PARKD LIMITED - CORPORATE GOVERNANCE STATEMENT 2026

The Board is responsible for the overall corporate governance of the Company, including the establishing and monitoring of key performance goals. It is committed to attaining standards of corporate governance that are commensurate with the Company's needs. In this regard, the Board has created a framework for managing the Company, including internal controls and a business risk management process. This framework is reflected, in part, in the policies and charters described below.

The Board has adopted and endorses *The ASX Corporate Governance Council Principles and Recommendations (4th Edition)* as amended from time to time (**ASX Recommendations**) and has adopted the ASX Recommendations that are considered appropriate for the Company given its size and the scope of its proposed activities. Details of the Company's compliance with the ASX Recommendations (4th Edition) are set out below.

In light of the Company's current stage of development, the Board considers that its current composition is appropriate. As the Company's activities change in nature and scope, the size of the Board and the implementation of additional corporate governance policies and structures will be reviewed and may change.

The 2026 Corporate Governance Statement has been adopted by the Board on 22 October 2026.

The Company's corporate governance policies and practices as at the date of this Report are outlined below and are available on the Company's website (www.parkdgroup.com):

Board Charter

The Board guides and monitors the business and management of the Company. Under its Charter, the Board is responsible for, amongst other things:

1. corporate governance and the strategic direction of the Company;
2. protecting and enhancing Shareholder value;
3. supervising the Company's framework of control and accountability systems;
4. reviewing performance and responsibilities within the Company to ensure division of functions are appropriate to the Company's needs and that the Company is properly managed;
5. monitoring and managing the financial performance of the Company;
6. approving business plans, budgets and statutory reports;
7. developing and implementing the Company's policies and procedures and assessing their adequacy;
8. monitoring and ensuring compliance with the Company's continuous disclosure obligations;
9. convening and attending general meetings of Shareholders; and
10. assessing and approving all transactions which would impact on Shareholder value and, where relevant, make recommendations to shareholders.

The Company is committed to the circulation of relevant materials to Directors in a timely manner to facilitate Directors' participation in the Board discussions on a fully informed basis.

For the purposes of corporate governance reporting the Company's Managing Director, Mr Peter McUtchen, has been identified as the Chief Executive Officer.

Composition of the Board

Election of Board members is substantially the province of the Shareholders in general meeting.

The current Board of Directors is as follows:

Name	Position	Length of Service
Mr Bronte Howson	Non-executive Chairman	Since 10 May 2017
Mr Peter McUtchen	Managing Director	Since 20 October 2016
Mr Robert Freedman	Independent Non-executive Director	Since 4 May 2018

The board considers non-executive director, Mr Robert Freedman, to be an independent director.

Non-Executive Chairman, Bronte Howson, and Managing Director, Peter McUtchen, are not considered to be independent by reason of their substantial holdings in the Company.

The board does not consider that Mr Freedman is party to any interests, positions, associations or relationships that would compromise his status as an independent director.

Skills and Experience

Details of the skills and experience of Directors of the Company are included in the Directors' Report section of the 2026 Annual Report which are available on the Company's website at www.parkdgroup.com.

The Company does not have a formal board skills matrix and as such does not comply with Recommendation 2.2. The current board has extensive experience in the industry in which the Company currently operates, and as directors of publicly listed companies. As such, the board considers that its current composition is appropriate for the activities and operations that the Company is currently undertaking. The board will consider the skill, knowledge, experience and independence of the Company's directors in response to any actual or proposed changes in the Company's activities or operations.

Audit and Risk Committee Charter

The Board has adopted an Audit and Risk Committee Charter which outlines the composition of the committee, its purpose, its responsibilities and requirements of its meetings. In summary the audit and risk committee is responsible for ensuring the integrity of the Company's financial statements, the effectiveness of financial reporting, liaison with the Company's auditor, risk management and internal controls.

Due to Company size and composition of the Board for the 2026 year the roles and duties of the Audit Committee were discharged by the full Board.

As the company's activities increase in size, scope and nature, the Board will consider the appropriateness of re-establishing a separate Committee.

Remuneration and Nomination Committee Charter

The Board has adopted a Remuneration and Nomination Committee Charter which outlines the composition of the committee, its role, its responsibilities, its authority, and requirements of its meetings.

In summary the committee is responsible for preparing and reviewing the Company's strategy with regard to remunerating, recruiting, incentivising, retaining and, where appropriate, terminating the Company's executives, non-executive directors and employees; and is responsible for the identification and recommendation of potential candidates for appointment to the Board after considering current Board composition and skill sets and experience deemed appropriate. In addition, the Remuneration and Nomination Committee will oversee matters of performance appraisal, induction procedures and ongoing education and improvement.

Due to Company size and composition of the Board for the 2026 year the roles and duties of the Remuneration and Nomination Committee were discharged by the full Board.

As the company's activities increase in size, scope and nature, the Board will consider the appropriateness of re-establishing a separate Committee.

Company Secretary

The Company Secretary reports to the Board, through the chair, on all matters relating to the functioning of the Board, and if and when applicable its committees, and corporate governance.

Diversity policy

The Company respects and values the benefit of diversity throughout the Company in order to enrich the Company's perspective, improve corporate performance, increase Shareholder value and maximise the probability of achievement of the Company's goals.

However, given the size and nature of the Company's operations; the Company has not implemented a formal policy with respect to diversity.

The Company employs new employees and promotes current employees on the basis of performance, ability and attitude. The Board is continually reviewing its practices with a focus on ensuring that the selection process at all levels within the organisation is formal and transparent and that the workplace environment is open, fair and tolerant.

Values Statement

The Board acknowledges that conducting the Company's affairs with evolving operating environment requires a unifying set of guiding principles that define how the Company wishes to conduct itself with the industry and communities within which it operates.

The Company has not adopted a formal Statement of Values; however, it seeks to achieve its objectives whilst seeking to ensure it:

- conducts business with honesty, integrity, and fairness;
- complies with all relevant laws and regulations applicable to it;
- operates with care, prioritising the health and safety of all Personnel ,environment and the communities in which it operates; and
- strives to be a good corporate citizen and achieve community respect.

Code of Conduct for Directors, Senior Executives and Employees

The Board has adopted a Code of Conduct for Directors, senior executives and employees to promote ethical and responsible decision making and execution of their roles and responsibilities.

Whistle blower policy

The Company has adopted a formal whistle blower policy which is available on the Company's website (www.parkdgroup.com).

This policy applies to all directors, officers, employees, consultants and contractors of Parkd Limited (Personnel). This policy also applies, as far as is reasonably achievable, to Parkd Limited's service providers, suppliers and third-party contractors.

The purpose of this policy is to encourage the persons to whom the policy applies to raise any concerns or report instances of any potential breach of law, any violations (or suspected violations) of the Company's Code of Conduct or any other legal or ethical concern without the fear of detriment.

Anti-Bribery and corruption policy

The Company recognises that bribery and corruption act to undermine legitimate business activities, distort competition and may expose the Company, its employees and other stakeholders to significant risks. However, given the size and nature of the Company's operations; The Company has not adopted a formal anti-bribery and corruptions policy.

In accordance with the Company's code of Conduct, the Company expects from its directors and employees a high level of honesty, care, fair dealing and integrity in the conduct of the Company's business. This includes complying with the laws and regulations that apply to the Company and its operations and not knowingly participate in any illegal or unethical activities such as the giving or receiving of bribes, facilitation payments, inducements or other improper benefits (whether or not such conduct has the purpose of furthering the Company's or the personnel's interests). The Company has adopted a whistleblower policy to provide for reporting of any such activity.

Continuous Disclosure

The Company is, subject to the exceptions contained in the Listing Rules, required to disclose to ASX any information concerning the Company which is not generally available and which a reasonable person would expect to have a material impact on the price or value of Shares.

The Company is committed to observing its disclosure obligations under the Corporations Act and the Listing Rules. The Company encourages a culture of openness which is conducive to fulfilment of the Company's disclosure obligations and creates clear lines of communication and authority with regard to the dissemination of information and continuous disclosure issues. In accordance with this policy, all information provided to ASX is made available on the Company's website (www.parkdgroup.com)

Share Trading Policy

The Company has adopted a Share Trading Policy to maintain investor confidence in the integrity of Company's internal controls and procedures, and to provide guidance on avoiding any breach of insider trading laws.

Under the policy, all employees and Directors are prohibited from trading in the Company's securities during the Company's Closed Periods, prior to a public announcement on the ASX, including but not limited to disclosure of

half year, full year and quarterly reports or an announcement of a significant matter or event as determined by the Board.

An employee or Director who is in possession of price sensitive information which is not generally available to the market must not deal in the Company's securities at any time even if a trading window is open.

In addition, a director or employee who wishes to trade in the Company's securities must first obtain the consent of the Chairman, or Directors as provided by the policy.

Directors' Disclosure Obligations

Any change in a director's direct or indirect interest in Company securities must be disclosed to the Company so that appropriate disclosure can be made by the Company to ASX in accordance with the Listing Rules.

Shareholder Communications Policy

This policy details how the Company is committed to keeping Shareholders appraised of the Company's activities, including by providing regular communications that are balanced and understandable, ensuring information is easily accessible, and facilitating Shareholder participation in the Company's general meetings.

Compliance with ASX Recommendations

The Company's compliance with, and departures from, the ASX Recommendations (4th Edition) as at the date of the Report are set out below:

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
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.	The board assumes ultimate responsibility for providing leadership and setting the strategic objectives of the Company. The Board Charter, which is available on the Company's website www.parkdgroup.com, provides details on the board's specific responsibilities. Management of the Company's activities is delegated by the board to the Managing Director (MD), Mr Peter McUtchen. The MD is assisted by the company secretary and other senior employees in managing and reporting on corporate and operational matters.	Yes
1.2. A listed entity should: (a) Undertake appropriate checks before appointing a person, or putting forward to security holders a candidate for election, as a director; and (b) Provide security holders with all material relevant information in its possession relevant to a decision on whether or not to elect or re-elect a director.	As part of the process for the identification of suitable future candidates for appointment as a director of the Company, the board will take into consideration the person's character, experience, education, criminal record and bankruptcy history. Candidate details, as recommended by the ASX Corporate Governance Principles and Recommendations, are included in the relevant notice of meeting at which the Company seeks approval from security holders for the election or re-election of an individual as a director of the Company.	Yes
1.3. A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	Executives of the Company are engaged subject to the terms of written service contracts, key details of which are published in the Company's annual report. Non-executive directors are required to enter into written agreements for the provision of their services. The respective executive and non-executive agreements set out the terms of their respective appointments, including but not limited to, duties and responsibilities, remuneration (and where appropriate, any termination provisions) and indemnity and insurance arrangements.	Yes
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.	The company secretary attends all board and shareholder meetings, and provides advice as required on governance matters. In addition, each individual director is able to communicate directly with the company secretary, or vice versa, as required.	Yes
1.5. A listed entity should: (a) Have and disclose a diversity policy;	The Company has not adopted a formal diversity policy. The Company respects and values the benefit of diversity throughout the Company in order to enrich the Company's	No

<table>
<tr><th>ASX RECOMMENDATION</th><th>COMPANY'S COMMENT</th><th>COMPLY (YES/NO)</th></tr>
<tr><td>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and

(c) Disclose at the end of each reporting period the measurable objectives for achieving gender diversity set by the board or a relevant committee of the board in accordance with the entity's diversity policy and its progress towards achieving them, and either:
(1) The respective proportions of men and women on the board, in senior executive positions and across the whole organisation; or
(2) 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.</td><td>perspective, improve corporate performance, increase Shareholder value and maximise the probability of achievement of the Company's goals.

However, given the size and nature of the Company's operations; the Company has not implemented a formal policy with respect to diversity.

At 30 June 2026:
<table><tr><th>Description</th><th>Proportion of Women</th></tr><tr><td>Whole organisation (includes Board members and consultants)</td><td>2 out of 8 (25%)</td></tr><tr><td>Executive positions</td><td>0 out of 1 (0%)</td></tr><tr><td>Board (including Managing Director)</td><td>0 out of 3 (0%)</td></tr></table>
The Company is not a "relevant employer" for the purposes of the Workplace Gender Equality Act.</td><td></td></tr>
<tr><td>1.6. A listed entity should:

(a) Have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and
(b) Disclose, in relation to each reporting period, whether a performance evaluation was undertaken in the reporting period in accordance with that process.</td><td>The performance of the Board is reviewed against measures in a manner that the Board deems appropriate. The review has regard to various matters including those set out in the Board Charter.

