

Continuous Disclosure Policy

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1 Overview

The board of directors (**Board**) of Gathid Limited (**Company**) has developed this Policy to ensure compliance with the Company's continuous disclosure obligations.

The Board recognises that, while the Company is not listed, it may be an unlisted “disclosing entity” under the Corporations Act 2001 (Cth) and therefore must comply with the continuous

disclosure obligations in section 675.

This continuous disclosure policy (**Policy**) applies to all executive and non-executive directors, officers, employees, contractors and consultants of the Company from time to time.

2 Continuous Disclosure Requirements and Procedures

2.1 Company Commitments

The Company is committed to taking a proactive approach to continuous disclosure and creating a culture within the Company that:

- (a) promotes and facilitates compliance with the Company's continuous disclosure obligations;
- (b) promotes investor confidence and facilitates the timely and balanced disclosure to shareholders of all material matters concerning the Company;
- (c) promotes equal access amongst shareholders to the externally available information issued by the Company;
- (d) promotes the importance of the Company's market announcements being relevant, accurate, balanced, and expressed in a clear and objective manner, allowing investors to assess the importance of all relevant information when making investment decisions; and
- (e) safeguards the confidentiality of corporate information to avoid premature disclosure.

2.2 Acting in accordance with the law

It is the policy of the Company to act at all times with integrity and in accordance with the law, maintaining the level of disclosure required by:

- (a) the *Corporations Act 2001* (Cth) (**Corporations Act**).

2.3 Lodging with ASIC

- (a) The Company must, as soon as practicable, lodge with ASIC a document containing any information that:
 - (i) is not generally available; and
 - (ii) a reasonable person would expect to have a material effect on the

price or value of the Company's securities, if it were generally available.

- (b) The only exception to this rule is where:
 - (i) a reasonable person would not expect the information to be disclosed; or
 - (ii) the information is confidential ; or
 - (iii) one or more of the following applies:
 - (A) it would be a breach of a law to disclose the information;
 - (B) the information concerns an incomplete proposal or negotiation;
 - (C) the information comprises matters of supposition or is insufficiently definite to warrant disclosure;
 - (D) the information is generated for the internal management purposes of the Company;
 - (E) the information is a trade secret; or
 - (F) the information relates to a customer's security arrangements provided by the Company.
- (c) Immediately after lodging with ASIC, the Company will publish the same information on its website and circulate it to security holders via its standard electronic communication channels

2.4 Avoiding a False Market

The Company does not comment on rumours. However, if a rumour or commentary indicates that material, non-public information may be circulating, the Company will promptly assess whether a lodgement with ASIC under s675 of the Corporations Act is required and, if so, will lodge as soon as practicable and publish the information to all investors via its website and standard electronic channels.

3 Disclosure Responsibilities

3.1 Board Responsibilities

- (a) The Board bears the primary responsibility for ensuring the Company's compliance with its disclosure obligations, and is therefore responsible for overseeing and implementing this Policy.
- (b) The ultimate decision on whether material information needs to be

disclosed to ASIC or otherwise rests with the Board.

3.2 Disclosure Officer

- (a) The Company Secretary and Chief Executive Officer are the Disclosure Officers responsible for day-to-day compliance with this Policy, including:
 - (i) coordinating identification and internal escalation of potentially disclosable information;
 - (ii) preparing and lodging s675 disclosures with ASIC as soon as practicable;
 - (iii) making recommendations to the Board as to whether disclosure is required;
 - (iv) coordination, preparing and approving all media releases by the Company (not including paid advertising or other marketing promotional material); and
 - (v) ensuring all announcements and investor presentations are made publicly available on the Company's website.
- (b) All Company directors and staff members are required to consider whether they have knowledge or information that may require disclosure by the Company under its continuous disclosure obligations. Such information should be reported to the Company Secretary.

3.3 Authorised Company Spokespersons

- (a) Unless otherwise advised, the nominated Company spokespersons are:
 - (i) the Chief Executive Officer;
 - (ii) the Chief Financial Officer;
 - (iii) the Company Secretary; and
 - (iv) the Chairperson.
- (b) The spokespersons are entitled to clarify information publicly released through ASIC, but they should not add or reveal material price sensitive matters.
- (c) The Chief Executive Officer should be kept advised of all discussions with the media and consulted in relation to any significant briefings or disclosures.

4 Potentially Disclosable Information

4.1 Guidance

The following guidance reflects the test in s675 of the Corporations Act: information that is not generally available which a reasonable person would expect to have a material effect on the price or value of the Company's ED securities should be disclosed as soon as practicable.

4.2 Examples of matters that may require disclosure

- (a) Matters that may require disclosure include, but are not limited to:
- (i) matters that might affect the Company's ability to carry on business;
 - (ii) matters that might have a material effect on the future business activities of the Company;
 - (iii) matters that might have a material effect on income, cash flow or the ability to generate profits;
 - (iv) matters of strategic and/or operational importance which are likely to influence a decision by a third party to invest in the Company's shares;
 - (v) matters involving any change in regulations or laws that could materially affect the Company's business;
 - (vi) matters involving a significant allegation of any breach of the law, whether civil or criminal, by the Company or any of its employees;
 - (vii) a material change in the Company's published financial forecasts or expectations;
 - (viii) matters that may have a materially adverse effect on the Company's reputation;
 - (ix) matters involving a material change in senior executive personnel or structure;
 - (x) the appointment of a receiver, manager, liquidator or administrator to the Company which could result in the Company (or a subsidiary) becoming insolvent;
 - (xi) a transaction for which the consideration payable or receivable is a significant proportion of the written down value of the

- Company's consolidated assets;
 - (xii) a recommendation or declaration of a dividend or distribution;
 - (xiii) a recommendation or decision that a dividend or distribution will not be declared;
 - (xiv) under-subscriptions or over-subscriptions to a share issue;
 - (xv) information about any undisclosed substantial shareholdings obtained under Part 6C.2 of the Corporations Act;
 - (xvi) giving or receiving a notice of intention to make a takeover;
 - (xvii) an agreement between the Company (or a related party of the Company) and a Director (or a related party of the Director);
 - (xviii) a material change in accounting Policy adopted by the Company;
 - (xix) any rating applied by a rating agency to the Company, or securities of the Company and any change to such a rating;
 - (xx) a proposal to change the Company's auditor;
 - (xxi) a reasonably specific rumour or media comment in relation to the Company that has not been confirmed or clarified by an announcement by the entity to the market; or
 - (xxii) evidence that a rumour or comment is having, an impact on the price of the Company's securities.
- (b) What is 'material' in relation to the foregoing will be a matter of judgement in each individual case.

4.3 Board meetings

It is a standing agenda item at all Board meetings to consider any information that may need to be disclosed in accordance with the Company's continuous disclosure obligations.

5 Approval Of Announcement

5.1 Approval of Disclosure

All proposed disclosures under s675 of the Corporations act will be drafted by (or under the direction of) the Disclosure Officer/s, reviewed by the CEO, and circulated to the Board (or the Chair, if time critical) for approval. In urgent circumstances, the

Chair may approve a disclosure on the Board's behalf with subsequent circulation to the Board.

6 Managing Market Speculation and Rumours

Market speculation and rumours, whether substantiated or not, have a potential to impact the Company. The Company does not respond to speculation or market rumours unless required to do so by law. All Directors and employees must observe this rule at all times.

Notwithstanding this rule, the Company may issue a statement where:

- (a) the Company considers it has an obligation to make a statement, particularly where the speculation or rumour is having, or is likely to have, an impact on the price of the Company's securities.
- (b) Any external query about market speculation or a rumour about the Company must be referred to the Company Secretary.

7 Contact With The Financial Market

The Company interacts regularly with the financial market in a variety of ways including results briefings, market announcements, formal addresses and one-on-one briefings. In addition, the Company provides background and technical information to institutional investors and stockbroking analysts to support announcements made.

The Company must take care to ensure that it does not give analysts or other select groups of market participants any material price sensitive non-public information at any time, such as during analyst briefings, when responding to analysts' questions or when reviewing draft analyst research reports. The Company may clarify or correct any errors of interpretation that analysts make concerning already publicly available information, but only to the extent that the clarification or correction does not itself amount to giving the analyst material non-public information (such as correcting market expectations about profit forecasts). Any material non-public information that was inadvertently disclosed during dealings with analysts should be immediately disclosed and may also need to be disclosed to foreign securities exchanges.

Where a question raised in a briefing can only be answered by disclosing material price or value sensitive information, Directors and employees must decline to answer the question or take the question on notice and wait until the Company announces the information publicly through before responding.

All information given to analysts at a briefing, such as presentation slides, and any presentation material from public speeches given by Board members or members of management that relate to the Company, or its business should also be given to the Company Secretary for immediate release to ASIC and posted on the Company's website. The information must always be released to ASIC before it is presented at the briefing.

If any Director or employee participating in the briefing considers that a matter has been raised that might constitute a previously undisclosed material price or value sensitive matter,

they must immediately refer the matter to the Company Secretary.

8 Referral Of Requests For Comment

If any other employee (other than an authorised Company spokesperson) receives a request for comment from an external investor analyst, or the media in relation to any other matter concerning the Company, they must advise that person that they are not authorised to speak on behalf of the Company and must refer inquiries to an authorised Company spokesperson.

9 Review of Analyst Reports

The Company recognises the important role performed by analysts in assisting the establishment of an efficient market with respect to the Company's securities. However, the Company is not responsible for, and does not endorse, analyst reports that contain commentary on the Company.

Forecasts are complex and based upon a wide range of assumptions beyond the Company's control. The Company will not comment upon nor endorse external earnings projections.

Where analysts send draft reports to the Company to comment, they must immediately be referred to the Chief Financial Officer.

The Company will not provide non-disclosed material price or value sensitive information in response to such reports. The information may be reviewed only to correct factual inaccuracies on historical matters. Any correction of factual inaccuracies by the Company does not imply endorsement of the contents of these reports.

10 Responding On Financial Projections and reports

Comments on the Company's published financial projections and reports will only be made in relation to material that has already been publicly disclosed. Responses will be avoided which suggest that the Company's or the market's current projections are incorrect.

The Company will publicly announce any material change in expectations before commenting to anyone outside the Company.

11 Review

The Board will review this Policy at least annually to ensure that it accords with best practise and remains consistent with its objectives.

The Policy may be amended from time to time by resolution of the Board.

Version Number	3.0
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Approved by (and when)	Board of Directors (24 March 2026)
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