

## Appendix 4G

### Key to Disclosures Corporate Governance Council Principles and Recommendations

Name of entity:

Manhattan Corporation Limited

ABN / ARBN:

61 123 156 089

Financial year ended:

30 June 2024

Our corporate governance statement<sup>1</sup> for the above period above can be found at:<sup>2</sup>

- These pages of our Annual Report: Not Applicable
- This URL on our website: <https://manhattcorp.com.au/corporate/corporate-governance/>

The Corporate Governance Statement is accurate and up to date at 30 September 2024 and has been approved by the Board.

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

Eryn Kestel  
Company Secretary

30 September 2024

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## ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

Corporate Governance Council recommendation	Where a box below is crossed, 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 crossed, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:	
<b>PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT</b>			
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"/> Corporate Governance Statement page 4 The Board Charter is in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a>	-
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"/> Corporate Governance Statement page 4  All material information about the current directors in office is disclosed in the Directors' Report within the Annual Reports and in the Notices of Annual General Meeting located at <a href="https://manhattcorp.com.au">https://manhattcorp.com.au</a>	-
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	<input checked="" type="checkbox"/> Corporate Governance Statement page 5	-
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"/> Corporate Governance Statement page 5 The Board Charter is in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a>	-

## Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation	Where a box below is crossed, 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 crossed, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:
<p>1.5 A listed entity should:</p> <p>(a) have and disclose a diversity policy</p> <p>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</p> <p>(c) disclose in relation to each reporting period</p> <ol style="list-style-type: none"> <li>1. the measurable objectives set for that period to achieve greater diversity;</li> <li>2. the entity's progress towards achieving those objectives; and</li> <li>3. either: <ol style="list-style-type: none"> <li>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</li> <li>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.</li> </ol> </li> </ol> <p>If the entity was in the S&amp;P / ASX 300 Index at the commencement of the reporting period, the measurable objectives for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.</p>	<p><input checked="" type="checkbox"/> Corporate Governance Statement page 6</p> <p>The Diversity Policy is in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></p> <p>Refer column b.</p> <p>Refer column b.</p> <p>Refer column b.</p> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 6</p> <p>Not Applicable</p> <p>Manhattan was not in the S&amp;P / ASX 300 Index at the commencement of the reporting period.</p>	<p>-</p> <p>-</p> <p><input checked="" type="checkbox"/> <b>Manhattan does not comply with paragraphs (b), (c) (1) and (2). We have provided an explanation in the 2023 Corporate Governance Statement advising why no measurable objectives have been set.</b></p>

## Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is crossed, we have followed the recommendation in full for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is crossed, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:
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"/> Corporate Governance Statement page 7</p> <p>The Process for Performance Evaluation is in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></p> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 7</p>	-
1.7	<p>A listed entity should:</p> <p>(a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and</p> <p>(b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p>	<p><input checked="" type="checkbox"/> Corporate Governance Statement page 7</p> <p>The Process for Performance Evaluation is in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></p> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 7</p>	-

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation	Where a box below is crossed, 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 crossed, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are:	
<b>PRINCIPLE 2 - STRUCTURE THE BOARD TO ADD VALUE</b>			
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>Refer to column b.</p> <p>Refer to column b.</p> <p>Refer to column b.</p> <p>The Remuneration and Nomination Committee Charter is in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></p> <p>Refer to column b.</p> <p>Once during the 2024 reporting period</p> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 8</p>	<p><input checked="" type="checkbox"/> <b>Manhattan does not comply with paragraph (a) points (1), (2), (4) and (5). Given the size and scale of operations, the Board believes this role is adequately discharged by the Board.</b></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"/> Corporate Governance Statement pages 9 and 10</p>	<p>-</p>