Due to Company size and composition of the Board in 2026, a separate Remuneration and Nomination Committee did not operate and the roles and duties of the Remuneration and Nomination Committee which include performance evaluation were assigned to the full Board.

There were no formal board or committee performance evaluations undertaken during the year ended 30 June 2026.</td><td>Yes</td></tr>
<tr><td>1.7. A listed entity should:

(a) Have and disclose a process for periodically evaluating the performance of its senior executives; and</td><td>The Remunerations and Nomination Committee is responsible for evaluation the performance of Executive Directors. The MD is responsible for evaluation of the performance of senior staff and employees and makes recommendations to the Committee.</td><td>Yes</td></tr>
</table>

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
(b) Disclose, in relation to each reporting period, whether a performance evaluation was undertaken in the reporting period in accordance with that process.	Due to Company size and composition of the Board in 2026 the roles and duties of the Remuneration and Nomination Committee were discharged by the full Board. A formal evaluation of performance of the Managing Director and of senior staff was not undertaken in the year ended 30 June 2026.	
2. Structure the board to add value		
2.1. The board of a listed entity should: (a) Have a nomination committee which: (1) Has at least three (3) members, a majority of whom are independent directors; and (2) Is chaired by an independent director; and disclose; (3) The charter of the committee; (4) The members of the committee; and (5) As at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) If it does not have a nomination committee, disclose that fact and the processes it employs to address board succession issues and to ensure that the board has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively.	The Company's Remuneration and Nomination Committee would comprise of non-executive director/s and the Chairman. Due to Company size and composition of the Board in 2026 the roles and duties of the Remuneration and Nomination Committee were discharged by the full Board, therefore the Company did not comply with this recommendation for the full year. The Company has adopted a formal Remuneration and Nomination Committee Charter which is available on the Company's website www.parkdgroup.com. As the company's activities increase in size, scope and nature, the Board will consider the appropriateness of re-establishing a separate Committee. Since the full board considered any remuneration and nomination matters, there were no separate meetings held for a separate Remuneration and Nomination Committee for the year ended 30 June 2026. All matters relating to board succession were considered by the Board during the year and considers that its current composition is appropriate for the activities and operations that the Company is currently undertaking	Complies with paragraph (b)
2.2. A listed entity should have and disclose a board skills matrix setting out the mix of skills and diversity that the board currently has or is looking to achieve in its membership.	The Company does not have a formal board skills matrix and as such does not comply with Recommendation 2.2. The current board has extensive experience in the industry in which the Company currently operates, and as directors of publicly listed companies. As such, the board considers that its	No

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
	current composition is appropriate for the activities and operations that the Company is currently undertaking. The board will consider the skill, knowledge, experience and independence of the Company's directors in response to any actual or proposed changes in the Company's activities or operations.	
2.3. A listed entity should disclose: (a) The names of the directors considered by the board to be independent directors; (b) If a director has an interest, position, association or relationship that may cause doubts about the independence of a director, 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 (c) The length of service of each director.	The board considers its non-executive director Mr Robert Freedman to be an independent director. Non-Executive Chairman, Bronte Howson, is not considered to be independent by reason of his substantial holding in the Company. The Managing Director, Mr Peter McUtchen is also not independent. The board does not consider that Mr Freedman is party to any interests, positions, associations or relationships that would compromise their status as independent directors. The current directors of the Company commenced office on the following dates: Mr Bronte Howson – 10 May 2017 Mr Peter McUtchen – 20 October 2016 Mr Robert Freedman – 4 May 2018	Yes
2.4. A majority of the board of a listed entity should be independent directors.	The Company advises that as only on third of its board is considered to be comprised of independent directors, it does not comply with Recommendation 2.4. The Board has formed the view that, given the size and nature of the Company, the current Board structure is appropriate for the Company at its current stage of development.	No
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.	The chair of the Company, Mr Bronte Howson, is not considered to be independent by reason of his substantial shareholding in the Company, and as such the Company does not comply with Recommendation 2.5. The Board has formed the view that, given the size and nature of the business of the Company, and the knowledge and experience Mr Howson brings to the Company, that he is the most appropriate person to hold the position of Chairman. The Chairman is not the same person as the CEO of the entity.	No
2.6. A listed entity should have a program for inducting new directors and provide appropriate professional development opportunities for directors to develop and	All new directors are provided with an induction including meetings with the Chairman and senior executives, and provision of information on the Company including Company and Board policies to enable them to fulfill their role effectively.	Yes

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
maintain the skills and knowledge needed to perform their role as directors effectively.	Familiarity with the entity's operations by the directors is encouraged and facilitated by regular board meetings, technical presentations, site visits and direct contact with the company secretary and senior staff members. The Company will provide resources to directors to enable them to improve on their skills and knowledge base to enable them to carry out their duties as directors effectively.	
3. Act ethically and responsibly		
3.1. A listed entity should articulate and disclose its values	The Company has not adopted a formal Statement of Values; however, it seeks to achieve its objectives whilst seeking to ensuring it: ○ conducts business with honesty, integrity, and fairness; ○ complies with all relevant laws and regulations applicable to it; ○ operates with care, prioritising the health and safety of all Personnel and the environment and the communities in which it operates; and ○ strives to be a good corporate citizen and achieve community respect.	No
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.	The Company has adopted a Code of Conduct that applies to all directors, executives and employees. A copy of the code is available on the Company's website www.parkdgroup.com. Any material breach of the Code of Conduct will be immediately reportable to the board.	Yes
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.	The Company has adopted a whistleblower policy a copy of which is available on the Company's website www.parkdgroup.com The Company maintains a register of reportable incidents and all material reported incidents will be immediately reportable to the Board.	Yes
3.4. A listed entity should: (a) Have and disclose an anti-bribery and corruption policy; and (b) Ensure that the board or a committee of the board is informed of any material breaches of that policy.	The Company recognises that bribery and corruption act to undermine legitimate business activities, distort competition and may expose the Company, its employees and other stakeholders to significant risks. The Company has not adopted a formal anti-bribery and corruptions policy, however in accordance with the Company's code of Conduct, the Company expects from its directors and employees a high level of honesty, care, fair dealing and integrity in the conduct of the Company's business. This includes complying with the laws and regulations that apply to the Company and its operations and not knowingly participate in any illegal or unethical activities such as the giving or receiving of bribes, facilitation payments,	No

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
	inducements or other improper benefits (whether or not such conduct has the purpose of furthering the Company's or the personnel's interests). The Company has adopted a whistleblower policy to provide for reporting of any such activity. The Board has formed the view that, given the size and nature of the Company, reliance on the code of conduct and whistleblower policy in relation to anti-bribery and corruption issues are appropriate at its current stage of development. The Company will consider adding a formal anti-bribery and corruption policy as the Company expands.	
4. Safeguard integrity in corporate reporting		
4.1. The board of a listed entity should: (a) Have an audit committee which: (1) Has at least three (3) members, all of whom are non-executive directors and a majority of whom are independent directors; and (2) Is chaired by an independent director, who is not the chair of the board; and disclose; (3) The charter of the committee; (4) The relevant qualifications and experience of the members of the committee; and (5) As at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) If it does not have 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	The Company has adopted an Audit and Risk Committee's Charter is available on the Company's website www.parkdgroup.com. However, due to Company size and composition of the Board for the 2026 year, the roles and duties of the Audit Committee were discharged by the full Board following the responsibilities set out in the Audit and Risk Committee Charter, including the following process to independently verify the integrity of the Company's periodic reports which are not audited or reviewed by an external auditor, as well as the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner: (i) The Board devotes times at meetings to fulfill the roles and responsibilities associated with maintaining the Company's internal control function and arrangement with external auditors; and (ii) All members of the Board are involved in the Company's audit function to ensure proper maintenance of the entity and integrity of all financial reporting. As the company's activities increase in size, scope and nature, the Board will consider the appropriateness of re-establishing a separate Committee. Details of each director's relevant qualifications and experience is reported in the Annual Report for the year ended 30 June 2026. There were no separate Audit and Risk Committee meetings in the year ended 30 June 2026 as all matters were dealt with by the full Board. The number of Board meetings held have been reported in the Director's report section of the 2026 Annual Report.	Complies with paragraph (b)

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
appointment and removal of the external auditor and the rotation of the audit engagement partner.		
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 statements 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.	The board requires that the Managing Director and Company Secretary provide declarations that satisfy the requirements of section 295A of the Corporations Act and that confirms that their opinion has been formed on the basis that a sound system of risk management and internal control is operating effectively, prior to approving the annual and half yearly financial statements, and quarterly cash flow reports.	Yes
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.	Periodic corporate reports that are not subject to audit or review by the Company's auditors (which include, but not limited to, quarterly activities and cash flow reports, directors' reports and any information included in the Company's annual report other than the audited financial statements) are compiled and verified by executive management before being reviewed by the board before release to the market.	Yes
5. Make timely and balanced disclosure		
5.1. A listed entity should have and disclose a written policy for complying with its continual disclosure obligations under the listing rule 3.1.	The Company has a Continuous Disclosure and Market Communications Policy that outlines the processes followed by the Company to ensure compliance with its continuous disclosure obligations under listing rule 3.1 and the corporate governance standards applied in its market communications. The Continuous Disclosure and Market Communications Policy is available on the Company's website www.parkdgroup.com.	Yes
5.2. A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	All material market announcements are provided to the board for review and comment prior to release to the ASX Market Announcements Platform.	Yes
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	The Company ensures that any substantive investor or analyst presentation materials are released as a market announcement ahead of the presentation being given. This recommendation does not apply to private meetings between the Company and investors or analysts. However, the	Yes

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
ASX Market Announcements Platform ahead of the presentation.	Company ensures that any such meeting out of the scope of this recommendation does not involve the disclosure of any information a reasonable person would expect to have a material effect on the price or value of its securities that has not already been disclosed to the market.	
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.	Information regarding the Company's management, corporate governance, projects and other information relevant to investors and prospective investors is updated regularly on its website www.parkdgroup.com .	Yes
6.2. A listed entity have an investor relations program that facilitates effective two-way communication with investors.	The Company has adopted a Shareholder Communications Policy which aims to promote and facilitate effective two-way communication with investors. The Strategy outlines a range of ways in which information is communicated to shareholders. The Shareholder Communications Policy is available on the Company's website www.parkdgroup.com. Investors are encouraged to attend the Company's security holder meetings and are able to contact management by email admin@parkdgroup.com or by phone (08) 9429 8863 or via the Company's website though a contact enquiry form.	Yes
6.3. A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	The Shareholder Communication Policy sets out the policies and processes the Company has in place to facilitate and encourage participation at meetings of security holders. The Company provides meeting documents in a timely manner and seeks to hold meetings that may be attended by security holders in convenient locations and at times considered to be reasonable. The Company provides for security holders to be able to vote on AGM and general meeting matters electronically if they are unable to attend the meeting. Security holders attending such meetings are encouraged participate, both during and after the formal notified business.	Yes
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.	The Company ensures that all resolutions considered for approval at a meeting of security holders are decided upon by a poll rather than by a show of hands. Where considered appropriate the Company will engage the services of an independent third party, such as its share registry, to undertake the poll.	Yes
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.	All security holders are encouraged to provide the Company's share registry with email addresses to enable electronic communication, in addition provision is made, where possible, for security holders to be able to vote on AGM and general meeting matters electronically. Security holders may contact the Company electronically by email admin@parkdgroup.com or via the Company's website though a contact enquiry form or via the Company's share	Yes

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
	registry. https://www.parkdgroup.com/shareholder-communications	
7. Recognise and manage risk		
7.1. The board of a listed entity should: (a) Have a committee or committees to oversee risk, each of which: (1) Has at least three (3) members, a majority of whom are independent directors; and (2) Is chaired by an independent director; and disclose; (3) The charter of the committee; (4) The members of the committee; and (5) As at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) If it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity's risk management framework.	a) The Company does not presently have an Audit and Risk Committee as the Board does not consider the Company would benefit from its establishment at this time. b) The Company has adopted an Audit and Risk Committee Charter which is available on the Company's website www.parkdgroup.com. Due to Company size and the current composition of the Board for the 2026 year, the roles and duties of the Audit and Risk Committee were discharged by the full Board under the Audit and Risk Committee Charter, including the following process to oversee the entity's risk management framework: The Board will devote time at Board meetings to fulfilling the roles and responsibilities associated with overseeing risk and maintaining the entity's risk management framework and associated internal compliance and control procedures. Day to day risk management is delegated to the Managing Director, who is supported in monitoring and managing risks by the company secretary and senior employees. As the company's activities increase in size, scope and nature, the Board will consider the appropriateness of re-establishing a separate Committee.	Complies with 7.1 (b)
7.2. The board or a committee of the board should: (a) Review the entity's risk management framework and least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and (b) Disclose, in relation to each reporting period, whether such a review has taken place.	The board and senior management review and identify risks to the Company and its assets on an ongoing basis. The Company has not adopted a formal process for review of the risk management policy but rather risks to the Company are reviewed at regular Board meetings as necessary; and during any reviews of operating and strategic plans and budgets which are all approved by the Board; therefore, does not comply with Recommendation 7.2.	No

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
7.3. A listed entity should disclose: (a) If it has an internal audit function, how the function is structured and what role it performs; or (b) If it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its risk management and internal control processes.	The board oversees the internal controls of the Company although it does not have a dedicated internal audit function. The board does not consider that the Company's operations are of a size or complexity to require a dedicated internal audit function and that processes and inherent risks are sufficiently transparent as to be identified by board members. Board members have direct access to management and employees to request any information regarding the Company's internal control processes. The Board regularly monitors the operational and financial performance of the Company and also receives and reviews advice on areas of operational and financial risk and develops strategies, in conjunction with management, to mitigate those risks	Complies with 7.3 (b)
7.4. A listed entity should disclose whether it has any material exposure to economic, environmental and social sustainability risks and, if it does, how it manages or intends to manage those risks.	The Company is of the view that its operations do not create a material exposure to economic, environmental and social sustainability risks. All business risks are managed by the Managing Director with the support of employees and consultants where appropriate. Material risks are reported to the board.	Yes
8. Remunerate fairly and responsibly		
8.1. The Board of a listed entity should: (a) Have a remuneration committee which: (1) Has at least three (3) members, a majority of whom are independent directors; and (2) Is chaired by an independent director; and disclose; (3) The charter of the committee; (4) The members of the committee; and (5) As at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or (b) If it does not have a remuneration committee, disclose that fact and the	a) The Company's Remuneration Committee Charter provides for the creation of a Remuneration Committee (if it is considered it will benefit the Company) with at least three members, a majority of whom are to be independent directors, and which must be chaired by an independent director. The Remuneration and Nomination Committee Charter is available on the Company's website www.parkdgroup.com. However, due to Company size and current composition of the Board for the 2026 year, the roles and duties of the Remuneration and Nomination Committee were discharged by the full Board. b) Due to Company size and current composition of the Board for the 2026 year, the roles and duties of the Remuneration and Nomination Committee were discharged by the full Board. When the Board convenes as the Remuneration Committee it carries out those functions which are delegated to it in the Company's Remuneration Committee Charter including the process to set the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.	Complies with 8.1 (b)

ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
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.	Items that are usually required to be discussed by a Remuneration Committee are marked as separate agenda items at Board meetings when required. The Board deals with any conflicts of interest that may occur when convening in the capacity of the Remuneration Committee by ensuring that the director with conflicting interests is not party to the relevant discussions.	
8.2. A listed entity should separately disclose its policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives.	The Company's annual remuneration report, which is published in the annual report, provides information regarding the remuneration of all Directors and executives remuneration. The Company's annual reports are available for review on www.parkdgroup.com.	Yes
8.3. A listed entity which has an equity-based remuneration scheme should: (a) Have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) Disclose that policy or a summary of it.	The Company has an employee incentive scheme and has adopted a policy that participants are not permitted to enter into transactions which limit the economic risk of participating in the scheme. The Company's policy for trading in its securities by directors, senior executives and employees is available on www.parkdgroup.com	Yes
9. Additional Recommendations that apply only in certain cases		
9.1 A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents.	The Company does not have a director in this position and this recommendation is therefore not applicable	n/a
9.2 A listed entity established outside Australia should	The Company is established in Australia and this recommendation is therefore not applicable	n/a

	ASX RECOMMENDATION	COMPANY'S COMMENT	COMPLY (YES/NO)
	ensure that meetings of security holders are held at a reasonable place and time.		
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.	The Company is established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable	n/a