

D. DISCLOSURE AND TRANSPARENCY		Guiding Reference	Y/ N	Reference / Source document
D.1 Transparent ownership structure				
D.1.1	Does the information on shareholdings reveal the identity of beneficial owners, holding 5% shareholding or more?	<p>OECD Principle V: Disclosure and Transparency (A) Disclosure should include, but not limited to, material information on: (3) Major share ownership and voting rights, including group structures, intra-group relations, ownership data, and beneficial ownership.</p> <p>ICGN 7.6 Disclosure of ownership ... the disclosure should include a description of the relationship of the company to other companies in the corporate group, data on major shareholders and any other information necessary for a proper understanding of the company's relationship with its public shareholders.</p>	N/A	
D.1.2	Does the company disclose the direct and indirect (deemed) shareholdings of major and/or substantial shareholders?		N/A	
D.1.3	Does the company disclose the direct and indirect (deemed) shareholdings of directors (commissioners)?		N/A	
D.1.4	Does the company disclose the direct and indirect (deemed) shareholdings of senior management?		N/A	
D.1.5	Does the company disclose details of the parent/holding company, subsidiaries, associates, joint ventures and special purpose enterprises/ vehicles (SPEs)/ (SPVs)?		N/A	

D.2 Quality of Annual Report				
	<i>Does the company's annual report disclose the following items:</i>			
D.2.1	Key risks	<p>"OECD Principle V (A): (1) The financial and operating results of the company; (2) Company objectives, including ethics, environment, and other public policy commitments; (3) Major share ownership and voting rights, including group structures, intra-group relations, ownership data, beneficial ownership; (4) Remuneration policy for members of the board and key executives, including their qualifications, the selection process, other company directorships and whether they are regarded as independent by the board; (6) Foreseeable risk factors, including risk management system; (7) Issues regarding employees and other stakeholders; (8) Governance structure and policies, in particular, the content of any corporate governance code or policy and the process by which it is implemented.</p> <p>OECD Principle V (E): Channels for disseminating information should provide for equal, timely and cost-efficient access to relevant information by users.</p> <p>ICGN 2.4 Composition and structure of the board ICGN 2.4.1 Skills and experience ICGN 2.4.3 Independence</p> <p>ICGN 5.0 Remuneration ICGN 5.4 Transparency</p> <p>UK Corporate Governance Code (2010) A.1.2 - the number of meetings of the board and those committees and individual attendance by directors.</p> <p>CLSA-ACGA (2010) CG Watch 2010 - Appendix 2 (I) CG rules and practices (19) Disclose the exact remuneration of individual directors.</p>	Y	(45) 2018 Annual Report covering period CY2017
D.2.2	Corporate objectives		Y	(45) 2018 Annual Report covering period CY2017
D.2.3	Financial performance indicators		Y	(45) 2018 Annual Report covering period CY2017
D.2.4	Non-financial performance indicators		Y	(45) 2018 Annual Report covering period CY2017
D.2.5	Dividend policy		N/A	
D.2.6	Details of whistle-blowing policy		Y	(38) CP-HRD-0011.1 - Whistleblower Policy
D.2.7	Biographical details (at least age, qualifications, date of first appointment, relevant experience, and any other directorships of listed companies) of directors/commissioners		Y	(45) 2018 Annual Report covering period CY2017
D.2.8	Training and/or continuing education programme attended by each director/commissioner		Y	(45) 2018 Annual Report covering period CY2017
D.2.9	Number of board of directors/commissioners meetings held during the year		Y	(45) 2018 Annual Report covering period CY2017
D.2.10	Attendance details of each director/commissioner in respect of meetings held		Y	(45) 2018 Annual Report covering period CY2017

D.2.11	Details of remuneration of each member of the board of directors/commissioners		Y	(45) 2018 Annual Report covering period CY2017
	Corporate Governance Confirmation Statement			
D.2.12	Does the Annual Report contain a statement confirming the company's full compliance with the code of corporate governance and where there is non-compliance, identify and explain reasons for each such issue?	<p>OECD PRINCIPLE V (A) (8)</p> <p>UK CODE (JUNE 2010): Listing Rules</p> <p>9.8.6 R (for UK incorporated companies) and 9.8.7 R (for overseas incorporated companies) state that in the case of a company that has a Premium listing of equity shares, the following items must be included in its Annual Report and accounts: a statement of how the listed company has applied the Main Principles set out in the UK CG Code, in a manner that would enable shareholders to evaluate how the principles have been applied; a statement as to whether the listed company has complied throughout the accounting period with all relevant provisions set out in the UK CG Code; or not complied throughout the accounting period with all relevant provisions set out in the UK CG Code, and if so, setting out: (i) those provisions, if any, it has not complied with; (ii) in the case of provisions whose requirements are of a continuing nature, the period within which, if any, it did not comply with some or all of those provisions; and (iii) the company's reasons for non-compliance.</p> <p>ASX CODE:</p> <p>Under ASX Listing Rule 4.10.3, companies are required to provide a statement in their Annual Report disclosing the extent to which they have followed the Recommendations in the reporting period. Where companies have not followed all the Recommendations, they must identify the Recommendations that have not been followed and give reasons for not following them. Annual Reporting does not diminish the company's obligation to provide disclosure under ASX Listing Rule 3.1.</p>	Y	(45) 2018 Annual Report covering period CY2017