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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2.3	<p>A listed entity should disclose:</p> <p>(a) the names of the directors considered by the board to be independent directors;</p> <p>(b) if a director has an interest, position, association 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, association 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"/> Corporate Governance Statement page 10 with further disclosure at</p> <ul style="list-style-type: none"> <li>• in the Board Charter at: <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></li> <li>• within Directors' Reports in the Annual Reports at <a href="https://manhattcorp.com.au/investor-centre/asx-announcements/">https://manhattcorp.com.au/investor-centre/asx-announcements/</a></li> </ul> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 10</p> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 10 with further disclosure at</p> <ul style="list-style-type: none"> <li>• in the Board Charter at: <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></li> <li>• within Directors' Reports in the Annual Reports at <a href="https://manhattcorp.com.au/investor-centre/asx-announcements/">https://manhattcorp.com.au/investor-centre/asx-announcements/</a></li> </ul>	-
2.4	A majority of the board of a listed entity should be independent directors.	<input checked="" type="checkbox"/> Corporate Governance Statement page 10	-
2.5	The chair of the board of a listed entity should be an independent director and, in particular, should not be the same person as the CEO of the entity.	<input checked="" type="checkbox"/> Corporate Governance Statement page 11	-
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.	<p><input checked="" type="checkbox"/> Corporate Governance Statement page 11</p> <p>Induction Program in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a>.</p>	<p><input checked="" type="checkbox"/> <b>Corporate Governance Statement page 11</b></p> <p><b>There is no formal program for providing professional development opportunities. Given the size and scale of operations, individual Directors are encouraged to undertake their own continuing professional development.</b></p>

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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<b>PRINCIPLE 3 – ACT ETHICALLY AND RESPONSIBLY</b>			
3.1	A listed entity should articulate and disclose its values	<input checked="" type="checkbox"/> Corporate Governance Statement page 12 Details of Manhattan's values are in the Code of Conduct in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a> .	-
3.2	A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure the board or a committee of the board is informed of any material breaches of that code.	<input checked="" type="checkbox"/> Corporate Governance Statement page 12 The Code of Conduct in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a> <input checked="" type="checkbox"/> Corporate Governance Statement page 12	-
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure the board or a committee of the board is informed of any material incidents reported under that policy	<input checked="" type="checkbox"/> Corporate Governance Statement page 12 The Whistleblower Policy in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a> <input checked="" type="checkbox"/> Corporate Governance Statement page 12	-
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure the board or a committee of the board is informed of any material breaches under that policy	<input checked="" type="checkbox"/> Corporate Governance Statement page 12 The Anti-bribery and Corruption Policy in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a> <input checked="" type="checkbox"/> Corporate Governance Statement page 12	-

Key to Disclosures Corporate Governance Council Principles and Recommendations

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<b>PRINCIPLE 4 – SAFEGUARD INTEGRITY IN CORPORATE REPORTING</b>			
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, 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>Refer column b</p> <p>Refer column b</p> <p>Refer column b</p> <p>The Audit and Risk Committee Charter is in the Corporate Governance Policies at:  <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></p> <p>Refer column b</p> <p>Twice during the 2024 reporting period.</p> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 13</p>	<p><input checked="" type="checkbox"/> Manhattan does not comply with paragraphs (a) points (1), (2), (4) and (5). Given the size and scale of operations, the Board believes this role is adequately discharged by the Board.</p>



Key to Disclosures Corporate Governance Council Principles and Recommendations

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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.	<input checked="" type="checkbox"/> Corporate Governance Statement page 13	-
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.	<input checked="" type="checkbox"/> Corporate Governance Statement page 14	-

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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<b>PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE</b>			
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under Listing Rules 3.1	<input checked="" type="checkbox"/> Corporate Governance Statement page 15 The Policy is in the Corporate Governance Policies at <a href="https://www.besra.com/corporate-governance/">https://www.besra.com/corporate-governance/</a>	-
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"/> Corporate Governance Statement page 15	-
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"/> Corporate Governance Statement page 15	-

