

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

Manuka Resources Limited

ABN/ARBN

80 611 963 225

Financial year ended:

30 June 2026

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

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

The Corporate Governance Statement is accurate and up to date as of 30 September 2026 and has been approved by the Board.

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



Dennis Karp
Executive Chairman

30 September 2026

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.

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.

ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

Corporate Governance Council recommendation		Where a box below is ticked, ² 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: ³
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.	☒ Disclosure has been made at page 4 of the Corporate Governance Statement, and the Board Charter is disclosed at the Company's Corporate Governance webpage.	
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.	☒ Disclosure has been made at page 5 of the Corporate Governance Statement. ☒ Disclosure has been made at page 5 of the Corporate Governance Statement.	
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	☒ Disclosure has been made at page 5 of the Corporate Governance Statement.	
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.	☒ Disclosure has been made at page 5 of the Corporate Governance Statement.	

² 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/").

³ 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, ² 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: ³
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.	☒ Disclosure has been made at page 6 of the Corporate Governance Statement, and the Diversity Policy is disclosed at the Company's Corporate Governance webpage.	☒ Not followed. See page 6 of the Corporate Governance Statement. The Company's workforce is continuing to develop as the Company progresses towards increased production. ☒ Not followed. See page 6 of the Corporate Governance Statement. ☒ Not followed. See page 6 of the Corporate Governance Statement. Manuka was not in the S&P / ASX 300 Index at the commencement of the reporting period.

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ² 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: ³
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.	☒ Disclosure has been made at page 6 of the Corporate Governance Statement that the Board has established an annual process for evaluating the performance and effectiveness of the Board and individual Directors, and a performance evaluation was undertaken during 2026 in accordance with the process.	
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.	☒ Disclosure has been made at page 6 of the Corporate Governance Statement that a process for evaluating the performance of the Senior Team has been established and a performance evaluation was undertaken during 2026 in accordance with the process.	

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	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.	☑ The Charter of the Nomination Committee can be found on the Company's Corporate Governance website. ☑ Disclosure has been made at page 7 of the Corporate Governance Statement regarding the absence of a Nomination Committee and the processes undertaken by the full Board in performing the functions ordinarily performed by a Nomination Committee.	
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.	☑ Disclosure has been made at pages 7 and 8 of the Corporate Governance Statement.	

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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.	☒ The name of the director considered by the Board to be independent has been disclosed at page 9 of the Corporate Governance Statement. Where applicable, the information referred to in paragraph (b) has been disclosed at page 9 of the Corporate Governance Statement. The length of service of each director has been disclosed on page 9 of the Corporate Governance Statement.	
2.4	A majority of the board of a listed entity should be independent directors.		☒ Not followed. See page 9 of the Corporate Governance Statement
2.5	The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.		☒ Not followed. See page 9 of the Corporate Governance Statement
2.6	A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	☒ Disclosure has been made at page 9 of the Corporate Governance Statement.	

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PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	☒ Disclosure has been made at page 10 of the Corporate Governance Statement and the Company's values are disclosed at the Company's Corporate Governance webpage.	
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.	☒ Disclosure has been made at page 10 of the Corporate Governance Statement and the Company's Code of Conduct is disclosed at the Company's Corporate Governance webpage.	
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.	☒ Disclosure has been made at page 10 of the Corporate Governance Statement and the Company's Whistleblower Policy is disclosed at the Company's Corporate Governance webpage.	
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.	☒ Disclosure has been made at page 10 of the Corporate Governance Statement and the Company's Anti-Bribery and Corruption Policy is disclosed at the Company's Corporate Governance webpage.	

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.	☒ The Charter of the Audit Committee can be found on the Company's Corporate Governance webpage. ☒ Disclosure has been made on page 11 of the Corporate Governance Statement regarding the absence of a separate Audit Committee and the processes undertaken by the full Board in performing the functions ordinarily performed by an Audit Committee.	
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.	☒ Disclosure has been made at page 11 of the Corporate Governance Statement.	
4.3	A listed entity should disclose its process to verify the integrity of any periodic corporate report it releases to the market that is not audited or reviewed by an external auditor.	☒ Disclosure has been made at page 11 of the Corporate Governance Statement.	

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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.	☒ Disclosure has been made at page 12 of the Corporate Governance Statement and the Company's Continuous Disclosure Policy can be found on the Company's Corporate governance webpage.	
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	☒ Disclosure has been made at page 12 of the Corporate Governance Statement	
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	☒ Disclosure has been made at page 12 of the Corporate Governance Statement	

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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.	☒ Disclosure has been made at page 13 of the Corporate Governance Statement and information about the Company, and the governance structure can be found on the Company's Corporate governance webpage.	
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	☒ Disclosure has been made at page 13 of the Corporate Governance Statement, and the Shareholder Communication Policy can be found on the Company's Corporate governance webpage.	
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	☒ Disclosure has been made at page 13 of the 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.	☒ Disclosure has been made at page 13 of the Corporate Governance Statement.	
6.5	A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.	☒ Disclosure has been made at page 13 of the 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.	☒ Disclosure has been made on page 14 of the Corporate Governance Statement that the Company does not have a separate Risk Committee, with the Board undertaking risk oversight responsibilities as per the Audit Charter and Risk Management Policy.	☒ The Company does not have a separate Risk Charter. The Audit Charter and Risk Management Policy are the references for the Board and is available on the Company's Corporate Governance webpage.
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.		☒ Not followed. See page 14 of the Corporate Governance Statement. The Board considers the Company's material business risks on an ongoing basis, including the Company's financial position, cash flow and funding requirements. However, the Board did not undertake a formal annual review of the Company's risk management framework during the reporting period.

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7.3	A listed entity should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or (b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.	☒ Disclosure has been made on page 15 of the Corporate Governance Statement. The Company has disclosed it does not have an internal audit function and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.	
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.	☒ Disclosure has been made on page 15 of the Corporate Governance Statement.	

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.	☒ The Charter of the Remuneration Committee can be found on the Company's Corporate Governance webpage. ☒ Disclosure has been made on page 16 of the Corporate Governance Statement regarding the absence of a Remuneration Committee and the processes undertaken by the full Board in performing the functions ordinarily performed by a Remuneration Committee.	
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.	☒ Disclosure has been made on page 16 of the Corporate Governance Statement.	
8.3	A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	☒ Disclosure has been made on page 16 of the Corporate Governance Statement and the Securities Trading Policy can be found on the Company's Corporate governance webpage.	

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.		☒ Manuka does not have a director in this position, 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.		☒ Manuka is established in Australia, 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.		☒ Manuka is established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable