

Corporate Governance Statement 2024



Acknowledgement of Country

IGO's head office in Mindeerup (South Perth) lies on the banks of the Derbarl Yerrigan (Swan River) on Whadjuk Boodjar, the lands of the Whadjuk Noongar People. IGO would like to acknowledge and pay respects to Whadjuk Noongar People and other Traditional Owner groups whose lands we are privileged to work on and acknowledge their strong and longstanding cultural connections to their ancestral lands. IGO would also like to acknowledge all Aboriginal and Torres Strait Islander peoples who work for us, with whom we work and upon whose lands we operate, and our respects are paid to Elders, past, present and emerging.

Who we are

IGO Limited is an ASX-listed resources company focused on creating a better planet for future generations.

Led by our purpose and driven by our unique values, we are discovering, developing and producing products critical to the clean energy transition, and are doing so safely, sustainably and ethically.

Our lithium interests are held via our 49% shareholding in Tianqi Lithium Energy Australia Pty Ltd (TLEA), an incorporated non-operated joint venture with our partner Tianqi Lithium Corporation (Tianqi). TLEA owns upstream and downstream lithium assets, including a 51% stake in the world-class Greenbushes Lithium Operation and a 100% interest in the Kwinana Lithium Hydroxide Refinery, both located in Western Australia.

IGO owns and operates the Nova Nickel Operation, an underground nickel mining and processing facility located in Western Australia. During 2024, the Forrestania Nickel Operation will reach the end of mine life and transition into care and maintenance.

IGO is growth focused, and has an enduring commitment to investing in exploration to discover the mines of the future, and ensure the world has a sustainable supply of clean energy metals into the future.

2024 Annual Reporting Suite

Available to view and download from our website

www.igo.com.au



Annual Report



Sustainability Report



Sustainability Databook



Corporate Governance Statement



Tax Transparency Report



Modern Slavery Statement¹

1. 2024 Modern Slavery Statement will be released by 31 December 2024.

2024 Corporate Governance Statement

About this Statement

This Statement is accurate and up to date as at 29 August 2024 and has been approved by the Board of IGO Limited (IGO).

This Corporate Governance Statement (Statement) outlines the key corporate governance policies and practices adopted by the Board, by reference to and benchmarked against the Corporate Governance Principles and Recommendations (4th Edition) of the ASX Corporate Governance Council (**ASX Recommendations**).

Our Board regards that our corporate governance practices are, and were for the entirety of FY24, compliant with the ASX Recommendations. Further details are provided in our Appendix 4G which can be found with this Statement in the Governance section on IGO's website at www.igo.com.au.

Good governance promotes effective and responsible decision-making which is essential in creating value for all our stakeholders and ensuring that IGO is an ethical, lawful and sustainable company. We are committed to doing business in accordance with the highest standards of corporate governance, and our governance framework, supported by a culture of compliance, enables IGO to effectively manage risk, assure compliance and deliver its strategy.

Whilst the Board is responsible for establishing IGO's corporate governance framework, governance is the collective responsibility of all our people and is inherent in our social licence to operate and fundamental for the long-term sustainability of our business. Integral to our governance framework is our Code of Conduct, which is underpinned by our values and supports the best outcomes for all our stakeholders.

The Board regularly reviews its governance practices and policies to reflect our purpose and strategy, and best practice and current and emerging legislation.

Further information about governance at IGO, as well as copies of our Code of Conduct, Charters, Standards and Policies, can be found in the Governance section on our website at www.igo.com.au.

Lay Solid Foundations for Management and Oversight

Roles and responsibilities of the board and management

IGO's Board Charter sets out the matters reserved for the Board and the specific authority and responsibilities that have been delegated to our Managing Director and Chief Executive Officer (Managing Director & CEO) and Executive Leadership Team (ELT). The Charter was reviewed and updated during FY24 and can be found in the Governance section on our website at www.igo.com.au.

The Board is the governing body of the Company, and its role is to promote and protect the interests of all its stakeholders by overseeing and appraising the Company's values, strategy and performance. In fulfilling these duties, subject to the statutory provisions of the Corporations Act 2001 (Cth) and the Company's Constitution, the Board has the authority to perform its duties in the best interests of the Company as a whole.

Our Board, Managing Director & CEO and ELT are responsible for encouraging a culture of care across the organisation through genuine and transparent leadership in delivering the Company's purpose and its strategy.

Company Secretary

On 12 July 2024 Ms Rebecca Gordon replaced Ms Joanne McDonald as IGO's Company Secretary.

IGO's Company Secretary is accountable to the Board, through the Chair, on all governance matters and supports the proper functioning of the Board. Directors communicate directly with the Company Secretary to gain advice and support.

The appointment or removal of the Company Secretary requires Board approval. The qualifications and experience of the Company Secretary are set out in the 2024 Annual Report.

Succession and recruitment

Before a new Director or senior executive is proposed for appointment, appropriate background checks are conducted which include checks on that person's character, experience, education, criminal record and bankruptcy history. Directors and senior executives receive a formal written agreement which sets out the key terms, conditions and expectations of their engagement.

A profile of each director is included in the Annual Report and when candidates are presented to shareholders for election or re-election, all material information relevant to making an informed voting decision is included in the Notice of Meeting.

Evaluating performance

IGO engages the services of a third party, Board Outlook, to assist with the annual Board evaluation process which includes the completion of a comprehensive online survey and a workshop to examine the results. Through this process a range of feedback on the performance of the Board and its Committees is received. This year the Board also engaged specialist board advisors, Blackhall & Pearl, to conduct a more comprehensive review, including giving consideration to how the Board Committees are structured and the frequency of Board and Committee meetings. This feedback will be used to further refine and improve IGO's corporate governance framework and enhance Board performance.

IGO will continue to use the services of an independent facilitator to conduct the more extensive Board evaluation every three years, with the internal Board evaluation using Board Outlook to be conducted in the other years.

The process for evaluating the performance of senior executives is carried out within the framework of the Company's Remuneration and Reward Standard and delegations set out in the People, Performance & Culture Committee Charter which can be found in the Governance section of our website at www.igo.com.au.



Lay Solid Foundations for Management and Oversight

Evaluations are conducted annually. The evaluation of the Managing Director & CEO was conducted by the Board. The evaluations of other senior executives are conducted by the Managing Director & CEO, through a structured interview process, and presented to the People, Performance & Culture Committee. The most recent evaluations were carried out in the period June to July 2024 to assess FY24 performance. FY24 evaluations were carried out in accordance with the process disclosed.

Diversity and equal employment opportunity

IGO is committed to the recruitment, engagement, development and retention of a diverse workforce across all levels of the organisation and has a range of initiatives and programs to achieve this commitment. We do this because it is good for our business and the right thing to do for our people and communities. We recognise that our ability to appreciate and utilise the skills, characteristics and experiences that our employees bring to the organisation makes us stronger and will be a fundamental element to our continued success.

This commitment is reflected in IGO's Diversity and Equal Employment Opportunity Standard. A copy of this Standard, as well as a full copy of the most recent IGO Workplace Gender Equality Agency Report can be found in the Governance section on IGO's website at www.igo.com.au.

At IGO, diversity, inclusion and equal opportunity is not just about gender diversity. IGO has a number of measurable objectives and supporting programs of work that focus on fostering inclusivity and improving a diverse representation of people across the business.

For more information about the Company's commitment to greater diversity and equal opportunity across the organisation, and the progress that we have made in FY24, please see the Our People section in the 2024 Sustainability Report which can be found on our website at <https://www.igo.com.au>.

Lay Solid Foundations for Management and Oversight

Measurable diversity objectives – Our progress in FY24

The IGO Board sets a range of Measurable Diversity Objectives across the business to continue our journey to achieve more diverse and inclusive teams. Key indicators of our achievements in FY23 are detailed in the table below.

Criteria	Measure	FY24 Comment
Organisational systems and processes Comprehensive review of key policies, systems and processes for bias and suitability to meet diverse needs of the workforce	Reviews completed in FY24 with key actions identified and implementation underway	<ul style="list-style-type: none"> Reviews have been conducted of policies, standards and procedures related to workplace behaviours, conditions of employment and talent with drafts to go to external parties for review and input
Leadership	Leadership framework and leadership development offerings developed with a focus on inclusive leadership Percentage of senior leaders sponsoring identified diverse successors Key learnings/opportunities for leaders identified in FY23 Employee Engagement Survey (EES) embedded into leadership development programs	<ul style="list-style-type: none"> IGO's leadership framework is under development Succession planning for CEO-1 roles occurred however IGO-wide succession planning has been delayed The FY23 EES feedback has been used as input to the development of the leadership expectations
Education and awareness	Program of education and awareness activities to embed importance of diversity and inclusion delivered in FY24	<ul style="list-style-type: none"> A panel discussion was held as part of Pridefest in November and commenced the discussion re the importance of diversity and inclusion Internal and external learning opportunities carried out in concert with Reconciliation Week
Culture and Values	Cultural workshops to include diversity and inclusion lens, and outcomes reviewed for impact on a diverse workforce As the Values refresh work takes place, reviewing for inclusivity EES insights relating to diversity and inclusion investigated and actioned	<ul style="list-style-type: none"> EES results were incorporated as inputs to the culturing workshops The Values refresh work has been delayed to recommence in early FY25 EES results were investigated for diversity and inclusion impacts. At a similar time the workplace audits for psychosocial safety were conducted and actions identified.
Employee experience and sentiment (including main contractor workforce)	Year-on-year improvement in (3 year rolling average): Inclusion Index (to be implemented in FY24) EES (and pulse survey) results within upper and lower limits set for key diversity and inclusion dimensions Sentiment indicator using multiple datasets across the employee lifecycle – hiring and onboarding, EES, turnover, exit interviews	<ul style="list-style-type: none"> Three year rolling engagement average of 69% Additional questions were added to the FY24 Engagement Survey to build out a more comprehensive understanding of diversity and inclusion at IGO Sentiment indicator work has not yet been completed

Lay Solid Foundations for Management and Oversight

Criteria	Measure	FY24 Comment
Leadership accountability	100% of leaders meeting diversity targets	<ul style="list-style-type: none"> Gender just below target for all sites (Nova, Forrestana and Cosmos) apart from Corporate and Exploration who are above Aboriginal and Torres Strait Islander all below target
Workforce education	90% of workforce completed education sessions relating to Respect in the workplace, EEO, Sexual harassment and bullying within set completion dates	<ul style="list-style-type: none"> 89% of employees completed Sexual Harassment training 61% Respect in the Workplace 43% Custodians of Culture

Measure	% FY24	% FY23	% FY22	3 year rolling average year-on-year improvement %
Women				
Overall workforce participation	29.9	26.3	23.8	26.7
Board (including CEO)	50.0	50.0	42.9	47.6
ELT (including CEO) ¹	50.0	75.0	42.9	56.0
Reward Grade 7 and above	32.2	22.2	26.6	27.0
Graduate intakes	35.7	25.0	26.9	29.2
External Hires	35.1	30.9	29.0	31.7
Promotion	26.6	24.3	21.4	24.1
Retention	65.9	77.5	81.6	75.0
Aboriginal				
Overall workforce participation	4.6	2.9	3.3	3.5

1. Note: that basis of measurement has been updated to include CEO and FY23 has been restated accordingly.

Structure the Board to be Effective and Add Value

Board composition

The IGO Board consists of nine Directors. Mr Ivan Vella joined the Board in December 2023 in the capacity of Managing Director & CEO. All other Directors are considered to be independent and Non-executive (including the Chair).