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<b>PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS</b>			
6.1	A listed entity should provide information about itself and its governance to investors via its website.	<input checked="" type="checkbox"/> Corporate Governance Statement page 16 Information about the Company and its governance can be found at <a href="https://manhattcorp.com.au">https://manhattcorp.com.au</a>	-
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	<input checked="" type="checkbox"/> Corporate Governance Statement page 16 The investor relations program is in the Shareholder Communication and Investor Relations Policy in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a>	-
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	<input checked="" type="checkbox"/> Corporate Governance Statement page 16 The processes employed to facilitate and encourage participation at meetings of security holders are outlined in the: <ul style="list-style-type: none"> <li>• Shareholder Communication and Investor Relations Policy in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a> and</li> <li>• Notices of Annual General Meeting published at <a href="https://manhattcorp.com.au/investor-centre/asx-announcements/">https://manhattcorp.com.au/investor-centre/asx-announcements/</a></li> </ul>	-
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"/> Corporate Governance Statement page 16	-
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"/> Corporate Governance Statement page 17	-

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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<b>PRINCIPLE 7 – RECOGNISE AND MANAGE RISK</b>			
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>Refer column b.</p> <p>Refer column b.</p> <p>Refer column b</p> <p>The Company has adopted an Audit and Risk Committee Charter located within the Corporate Governance Policies at:  <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></p> <p>Refer column b</p> <p>Twice during the 2024 reporting period.</p> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 18</p>	<p><input checked="" type="checkbox"/> <b>Manhattan does not comply with paragraph (a) points (1), (2) and (5). Given the size and scale of operations, the Board believes this role is adequately discharged by the Board.</b></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 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"/> Corporate Governance Statement page 18</p> <p><input checked="" type="checkbox"/> Corporate Governance Statement page 18</p>	<p>-</p> <p>-</p>

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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 checked="" type="checkbox"/> Corporate Governance Statement page 20</p>	<p><input checked="" type="checkbox"/> Manhattan does not comply with paragraph (a). The current size of operations and stage of development does not support the establishment of a dedicated internal audit function.</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"/> Corporate Governance Statement page 20</p>	-

## Key to Disclosures Corporate Governance Council Principles and Recommendations

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<b>PRINCIPLE 8 - REMUNERATE FAIRLY AND RESPONSIBLY</b>			
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>Refer column b.</p> <p>Refer column b.</p> <p>Refer column b</p> <p>The Company has adopted a Remuneration and Nomination Committee Charter in the Corporate Governance Policies at: <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></p> <p>Once during the 2024 reporting period</p> <p><input type="checkbox"/> Corporate Governance Statement page 21</p>	<p>(a) <input checked="" type="checkbox"/> <b>Manhattan does not comply with paragraph (a), points (1), (2), (4) and (5).</b></p> <p><b>Given the size and scale of operations, the Board believes this role is adequately discharged by the Board.</b></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"/> Corporate Governance Statement page 21</p> <p>Disclosure is in the Remuneration Report within the Directors' Report in the 2024 Annual Report.</p> <p>The Annual Reports are located at <a href="https://manhattcorp.com.au/investor-centre/asx-announcements/">https://manhattcorp.com.au/investor-centre/asx-announcements/</a></p>	-

Key to Disclosures Corporate Governance Council Principles and Recommendations

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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"/> Corporate Governance Statement page 22</p> <p>The Securities Trading Policy in the Corporate Governance Policies at <a href="https://manhattcorp.com.au/corporate/corporate-governance/">https://manhattcorp.com.au/corporate/corporate-governance/</a></p>	

## Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance of Council recommendation		We have followed the recommendation in full for the whole of the period above. We have disclosed ...	We have NOT followed the recommendation in full for the whole of the period above. We have disclosed ...
<b>Additional Recommendations that apply only in certain cases</b>			
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	-	Manhattan 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.	-	Manhattan 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.	-	Manhattan is established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable.