

ASX CG Principles*	Compliance by the Company
<p>Principle 1 – Lay solid foundations for management and oversight</p>	
<p><i>A listed entity should establish and disclose the respective roles and responsibilities of board and management and how their performance is monitored and evaluated.</i></p>	
<p>Recommendation 1.1</p> <p>A listed entity should disclose:</p> <ul style="list-style-type: none"> (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. 	<p>The responsibilities of Reckon’s Board and management are generally as described in Recommendation 1.1. The Board’s responsibilities include:</p> <ul style="list-style-type: none"> • the establishment of long-term goals of the company and strategic plans to achieve those goals; • the review and adoption of the annual business plan and budgets for the financial performance of the company and monitoring the results on a monthly basis; • the appointment of the Chief Executive Officer; • ensuring that the company has implemented adequate systems of internal control together with appropriate monitoring of compliance activities; and • the approval of the annual and half-yearly financial statements and reports. <p>The Board meets on a regular basis, generally once every month, to review the performance of the company against its goals, both financial and non-financial. Prior to a scheduled monthly board meeting, each Board member is provided with a formal board package containing appropriate management and financial reports.</p> <p>The responsibilities of senior management are contained in letters of appointment and job descriptions given to each executive on appointment and updated annually or as required.</p> <p>The primary responsibilities of senior management are to:</p> <ul style="list-style-type: none"> (i) Manage the business within the strategic plan, budget and policies approved by the Board; (ii) Ensure the highest standards of quality and service are delivered to customers; (iii) Ensure that employees are supported, developed and rewarded to the appropriate standards; (iv) Ensure that the company continues to produce innovative technology and leading products. <p>There is no formal delegation of authority in place to management.</p>
<p>Recommendation 1.2</p> <p>A listed entity should:</p> <ul style="list-style-type: none"> (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 information in its possession relevant to a 	<p>The Board undertakes appropriate checks before appointing or nominating board candidates.</p> <p>Information relevant to the decision whether or not to elect or re-elect a directors is included in the Notice of Meeting for the election of the director together with the Annual Report.</p>

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<p>decision on whether or not to elect or re-elect a director.</p>																																																													
<p>Recommendation 1.3</p> <p>A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.</p>	<p>All Directors and senior executives have entered into written agreements with the Company. Specifically:</p> <ul style="list-style-type: none"> the non-executive Directors have each executed a letter of appointment setting out the terms and conditions of their appointment; and the Group CEO and senior executives of the Company had entered into employment contracts, setting out the terms and conditions of their employment. 																																																												
<p>Recommendation 1.4</p> <p>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.</p>	<p>The Company Secretary is accountable directly to the Board, through the Chairman, on all matters to do with the proper functioning of the Board. The Company Secretary is responsible for:</p> <ul style="list-style-type: none"> advising the Board and its committees on governance matters; monitoring compliance with Board and committee policy and procedures; coordinating the timely completion and dispatch of Board papers; ensuring the business at Board meetings is accurately captured in the minutes. 																																																												
<p>Recommendation 1.5</p> <p>A listed entity should:</p> <p>(a) have and disclose a diversity policy;</p> <p>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</p> <p>(c) disclose in relation to each reporting period:</p> <ol style="list-style-type: none"> the measurable objectives set for that period to achieve gender diversity; the entity's progress towards achieving those objectives, and either: <ul style="list-style-type: none"> (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>The Company has a Diversity and Inclusion Policy which can be found at www.reckon.com/au/investors.</p> <p>Reckon's proportion of men and women, measurable objectives and progress towards those objectives are described in the table below.</p> <table border="1" data-bbox="756 1261 1449 2049"> <thead> <tr> <th>Department*</th> <th>Total Staff</th> <th>Present Male</th> <th>Present Female</th> <th>Goal 2024</th> <th>Movement towards goal during 2023</th> </tr> </thead> <tbody> <tr> <td>Board*</td> <td>4</td> <td>4(100%)</td> <td>Nil</td> <td>25%</td> <td>Stable</td> </tr> <tr> <td>Senior Executives**</td> <td>6</td> <td>7(83%)</td> <td>1(17%)</td> <td>50%</td> <td>Stable</td> </tr> <tr> <td>Entire Workforce Split***</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Technical support</td> <td>10</td> <td>8 (80%)</td> <td>2 (20%)</td> <td>50%</td> <td>Decline</td> </tr> <tr> <td>Sales and CSM</td> <td>7</td> <td>6 (86%)</td> <td>1 (14%)</td> <td>50%</td> <td>Stable</td> </tr> <tr> <td>Internal Sales</td> <td>9</td> <td>4 (44%)</td> <td>5 (55%)</td> <td>50%</td> <td>Improvement</td> </tr> <tr> <td>Marketing</td> <td>11</td> <td>5 (45%)</td> <td>6 (55%)</td> <td>50%</td> <td>Stable</td> </tr> <tr> <td>Finance</td> <td>6</td> <td>1 (16%)</td> <td>5 (83%)</td> <td>50%</td> <td>Improvement</td> </tr> <tr> <td>HR</td> <td>3</td> <td>0 (0%)</td> <td>3 (100%)</td> <td>50%</td> <td>Stable</td> </tr> </tbody> </table>	Department*	Total Staff	Present Male	Present Female	Goal 2024	Movement towards goal during 2023	Board*	4	4(100%)	Nil	25%	Stable	Senior Executives**	6	7(83%)	1(17%)	50%	Stable	Entire Workforce Split***						Technical support	10	8 (80%)	2 (20%)	50%	Decline	Sales and CSM	7	6 (86%)	1 (14%)	50%	Stable	Internal Sales	9	4 (44%)	5 (55%)	50%	Improvement	Marketing	11	5 (45%)	6 (55%)	50%	Stable	Finance	6	1 (16%)	5 (83%)	50%	Improvement	HR	3	0 (0%)	3 (100%)	50%	Stable
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<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>	<table border="1" data-bbox="759 255 1445 405"> <tr> <td data-bbox="759 255 940 331">Operations</td> <td data-bbox="940 255 1015 331">3</td> <td data-bbox="1015 255 1117 331">3 (100%)</td> <td data-bbox="1117 255 1225 331">0 (0%)</td> <td data-bbox="1225 255 1299 331">50%</td> <td data-bbox="1299 255 1445 331">Improvement</td> </tr> <tr> <td data-bbox="759 331 940 405">Development</td> <td data-bbox="940 331 1015 405">46</td> <td data-bbox="1015 331 1117 405">38 (83%)</td> <td data-bbox="1117 331 1225 405">8 (17%)</td> <td data-bbox="1225 331 1299 405">50%</td> <td data-bbox="1299 331 1445 405">Improvement</td> </tr> </table> <p data-bbox="759 405 1445 528"> *Board includes the Group CEO. **Senior Executives are the employees reporting directly to the Group CEO. ***Entire Workforce Split includes the Senior Executives and Group CEO. </p>	Operations	3	3 (100%)	0 (0%)	50%	Improvement	Development	46	38 (83%)	8 (17%)	50%	Improvement
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<p>Recommendation 1.6</p> <p>A listed entity should:</p> <p>(a) have and disclose a process for periodically evaluating the performance of the board, its committees and individual directors; and</p> <p>(b) disclose, for each reporting period, whether a performance evaluation was undertaken in the reporting period in accordance with that process or in respect of that period.</p>	<p>The Board does not have a process for periodically evaluating the performance of the Board.</p> <p>The Board did not conduct a formal performance evaluation of the Directors during the period. Due to the small size of the Board, performance evaluation of Directors is considered informally by the Board.</p>												
<p>Recommendation 1.7</p> <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 was undertaken in accordance with that process or in respect of that period.</p>	<p>The Company conducts performance reviews each year. The review commences via an online assessment process under which the senior executive and their manager assess the performance of the senior executive against their KPIs. The senior executive and their manager then meet to discuss the results. Where necessary adjustments are then made to the senior executive’s KPIs for the next period.</p> <p>The performance assessment of the Group CEO is conducted by the Board and is assessed against the performance of the Company against budget and his STI targets.</p>												
<p>Principle 2 – Structure the board to be effective and add value</p> <p><i>The board of a listed entity should be of an appropriate size and collectively have the skills, commitment and knowledge of the entity and the industry in which it operates, to enable it to discharge its duties effectively and to add value.</i></p>													
<p>Recommendation 2.1</p> <p>The board of a listed entity should:</p> <p>(a) have a nomination committee which:</p> <ol style="list-style-type: none"> 1. has at least three members, a majority of whom are independent directors; and 2. is chaired by an independent director; <p>and disclose</p>	<p>The Company does not have a Nomination Committee.</p> <p>The Non-Executive Directors informally assess’ succession and the balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively.</p>												

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<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>Recommendation 2.2</p> <p>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.</p>	<p>The Board has adopted a Board skills matrix.</p> <p>The Board skills matrix can be found at www.reckon.com/au/investors.</p>
<p>Recommendation 2.3</p> <p>A listed entity should disclose:</p> <p>(a) the names of the directors considered by the board to be independent directors;</p> <p>(b) if a director has an interest, position, association or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position, association or relationship in question and an explanation of why the board is of that opinion; and</p> <p>(c) the length of service of each director.</p>	<p>The Reckon Board consists of three Non-Executive Directors and one Executive Director. Philip Hayman and Greg Wilkinson are considered to be independent directors.</p> <p>Philip Hayman does not have an interest, position, association or relationship of the type described in Box 2.3.</p> <p>Greg Wilkinson's substantial shareholding in the Company does give him an interest of the type described in Box 2.3 as does his tenure as a director since 1999. The Board has considered these factors and is comfortable that:</p> <ul style="list-style-type: none"> • His substantial shareholding does not cause him to have qualitatively different interests to security holders generally. • His length of tenure has not caused him to be too close to management such that it interferes with his ability to bring independent judgement to bear on issues before the Board and to act in the best interest of the entity as a whole. <p>The length of service of each Director is disclosed in the Remuneration Report.</p>
<p>Recommendation 2.4</p> <p>A majority of the board of a listed entity should</p>	<p>The majority of the Board were not independent directors during the period.</p>

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be independent directors.	<p>The Board is currently composed of two independent and two non-independent directors.</p> <p>The Board continues to review its membership.</p>
<p>Recommendation 2.5</p> <p>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.</p>	<p>The Chairman is a Non-Executive Director but not an independent director, due to his recent executive role. The Board considers that his recent executive role brings a level of understanding of the business that is valuable to the company in his role as Chairman.</p> <p>The Board continues to review its membership.</p>
<p>Recommendation 2.6</p> <p>A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.</p>	<p>The Board and the Company Secretary manage the induction of new directors. Professional development is managed on an ad hoc basis as requested by individual Directors.</p>
<p>Principle 3 – Act ethically and responsibly</p> <p><i>A listed entity should instil and continually reinforce a culture across the organisation of acting lawfully, ethically and responsibly.</i></p>	
<p>Recommendation 3.1</p> <p>A listed entity should articulate and disclose its values.</p>	<p>Reckon’s values are disclosed in the Statement of Values that can be found at www.reckon.com/au/investors.</p>
<p>Recommendation 3.2</p> <p>A listed entity should:</p> <p>(a) have and disclose a code of conduct for its directors, senior executives and employees; and</p> <p>(b) ensure that the board or a committee of the board is informed of any material breaches of that code.</p>	<p>Reckon’s Code of Conduct applies to all directors and employees.</p> <p>The Code of Conduct can be found at www.reckon.com/au/investors.</p> <p>The Company Secretary informs the Board of any material breaches of the Code of Conduct.</p>
<p>Recommendation 3.3</p> <p>A listed entity should:</p> <p>(a) have and disclose a whistleblower policy; and</p> <p>(b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.</p>	<p>Reckon’s Whistleblower Policy can be found at www.reckon.com/au/investors.</p> <p>The Company Secretary informs the Board of any material incidents reported under the Whistleblower Policy.</p>
<p>Recommendation 3.3</p> <p>A listed entity should:</p> <p>(a) have and disclose an anti-bribery and corruption policy; and</p>	<p>Reckon’s Anti-Bribery and Corruption Policy can be found at www.reckon.com/au/investors.</p> <p>The Company Secretary informs the Board of any material breaches of the Code of Conduct.</p>

