating Directors and executives.

Information on the Remuneration and Nominations Committee is included under Principle 2 of this Corporate Governance Statement.

CPT Global does not have a policy on whether participants are permitted to enter into transactions which limit the economic risk of participating in the Company's performance rights scheme.

Due to the number of independent Directors on the Board during the reporting period, CPT Global has not complied with corporate governance best practice, which recommends the Remuneration and Nominations Committee has a minimum of three members.

Information relating to CPT Global's policy on trading in relation to shares or equity-based products can be found at www.cptglobal.com/investor-centre.