Ivan Vella
Managing Director & CEO



Michael Nossal
Non-executive Chair



Trace Arlaud
Non-executive Director



Justin Osborne
Non-executive Director



Marcelo Bastos
Non-executive Director



Samantha Hogg
Non-executive Director



Debra Bakker
Non-executive Director



Keith Spence
Non-executive Director



Xiaoping Yang
Non-executive Director

Structure the Board to be Effective and Add Value



As at 29 August 2024, the period in office of each of the Non-executive Directors was as follows:

Director		Tenure	Qualifications
Michael Nossal	Non-executive Chair	3 years	BSc, MBA, FAusIMM
Trace Arlaud	Non-executive Director	2 years	BSc (Geology and Geophysics) (Hons), Grad Dip Mining, M.Eng Mining
Debra Bakker	Non-executive Director	7 years	MAppFin., BBus. (FinAcc), Grad Dip FINSIA, GAICD
Marcelo Bastos	Non-executive Director	<1 year	BEng, MBA
Samantha Hogg	Non-executive Director	1 year	BCom (Commerce)
Justin Osborne	Non-executive Director	1 year	BSc (Geology) Hons, MAICD, FAusIMM, FSEG
Keith Spence	Non-executive Director	9 years	BSc (Geophysics) (Hons)
Ivan Vella	Managing Director and CEO	<1 year	BBus, MBus, MBA
Xiaoping Yang	Non-executive Director	3 years	PhD ChemE, MBA

In making assessments of independence, the Board followed the evaluation criteria of the Board’s guidelines on director independence which is set out in the Company’s Board Charter. These guidelines conform with the guidelines of the ASX Corporate Governance Council.

The skills, experience, expertise and independence status of each Director, including current and former directorships and length of service, are set out in more detail in the Board Profile section in the 2024 Annual Report as well as on the Leadership page on our website at <https://www.igo.com.au/site/our-business/leadership>.

Structure the Board to be Effective and Add Value

Board Committees

The Board has established four Committees, as detailed below, that are structured in accordance with the ASX Recommendations and support the Board to effectively perform its responsibilities. The Committees focus on relevant responsibilities and provide informed feedback and make recommendations to the Board.

In line with IGO's policy and commitment to best practice corporate governance, the Board reviews the membership of the Committees on an annual basis.

Each Committee has a Charter that outlines the roles and responsibilities of the Committee and its members. During the year, all Charters were reviewed and updated as necessary. The Charters can be found in the Governance section on our website at www.igo.com.au.

Directors are welcome to attend any Committee meeting, and the number of times each Committee met during FY24 and the individual attendance of the members at those meetings can be found in the Directors' Report in IGO's 2024 Annual Report on our website at www.igo.com.au.

Further details on any change to committee membership that took place during the year can also be found in the Directors' Report.

Board Committee membership as at 30 August 2024:

Membership	Member since	Chair since	Committee role
Audit & Risk Committee			
Samantha Hogg (Chair)	1 February 2023	1 February 2023	To assist the Board in fulfilling its oversight responsibilities in relation to the Company's Risk Management System and to monitor the effectiveness of the control environment of IGO in the areas of balance sheet risk, relevant legal and regulatory compliance, financial reporting and External Audit and Internal Audit.
Debra Bakker	29 January 2018		
Keith Spence	1 January 2021		
Xiaoping Yang	26 January 2021		
Nomination & Governance			
Justin Osborne (Chair)	17 November 2022	17 November 2022	To assist the Board to review Board composition (including identifying candidates for the Board), director independence, succession, performance and relevant policies and practices.
Keith Spence	26 January 2021		
Trace Arlaud	6 December 2022		
People, Performance & Culture Committee			
Debra Bakker (Chair)	23 January 2017	1 January 2021	To assist the Board on organisational development and culture including IGO's workplace diversity and inclusion, and establishing IGO's remuneration framework and relevant policies and practices to attract, retain, reward and motivate a diverse workforce.
Mike Nossal	26 January 2021		
Justin Osborne	6 December 2022		
Sustainability Committee			
Keith Spence (Chair)	23 January 2015	1 January 2021	To assist the Board in fulfilling its oversight responsibilities in relation to the Company's sustainability policies and practices in safety and wellbeing, environment, climate change and decarbonisation, human rights, Traditional Owners and communities, heritage and land access.
Mike Nossal	26 January 2021		
Xiaoping Yang	26 January 2021		
Trace Arlaud	6 December 2022		

Structure the Board to be Effective and Add Value

As part of the FY24 Board review process, the Board made certain changes to the membership of its committees, as reflected below. The Board also decided to deal with nomination and governance matters as a full Board, and therefore disbanded the Nomination and Governance Committee as of 1 September 2024.

Board Committee membership from 1 September 2024:

Membership	Member since	Chair since	Committee role
Audit & Risk Committee			
Samantha Hogg (Chair)	1 February 2023	1 February 2023	To assist the Board in fulfilling its oversight responsibilities in relation to financial and corporate reporting, external audit, internal audit, risk and compliance, tax affairs, capital management, information technology, cyber security, corporate governance and business integrity.
Debra Bakker	29 January 2018		
Xiaoping Yang	26 January 2021		
Marcelo Bastos	1 September 2024		
Trace Arlaud	1 September 2024		
People, Performance & Culture Committee			
Debra Bakker (Chair)	23 January 2017	1 January 2021	To assist the Board on organisational development and culture including IGO's workplace diversity and inclusion, and establishing IGO's remuneration framework and relevant policies and practices to attract, retain, reward and motivate a diverse workforce.
Justin Osborne	6 December 2022		
Samantha Hogg	1 September 2024		
Xiaoping Yang	1 September 2024		
Sustainability Committee			
Marcelo Bastos (Chair)	1 September 2024	1 September 2024	To assist the Board in fulfilling its oversight responsibilities in relation to the Company's sustainability policies and practices in safety and wellbeing, environment, climate change and decarbonisation, human rights, Traditional Owners and communities, heritage and land access.
Keith Spence	23 January 2015		
Trace Arlaud	6 December 2022		
Justin Osborne	1 September 2024		

Board appointments

The Board regularly evaluates its membership to ensure it has the suitable combination of skills, qualities, knowledge, experience and capabilities to fulfil the current and future needs of the Company.

In accordance with the Nomination & Governance Committee Charter and the Company's Diversity, Inclusion and Equal Employment Opportunity Standard, the Board seeks members with demonstrable skills, qualities, capability, and experience with the ability to challenge existing practices and processes to ensure their relevancy and function as a cohesive team. The Board recognises the importance of diversity of thought, skills, and experience, and when the search for a new director is required,

external advisors are engaged to ensure a diverse and wide range of candidates are considered.

IGO has a director induction program for any new directors joining the Board. This includes interactions with the ELT and other employees to gain an understanding of the Company. IGO also funds and encourages any new Directors to complete the Australian Institute of Company Directors (AICD) Company Directors Course if they have not already done so.

During the year, the Board continued to focus on its succession process to ensure the Board has the right balance of skills, experience and diversity to effectively govern IGO. This process resulted in the appointment of Marcelo Bastos as a Non-executive Director in June 2024. Marcelo is an experienced international company

director with more than 30 years of operational, logistics, project development and senior leadership experience in most of the major sectors of the mining industry.

Ivan Vella's appointment as Managing Director and CEO means that the Board also benefit's from his skillset developed over 25 yeras in the mining industry across various senior operating, commercial and functional roles.

Marcelo's and Ivan's appointments have further enhanced the diversity of thought of IGO's Board, bringing a wealth of skills, expertise, and perspectives, which cultivate effective governance and decision-making, guidance and risk management to deliver on our purpose.

Structure the Board to be Effective and Add Value

Board skills matrix

The Board actively seeks to make sure that its' Directors have the right balance of skills and experience to effectively perform its duties and govern the Company in accordance with best practices and highest standards of corporate governance.

Following the annual Board evaluation process, the Board used Board Outlook to conduct a comprehensive review of the current skills and experience of the Board. The combination of skills and experience required by Board members were chosen to align with IGO's strategy, as well as current and emerging risks, challenges and opportunities related to the Company and the mining industry. The Board Skills Matrix illustrates that the Board has a diverse set of knowledge and experience. Gaps in skills or experience will be addressed through succession planning, the expertise of the ELT and external advisors, and targeted education sessions during FY25.

Board Skills Matrix

Skill/Experience	Michael Nossal	Ivan Vella	Trace Arlaud	Debra Bakker	Marcelo Bastos	Samantha Hogg	Justin Osborne	Keith Spence	Xiaoping Yang
Critical Skills									
Leadership experience	●	●	●	●	●	●	●	●	●
Mining sector experience	●	●	●	●	●	●	●	●	●
Strategy oversight	●	●	●	●	●	●	●	●	●
Major mining projects oversight	●	●	●	●	●	●	●	●	●
Mergers, acquisitions and divestments oversight	●	●	●	●	●	●	●	●	●
Downstream processing experience	●	●	●	●	●	●	●	●	●
Innovation and disruption oversight	●	●	●	●	●	●	●	●	●
Battery metal products experience	●	●	●	●	●	●	●	●	●
General Skills									
Safety oversight	●	●	●	●	●	●	●	●	●
Risk management oversight	●	●	●	●	●	●	●	●	●
Financing / funding oversight	●	●	●	●	●	●	●	●	●
Corporate governance experience	●	●	●	●	●	●	●	●	●
Talent, diversity and remuneration oversight	●	●	●	●	●	●	●	●	●
Sustainability oversight	●	●	●	●	●	●	●	●	●
Major change and transformation oversight	●	●	●	●	●	●	●	●	●
Government engagement oversight	●	●	●	●	●	●	●	●	●
Accounting and financial reporting oversight	●	●	●	●	●	●	●	●	●
Culture oversight	●	●	●	●	●	●	●	●	●
Communications and external affairs oversight	●	●	●	●	●	●	●	●	●
Environmental impact oversight	●	●	●	●	●	●	●	●	●
Regulatory engagement and legal oversight	●	●	●	●	●	●	●	●	●
Technology, data and digital oversight	●	●	●	●	●	●	●	●	●

- **Expert** – This skill assessment implies Directors are reasonably recognised by board peers as an expert in these areas on the basis of extensive practical experience/senior oversight relevant to IGO.
- **Advanced** – This skill assessment implies Directors have strong understanding of the concepts, issues and common oversights within these areas, built on repeated practical experience relevant to IGO.
- **General** – This skill assessment implies Directors have good general awareness and understanding of these areas as relevant to IGO.
- **Limited** – This skill assessment implies Directors are new to the area and have an early-stage understanding of these areas as relevant to IGO.

Structure the Board to be Effective and Add Value

Ongoing professional development

IGO promotes continuing the professional development of its Directors to ensure that they maintain an appropriate understanding of the Company's operations and stay at the forefront of expertise in director-related matters. Our program of continuing education includes:

- internal and external presentations on key topics related to our operations and the industry within which IGO operates;
- workshops on cultural heritage and awareness;
- risk and compliance, and corporate governance updates;
- site visits to IGO operated and/or Joint Venture operations;
- opportunities to engage with key members of management from all levels of the business; and
- support to pursue individual personal development opportunities and participate in external courses and conferences.



Instil a Culture of Acting Lawfully, Ethically and Responsibly

Our Values

IGO's values reflect our unique culture and guide our people to embody the IGO difference.

IGO's Values can be found in the purpose and values section on our website at www.igo.com.au.



Be better together

We empower, support and respect each other. We act safely and with care, to the strengths of our people.



Ignite the spark

We seek, question, innovate and create. We know that without a burning curiosity and bright thinking, we risk missing the really big opportunities.



See beyond

We know that our actions today will impact the world of tomorrow. We believe our people, community and the environment really matter.



Run through the sprinklers

We find the fun in what we do. When our workplaces are healthier and happier, we are better.



Never stand still

We are bold, adventurous and excited for the future. We imagine new opportunities and seek new horizons.

Instil a Culture of Acting Lawfully, Ethically and Responsibly

Code of Conduct

At IGO, behaving honestly, transparently and accountably is the responsibility of everyone. This ensures that interactions with employees, business partners, investors, regulators and the community are aligned with our values and purpose.

IGO actively promotes ethical and responsible decision-making by clearly stating our values and purpose in our Code of Conduct. Our purpose and values guide not only what we do, but how we do it. Our Code of Conduct is supported by a system of internal controls, our risk management process and our corporate governance framework, and a healthy corporate culture, which have been put in place to drive continuous improvement and promote responsible conduct.

The Code of Conduct applies equally to our Board, our employees, our suppliers and our contractors.

Anti-bribery and Corruption Standard

IGO has a strict policy of zero tolerance for bribery and corruption. Our Anti-Bribery and Corruption Standard prohibits fraud, bribery and corruption in any form, and any conduct that is not in line with the Company's Values or does not promote the highest standards of ethical and lawful behaviour.

Speak up Standard

IGO promotes a safe and inclusive work environment which encourages our people to speak up when our values and required standard of conduct are not being followed. Our people are encouraged to raise concerns about actual or suspected unethical or inappropriate behaviour without fear of reprisal or detrimental treatment.

Our Speak Up Standard details IGO's Speak Up Program that provides various means for anyone to report a concern. Reports can be made directly to the Company via our Speak Up Protection Officers or anonymously through our 24/7 whistleblower helpline, Your Call.

Dealing in Securities Standard

Our Dealing in Securities Standard provides guidance on inside information, insider trading and dealing in IGO securities. The Standard sets out the rules to assist in preventing breaches of the insider trading provisions under the Corporations Act 2001 and provides best practice for dealing in IGO securities including the misuse of undisclosed information which could materially affect the value of the Company's securities.

The Standard further details blackout periods, during which our Directors, ELT and other select employees are restricted from trading and also the requirement for this group of restricted employees to apply for authority to trade at all times.

The Standard also contains a restriction on any employee or director securing Company's shares by way of margin loans and other derivative trading methods. Executive directors and employees are prohibited from entering into transactions or arrangements which limit the risk of participating in unvested employee entitlements (i.e. hedging arrangements).

The Dealing in Securities Standard can be found in the Governance section of our website at www.igo.com.au.

Human Rights Policy and Modern Slavery

IGO is committed to safeguarding the fundamental human rights of our people, the communities in which we operate and those within our supply chains. In doing this, our response to modern slavery is embedded in our sustainability strategy, and appropriate measures are in place to ensure modern slavery risks are identified, managed and addressed in both our operations and our suppliers' operations.

During the year, IGO complied with its mandatory reporting requirements under the Modern Slavery Act 2018 and published its fourth Modern Slavery Statement.

Further details on IGO's response to Modern Slavery can be found in IGO's fourth Modern Slavery Statement along with our Human Rights Policy in the Governance section on our website at www.igo.com.au.

Training and reporting

To ensure our people are kept informed of their responsibilities and standards of behaviour, training is provided on IGO's values and corporate governance standards, including the Code of Conduct, Anti-Bribery and Corruption Standard, Speak Up Standard and Dealing in Securities Standard. This training is also provided to new employees as part of the induction process.

Management report to the Board of any material breaches under the Code of Conduct, Anti-Bribery and Corruption Standard, Speak Up Standard and Fraud controls.



Safeguard the Integrity of Corporate Reports

The Board has an Audit & Risk Committee (ARC), structured in accordance with the ASX Recommendations, and the Committee's Charter can be found in the Governance section of our website at www.igo.com.au.

Since February 2023, the Chair of the ARC has been Samantha Hogg. The other current members of the ARC are independent Non-executive Directors Debra Bakker, Keith Spence and Xiaoping Yang. All the members of the ARC are independent, Non-executive Directors.

Ms. Hogg has extensive finance and governance experience, with international experience across the transport, infrastructure, energy and resources sectors. Ms. Hogg has held senior executive positions at Transurban Group and Western Mining Company across a broad range of portfolios including finance, strategic projects, marketing and corporate services, and holds a Bachelor of Commerce. Ms. Bakker is an experienced financier and investment banker to the resources industry and holds a Master of Applied Finance and a Bachelor of Business (Financial Accounting).

Mr. Spence has over 40 years' experience in the oil and gas industry in Australia and internationally, including 18 years with Shell and 14 years with Woodside and has significant experience in exploration and appraisal, development, project construction, operations and marketing. Ms. Yang has 30 years' experience in the energy and petrochemical industry with a variety of executive management and board positions at BP and has diverse breadth of experience working in the US and Asia.

The Managing Director & CEO and Chief Financial Officer provided a declaration in accordance with Section 295A of the Corporations Act 2001 (Cth) that, in their opinion, the financial records of the entity have been properly maintained and that the FY24 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. A similar declaration is also provided in relation to the half-year accounts.

The ARC reviews and makes recommendations to the Board regarding approval of all financial reports. Where a periodic corporate report is not required to be audited by an external auditor, management conducts a similar internal verification processes as followed for an external audited report, but does not engage in an external audit process. This process includes layers of peer review, subject matter experts, and Board approval where appropriate, to ensure the report is materially accurate, balanced and provides investors with appropriate information to make informed investment decisions.

Make timely and Balanced Disclosure

We are committed to keeping our shareholders and the investment market informed in a timely manner and to comply with IGO's continuous disclosure obligations. To enable this, the Company has a Continuous Disclosure and Information Standard, which outlines the processes and practices and to whom they apply, to safeguard against breaches of the insider trading provisions of the Corporations Act 2001 and ensure compliance with IGO's continuous disclosure obligations of the ASX Listing Rules.

Our Company Secretary is responsible for ensuring the Company complies with ASX Listing Rules and is responsible for communicating with the ASX.

When the Company gives a material investor presentation, a copy of the presentation is disclosed to the market prior to the presentation taking place. To ensure our Board is kept informed of all information being disclosed to the market, all market announcements are circulated to the Board immediately after they have been made.

Our Continuous Disclosure and Information Standard can be found in the Governance section of our website at www.igo.com.au.



Respect the Rights of Shareholders

IGO values the rights of shareholders and recognises that all stakeholders are entitled to be informed in a timely, fair and unbiased and accessible manner on all major developments affecting the Company. IGO understands that existing and potential investors may occasionally seek information about the Company to gain a greater understanding of our governance practices, business activities and performance and IGO facilitate this through the following means.

Website

Our website is an essential communication tool and is located at www.igo.com.au. Shareholders can access information about our Board and ELT, our purpose and values, strategy, operations, development opportunities, exploration programs, corporate governance and sustainability practices and investor information.

Our stakeholders can contact us through our website and the relevant contact details are available under our Company Directory on our website. Shareholders can also contact our share registry, Computershare, by phone or email, and elect to receive communications electronically.

Annual General Meeting

Our AGM provides our shareholders the opportunity to receive an update from our Board and ELT on the Company's performance and ask questions. Our ELT and external auditor also attend and are available to answer any relevant questions.

Our 2023 AGM took the form of a hybrid meeting which allowed those shareholders unable to attend in person the opportunity to follow the meeting, ask questions and vote in real time during the meeting. All resolutions at the AGM are decided by a poll.

A recording of the AGM will be made available on our website, enabling people who cannot attend to view proceedings. Copies of the Chair and Managing Director & CEO's presentations are lodged with the ASX immediately prior to any shareholder meeting and placed on our website.

Engaging with our Shareholders

We recognise that effective two-way communication is important to our shareholders and wider investment community. Our investor engagement program supports the flow of information and feedback and includes, but is not limited to:

- analyst and investor briefings;
- interactive quarterly analyst and investor presentations;
- site tours and strategy days for analyst and institutional investors;
- annual proxy advisor and investor ESG roadshow; and
- regular engagement with the Australian Shareholders' Association.

IGO's analyst briefing and presentation for each quarterly report during FY24 was webcast live and shareholders are encouraged to listen to the call or view the webcast and ask questions they may have about IGO's performance and business. Details to the webcasts are released to the ASX to allow shareholders to either listen live or at a later date. Webcasts are available on our website for a substantial period of time after the live webcast.

Recognise and Manage Risk

For IGO, effective management of risk is imperative in order to live our purpose and deliver on our strategy. We believe good risk management enables us to safeguard our people, assets, reputation and the environment, and serves the long-term interests of all of our stakeholders.

Risk management at IGO is overseen by the Board through the Audit and Risk Committee (ARC). The ARC operates in accordance with an approved ARC Charter and assists the Board in overseeing and monitoring the enterprise risk management (ERM) framework.

Our risk management methodology is aligned to the principles of the International Standard for Risk Management ISO:31000 and is structured in accordance with the ASX Corporate Governance Principles and Recommendations (specifically, Principle 7 – “Recognise and manage risk”).

IGO’s ERM framework is designed to provide the ARC and the Board with sufficient oversight to satisfy itself that management:

- does not exceed the Board’s agreed risk appetite unless approved by the Board;
- has an effective system to understand and mitigate risks to the business; and
- regularly ensures that our critical controls established to minimise the likelihood of a material risk’s occurrence, or to mitigate its impact should it occur, are operating effectively.

Our risk management framework is based on the three lines model, with key elements working together across the business to ensure strong risk management through the identification of risks, defined systems and controls and assurance. Our ERM framework also supports the regular review and update of our strategic, operational, functional, and project risks through regular management reviews and facilitated workshops, with those risks deemed material to the Company, reported to the ARC.

In carrying out its risk management oversight responsibilities, the Audit and Risk Committee received and considered a number of updates on IGO’s risk management framework during the reporting period. The ARC is satisfied that the framework supports a sound system of risk management, with due regard to the risk appetite set by the Board.

Internal Audit

Internal audit is overseen by the ARC, in accordance with the Internal Audit Committee Charter. The purpose of Internal Audit is to provide independent, objective assurance and consulting services designed to evaluate and improve the effectiveness of risk management, internal controls and governance processes.

A three-year internal audit plan is formulated based on a review of IGO’s material risks and other considerations, and a defined set of risk management processes are selected for audit. This plan is reviewed on an annual basis.

IGO’s internal audit services are coordinated by an independent internal auditor. It is noted that, given the specialist nature of the various processes subject to review, IGO engages subject matter experts to assist the internal auditor as required. Key findings from internal audit reviews are reported to both IGO’s ELT and the ARC. The Internal Auditor reports to the ARC on a quarterly basis and they have direct access to each other and seek information and explanations as required.

Material exposure to economic, environmental and social sustainability risks

The Company has material exposure to a range of economic, environmental and social sustainability risks, including exposure to commodity and foreign exchange market fluctuations and changes in environmental, social and governance legislation.

To assist with the management of its exposure to commodity and foreign exchange market fluctuations, the Company has established IGO Group Financial Control Standard 3 – Financial Risk Management which is overseen by the ARC. The ARC makes recommendations to the Board on hedging policies and considers relevant financial risk management strategies.

A robust process has also been established to identify, assess, and monitor material exposure to environmental and social risks. Through comprehensive risk assessments, we evaluate potential impacts on the environment, local communities, and other stakeholders. This allows us to understand the extent of these risks and their significance to our operations.

Remunerate Fairly and Responsibly

Our Board continue to oversee the alignment of our remuneration policies and practices with our purpose, strategy and values and has clearly defined remuneration structures for Non-executive Directors, executive Directors and senior executives.

The full details of these remuneration structures and actual remuneration of these persons during the year ended 30 June 2024 is set out in the Remuneration Report, which can be found within the 2024 Annual Report.



Perth office

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Postal PO Box 496 South Perth WA 6951
Telephone +61 8 9238 8300
Facsimile +61 8 9238 8399
Email contact@igo.com.au
Website www.igo.com.au

External auditor

BDO Audit Pty Ltd

Level 9, Mia Yellagonga Tower 2, 5 Spring Street, Perth WA 6000

Telephone +61 8 6382 4600

Share registry

IGO's share registry's registered address is:

Computershare Investor Services Pty Limited
Level 17, 221 St Georges Terrace Perth WA 6000

GPO Box 2975, Melbourne Victoria 3001

Telephone 1300 850 505 (within Australia),
+61 3 9415 4000 (outside Australia)
Facsimile +61 3 9473 2500
Email web.queries@computershare.com.au
Web www.computershare.com

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

IGO Limited

ABN/ARBN

46 092 786 304

Financial year ended:

30 June 2024

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.igo.com.au/site/our-business/governance>

The Corporate Governance Statement is accurate and up to date as at 29 August 2024 and has been approved by the board.

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

Date: 29 August 2024

Name of authorised officer authorising lodgement: **Rebecca Gordon – Company Secretary**

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

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

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

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

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

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

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

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

ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT			
1.1	A listed entity should have and disclose a board charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management.	<input checked="" type="checkbox"/> Under the heading Roles and Responsibilities of the Board and Management and we have disclosed a copy of our board charter at: https://www.igo.com.au/site/our-business/governance	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.2	A listed entity should: (a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and (b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director.	<input checked="" type="checkbox"/> Under the heading Succession and Recruitment	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	<input checked="" type="checkbox"/> Under the heading Succession and Recruitment	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.4	The company secretary of a listed entity should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	<input checked="" type="checkbox"/> Under the heading Company Secretary	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable

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

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

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation	Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
<p>1.5 A listed entity should:</p> <p>(a) have and disclose a diversity policy;</p> <p>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</p> <p>(c) disclose in relation to each reporting period:</p> <p>(1) the measurable objectives set for that period to achieve gender diversity;</p> <p>(2) the entity's progress towards achieving those objectives; and</p> <p>(3) either:</p> <p>(A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or</p> <p>(B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act.</p> <p>If the entity was in the S&P / ASX 300 Index at the commencement of the reporting period, the measurable objective for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.</p>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed a copy of our diversity policy at: https://www.igo.com.au/site/our-business/governance</p> <p>and we have disclosed the information referred to in paragraph (c) under the headings Diversity and Equal Employment Opportunity and Measurable Diversity Objectives – Our progress in FY24</p> <p>and as IGO were included in the S&P / ASX 300 Index at the commencement of the reporting period our measurable objective for achieving gender diversity in the composition of its board of not less than 30% of its directors of each gender within a specified period.</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
<p>1.6 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):</p> <p>under the heading Evaluating Performance</p> <p>and whether a performance evaluation was undertaken for the reporting period in accordance with that process at:</p> <p>under the heading Evaluating Performance</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	<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"/> and we have disclosed the evaluation process referred to in paragraph (a):</p> <p>under the heading Evaluating Performance</p> <p>and whether a performance evaluation was undertaken for the reporting period in accordance with that process</p> <p>under the heading Evaluating Performance</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 in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵	
PRINCIPLE 2 - STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE			
2.1	<p>The board of a listed entity should:</p> <p>(a) have a nomination committee which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have a nomination committee, disclose that fact and the processes it employs to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively.</p>	<p><input checked="" type="checkbox"/></p> <p>Under the heading Board Committees and we have disclosed a copy of the charter of the committee at: https://www.igo.com.au/site/our-business/governance and the information referred to in paragraphs (4) and (5): under the heading Board Committees</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
2.2	<p>A listed entity should have and disclose a board skills matrix setting out the mix of skills that the board currently has or is looking to achieve in its membership.</p>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed our board skills matrix at: under the heading Board Skills Matrix</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: under the heading Board Composition and the length of service of each director: under the heading Board Composition</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
2.4	A majority of the board of a listed entity should be independent directors.	<input checked="" type="checkbox"/> Under the heading Board Composition	<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
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"/> Under the heading Board Composition	<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
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"/> Under the heading Board Appointments	<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
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: under the heading Our Values	<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.igo.com.au/site/our-business/governance	<input type="checkbox"/> set out in our Corporate Governance Statement
3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	<input checked="" type="checkbox"/> and we have disclosed our whistleblower policy at: https://www.igo.com.au/site/our-business/governance	<input type="checkbox"/> set out in our Corporate Governance Statement
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or committee of the board is informed of any material breaches of that policy.	<input checked="" type="checkbox"/> and we have disclosed our anti-bribery and corruption policy at: https://www.igo.com.au/site/our-business/governance	<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	
PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS			
4.1	<p>The board of a listed entity should:</p> <p>(a) have an audit committee which:</p> <p>(1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, who is not the chair of the board,</p> <p>and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the relevant qualifications and experience of the members of the committee; and</p> <p>(5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and safeguard the integrity of its corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner.</p>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed a copy of the charter of the committee at: https://www.igo.com.au/site/our-business/governance and the information referred to in paragraphs (4) and (5): under the heading Board Composition in the Corporate Governance Statement and Meetings of Directors in the 2024 Annual Report</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
4.2	<p>The board of a listed entity should, before it approves the entity's financial statements for a financial period, receive from its CEO and CFO a declaration that, in their opinion, the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively.</p>	<p><input checked="" type="checkbox"/></p> <p>Under the heading Safeguard the Integrity of Corporate Reports</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>Under the heading Safeguard the Integrity of Corporate Reports</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
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.igo.com.au/site/our-business/governance	<input type="checkbox"/> set out in our Corporate Governance Statement
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	<input checked="" type="checkbox"/> Under the heading Make Timely and Balanced Disclosure	<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"/> Under the heading Make Timely and Balanced Disclosure	<input type="checkbox"/> set out in our Corporate Governance Statement
PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS			
6.1	A listed entity should provide information about itself and its governance to investors via its website.	<input checked="" type="checkbox"/> and we have disclosed information about us and our governance on our website at: https://www.igo.com.au/site/our-business/governance	<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"/> Under the heading Respect the Rights of Shareholders	<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: under Engaging with our Shareholders	<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"/> Under the heading Respect the Rights of Shareholders	<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"/> Under the heading Respect the Rights of Shareholders	<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 in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵	
PRINCIPLE 7 – RECOGNISE AND MANAGE RISK			
7.1	<p>The board of a listed entity should:</p> <p>(a) have a committee or committees to oversee risk, each of which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.</p>	<p><input checked="" type="checkbox"/> and we have disclosed a copy of the charter of the committee at: https://www.igo.com.au/site/our-business/governance and the information referred to in paragraphs (4) and (5): under the heading Board Committees of the Corporate Governance Statement and Meetings of Directors in the 2024 Annual Report</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
7.2	<p>The board or a committee of the board should:</p> <p>(a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and</p> <p>(b) disclose, in relation to each reporting period, whether such a review has taken place.</p>	<p><input checked="" type="checkbox"/> and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period: under the heading Recognise and Manage Risk</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
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"/> and we have disclosed how our internal audit function is structured and what role it performs: under the heading Internal Audit</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 <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
7.4	A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.	<input checked="" type="checkbox"/> and we have disclosed whether we have any material exposure to environmental and social risks: under the heading Material Exposures to Economic, Environmental and Social Sustainability Risks and, if we do, how we manage or intend to manage those risks at: under the heading Material Exposures to Economic, Environmental and Social Sustainability Risks	<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 in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵	
PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY			
8.1	<p>The board of a listed entity should:</p> <p>(a) have a remuneration committee which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.</p>	<p><input checked="" type="checkbox"/> and we have disclosed a copy of the charter of the committee at: https://www.igo.com.au/site/our-business/governance and the information referred to in paragraphs (4) and (5) at: under the heading Board Committees in the Corporate Governance Statement and Meetings of Directors in the 2024 Annual Report.</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
8.2	<p>A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.</p>	<p><input checked="" type="checkbox"/> and we have disclosed separately our remuneration policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives within the Remuneration Report section of the 2024 Annual Report.</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
8.3	<p>A listed entity which has an equity-based remuneration scheme should:</p> <p>(a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and</p> <p>(b) disclose that policy or a summary of it.</p>	<p><input checked="" type="checkbox"/> and we have disclosed our policy on this issue or a summary of it: in our Dealing in Securities Standard at: https://www.igo.com.au/site/our-business/governance</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>