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<p>(b) ensure that the board or a committee of the board is informed of any material breaches of that policy.</p>	
<p>Principle 4 – Safeguard integrity in corporate reporting</p> <p><i>A listed entity should have appropriate processes to verify the integrity of its corporate reports.</i></p>	
<p>Recommendation 4.1</p> <p>The board of a listed entity should:</p> <p>(a) have an audit committee which:</p> <ol style="list-style-type: none"> 1. has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and 2. is chaired by an independent director, who is not the chair of the board, <p>and disclose:</p> <ol style="list-style-type: none"> 3. the charter of the committee; 4. the relevant qualifications and experience of the members of the committee; and 5. in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or <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>The company has established an Audit & Risk Management Committee.</p> <p>The Audit & Risk Management Committee comprises Philip Hayman and Greg Wilkinson. Despite not having at least three members, the board believes that the committee is of an appropriate size for the company.</p> <p>Philip Hayman is the Chairman of the Audit & Risk Management Committee. Philip Hayman is an independent Director and is not the chair of the Board.</p> <p>The experience of the Audit & Risk Management Committee members and the number of meetings of the committee are contained in the Directors' Report. The members of the Audit & Risk Management Committee do not have any relevant qualifications.</p> <p>The Audit & Risk Management Committee charter is publicly available on the company's website www.reckon.com/au/investors.</p>
<p>Recommendation 4.2</p> <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>The Board receives a declaration of the type referred to in Recommendation 4.2 from the Group CEO and Group CFO before it approves the financial statements for the full year and half year.</p>

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<p>Recommendation 4.3</p> <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>Reckon does not have any periodic corporate reports that are not audited or reviewed by an external auditor.</p>
<p>Principle 5 – make timely and balanced disclosure</p> <p><i>A listed entity should make timely and balanced disclosure of all matters concerning it that a reasonable person would expect to have a material effect on the price or value of its securities.</i></p>	
<p>Recommendation 5.1</p> <p>A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under the Listing Rule 3.1</p>	<p>Reckon has a Continuous Disclosure Policy that can be found at www.reckon.com/au/investors.</p>
<p>Recommendation 5.2</p> <p>A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.</p>	<p>The Board reviews all material market announcements before they are made.</p> <p>Individual Directors can make their own arrangements for the receipt of those announcements after their release, should they wish to do so.</p>
<p>Recommendation 5.3</p> <p>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.</p>	<p>Reckon releases a copy of presentation materials on the ASX Market Announcements Platform ahead of any new or substantive investor or analyst presentation being made.</p>
<p>Principle 6 – Respect the rights of security holders</p> <p><i>A listed entity should provide its security holders with appropriate information and facilities to allow them to exercise their rights as security holders effectively.</i></p>	
<p>Recommendation 6.1</p> <p>A listed entity should provide information about itself and its governance to investors via its website.</p>	<p>The Company has an investor relations section on its website at www.reckon.com/au/investors where it discloses information about itself and its governance.</p>
<p>Recommendation 6.2</p> <p>A listed entity should have an investor relations program that facilitates effective two-way communication with investors.</p>	<p>The Company communicates with its security holders:</p> <ul style="list-style-type: none"> • by making timely market announcements; • by posting relevant information on to its website; • by inviting security holders to make direct inquiries to the Company; and • through the use of general meetings.
<p>Recommendation 6.3</p> <p>A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.</p>	<p>The Board encourages participation of security holders at the Annual General Meeting or any other shareholder meetings to ensure a high level of accountability and identification with the Reckon’s strategy and goals. All security holders are provided with the opportunity to submit written questions to the Company Secretary prior</p>

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	to the meeting if they are unable to attend the meeting.
<p>Recommendation 6.4</p> <p>A listed entity should ensure that all substantive resolutions at a meeting of security holders are decided on a poll rather than by a show of hands.</p>	All substantive resolutions are decided on a poll.
<p>Recommendation 6.5</p> <p>A listed entity should give security holders the option to receive communications from, and send communications to, the entity and its security registry electronically.</p>	Reckon's security holders may elect to receive information from the Company and its registry electronically. Otherwise, the Company and its registry will communicate by post with security holders who have not elected to receive information electronically as required by the <i>Corporations Act 2001</i> .
<p>Principle 7 – Recognise and manage risk</p>	
<p><i>A listed entity should establish a sound risk management framework and periodically review the effectiveness of that framework.</i></p>	
<p>Recommendation 7.1</p> <p>The board of a listed entity should:</p> <p>(a) have a committee or committees to oversee risk, each of which:</p> <ol style="list-style-type: none"> 1. has at least three members, a majority of whom are independent directors; and 2. is chaired by an independent director, <p>and disclose:</p> <ol style="list-style-type: none"> 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 <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>The Company does not have a committee solely to oversee risk.</p> <p>Risk management is overseen by the Audit & Risk Management Committee and the Board.</p>
<p>Recommendation 7.2</p> <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</p>	<p>The Company does not have a risk management framework.</p> <p>The risk appetite is considered by the Board as a part of the budget process and the financial and operational risks are managed by the Group CEO and Group CFO during the year.</p>

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<p>(b) to the risk appetite set by the board; and disclose, in relation to each reporting period, whether such a review has taken place.</p>	<p>Information Security Risk in Australia and New Zealand is managed by an internal management committee against ISO 27001 and reported quarterly to the Board.</p>
<p>Recommendation 7.3</p> <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 risk management and internal control processes.</p>	<p>The Company does not have an internal audit function.</p> <p>The Audit & Risk Management Committee is responsible for reviewing and monitoring the internal risk systems and controls in place, and for overseeing the effectiveness of these internal controls.</p>
<p>Recommendation 7.4</p> <p>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.</p>	<p>Reckon Limited and its controlled entities do not have any material exposure to economic, environmental or social sustainability risks, other than the macro risks to which all businesses are subject.</p>
<p><i>Principle 8 – Remunerate fairly and responsibly</i></p> <p><i>A listed entity should pay director remuneration sufficient to attract and retain high quality directors and design its executive remuneration to attract, retain and motivate high quality senior executives to align their interests with the creation of value for security holders.</i></p>	
<p>Recommendation 8.1</p> <p>The board of a listed entity should:</p> <p>(a) have a remuneration committee which:</p> <ol style="list-style-type: none"> 1. has at least three members, a majority of whom are independent directors; and 2. is chaired by an independent director, <p>and disclose:</p> <ol style="list-style-type: none"> 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 <p>(b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level</p>	<p>The company has established a Remuneration Committee.</p> <p>The Remuneration Committee comprises Greg Wilkinson and Philip Hayman. Despite not having at least three members, the board believes that the committee is of an appropriate size for the company.</p> <p>Greg Wilkinson is the Chairman of the Remuneration Committee. Greg Wilkinson is an independent Director and is not the chair of the Board.</p> <p>The experience of the Remuneration Committee members and the number of meetings of the committee are contained in the Directors' Report. The members of the Remuneration Committee do not have any relevant qualifications.</p> <p>The Remuneration Committee charter is publicly available on the company's website www.reckon.com/au/investors. Some matters reserved for the Remuneration Committee are considered directly by the Board with the Group CEO abstaining from consideration of matters relating to his remuneration.</p>

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<p>and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive.</p>	
<p>Recommendation 8.2</p> <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>The Company's remuneration policy is disclosed in the Remuneration Report which forms part of the Annual Report.</p> <p>Non-Executive Directors are paid a fixed annual fee. There is no variable or performance based element to their remuneration.</p> <p>The Group CEO together with other senior executives are paid a fixed salary with variable performance based short term and or long term incentives to align with budget targets and Reckon's longer term strategy.</p>
<p>Recommendation 8.3</p> <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>The Company does have Performance Rights on issue under a now retired equity based remuneration scheme, the Performance Rights Plan.</p> <p>Holders of Performance Rights are prohibited from entering into any transaction to limit their economic risk of participating in the Performance Rights Plan.</p> <p>The prohibition is contained within Reckon's Trading Policy, which can be found at www.reckon.com/au/investors.</p>

Recommendations 9.1, 9.2 and 9.3 *Corporate Governance Principles and Recommendations, 4th Edition* do not apply to Reckon Limited.

Approved by the Board of Reckon Limited on 26 March 2024.