D.3. Disclosure of related party transactions (RPT)				
D.3.1	Does the company disclose its policy covering the review and approval of material/significant RPTs?	OECD Principle V: Disclosure and Transparency (A) Disclosure should include, but not limited to, material information on: (5) Related party transactions ICGN 2.11.1 Related party transactions The company should disclose details of all material related party transactions in its Annual Report.	Y	(45) 2018 Annual Report covering period CY2017
D.3.2	Does the company disclose the name of the related party and relationship for each material/significant RPT?		Y	(45) 2018 Annual Report covering period CY2017
D.3.3	Does the company disclose the nature and value for each material/significant RPT?		Y	(45) 2018 Annual Report covering period CY2017

D.4 Directors and commissioners dealings in shares of the company				
D.4.1	Does the company disclose trading in the company's shares by insiders?	OECD Principle V (A): (3) Major share ownership and voting rights ICGN 3.5 Employee share dealing Companies should have clear rules regarding any trading by directors and employees in the company's own securities. ICGN 5.5 Share ownership Every company should have and disclose a policy concerning ownership of shares of the company by senior managers and executive directors with the objective of aligning the interests of these key executives with those of shareholders.	N/A	

D.5 External auditor and Auditor Report				
D.5.1	Are audit fees disclosed?	OECD Principle V (C): An annual audit should be conducted by an independent, competent and qualified, auditor in order to provide an external and objective assurance to the board and shareholders that the financial statements fairly represent the financial position and performance of the company in all material respects.	Y	(29) BR 2018-83 ENGAGEMENT OF ISLA LIPANA (EXTERNAL AUDITOR)
Where the same audit firm is engaged for both audit and non-audit services				
D.5.2	Are the non-audit fees disclosed?	OECD Principle V (D): External auditors should be accountable to the shareholders and owe a duty to the company to exercise due professional care in the conduct of the audit.	Y	(29) BR 2018-83 ENGAGEMENT OF ISLA LIPANA (EXTERNAL AUDITOR)
D.5.3	Does the non-audit fee exceed the audit fees?	ICGN 6.5 Ethical standards (Audit) The auditors should observe high-quality auditing and ethical standards. To limit the possible risk of possible conflicts of interest, non-audit services and fees paid to auditors for non-audit services should be both approved in advance by the audit committee and disclosed in the Annual Report.	N	(29) BR 2018-83 ENGAGEMENT OF ISLA LIPANA (EXTERNAL AUDITOR)

D.6 Medium of communications				
<i>Does the company use the following modes of communication?</i>				
D.6.1	Quarterly reporting	<p>OECD Principle V (E): Channels for disseminating information should provide for equal, timely and cost-efficient access to relevant information by users.</p> <p>ICGN 7.1 Transparent and open communication Every company should aspire to transparent and open communication about its aims, its challenges, its achievements and its failures.</p> <p>ICGN 7.2 Timely disclosure Companies should disclose relevant and material information concerning themselves on a timely basis, in particular meeting market guidelines where they exist, so as to allow investors to make informed decisions about the acquisition, ownership obligations and rights, and sales of shares.</p>	Y	(44) KABALIKAT 2018
D.6.2	Company website		Y	Website
D.6.3	Analyst's briefing		N/A	
D.6.4	Media briefings /press conferences		Y	Website; (44) KABALIKAT

D.7 Timely filing/release of annual/financial reports				
D.7.1	Are the audited annual financial report / statement released within 120 days from the financial year end?	<p>OECD Principle V (C)</p> <p>OECD Principle V (E) OECD Principle V-(A).</p> <p>ICGN 7.2 Timely disclosure</p> <p>ICGN 7.3 Affirmation of financial statements The board of directors and the corporate officers of the company should affirm at least annually the accuracy of the company's financial statements or financial accounts.</p>	N	GMME Notice - copies of 2018 Annual Report ending CY2017 released on 04 August 2018
D.7.2	Is the annual report released within 120 days from the financial year end?		N	GMME Notice - copies of 2018 Annual Report ending CY2017 released on 04 August 2018
D.7.3	Is the true and fairness/fair representation of the annual financial statement/reports affirmed by the board of directors/commissioners and/or the relevant officers of the company?		Y	(30) BR 2019-30 Approval of the Audited FS for CY2018

D.8 Company website				
<i>Does the company have a website disclosing up-to-date information on the following:</i>				
D.8.1	Business operations	OECD Principle V (A)	Y	Website
D.8.2	Financial statements/reports (current and prior years)	OECD Principle V (E)	Y	Website
D.8.3	Materials provided in briefings to analysts and media	ICGN 7.1 Transparent and open communication	Y	Website
D.8.4	Shareholding structure	ICGN 7.2 Timely disclosure	Y	Website
D.8.5	Group corporate structure		Y	Website
D.8.6	Downloadable annual report		Y	Website
D.8.7	Notice of AGM and/or EGM		Y	Website
D.8.8	Minutes of AGM and/or EGM		Y	Website
D.8.9	Company's constitution (company's by-laws, memorandum and articles of association)		Y	Website

D.9 Investor relations				
D.9.1	Does the company disclose the contact details (e.g. telephone, fax, and email) of the officer / office responsible for investor relations?	ICGN 7.1 Transparent and open communication	N/A	