

CORPORATE GOVERNANCE STATEMENT

The Directors and Management of FINEOS Corporation Holdings Public Limited Company (**FINEOS** or the **Company**) are committed to conducting the business of FINEOS and its controlled entities (the **Group**) in an ethical manner and in accordance with the highest standards of corporate governance. The Company has adopted and substantially complies with the *ASX Corporate Governance Principles and Recommendations (Fourth Edition)* (**Recommendations**) to the extent appropriate to the size and nature of the Group's operations.

FINEOS is an Irish company registered under the Irish Companies Act 2014 (the Act) as a public limited company (639640). The Company was registered in Australia as a foreign company (ARBN 633 278 430) under the Corporations Act 2001 (Cth) and it commenced trading on ASX on 16 August 2019. The main constituent document of the Company is its Articles of Association, while the corporate governance policies and procedures described below are those that have been in place for the financial year ended 30 June 2021, or as at the date of this statement, where indicated.

Consistent with the Company's commitment to transparency in its dealings with stakeholders, this Corporate Governance Statement (**Statement**) has been prepared by reference to each recommendation contained in the Recommendations.

In this Statement, all references to Security Holders are references to both Security Holders and CDI holders of the Company and references to the Company's website are to www.fineos.com (**Website**).

The Board is committed to maximising performance, generating appropriate levels of security holder value and financial return, and sustaining the growth and success of FINEOS. In conducting business with these objectives, the Board seeks to ensure that FINEOS is properly managed to protect and enhance security holder interests, and that FINEOS and its Directors, officers and personnel operate in an appropriate environment of corporate governance. Accordingly, the Board has created a framework for managing FINEOS, including adopting relevant internal controls, risk management processes and corporate governance policies and practices which it believes are appropriate for FINEOS' business and which are designed to promote the responsible management and conduct of FINEOS.

Where relevant and unless stated otherwise, all the governance practices have been in place and implemented for the full financial year.

The Statement was approved by the FINEOS Board on 25 August 2021.

ASX Recommendation	Status	Reference / Comment
<p>Principle 1 – Lay solid foundations for management and oversight</p> <p>A listed entity should clearly delineate the respective roles and responsibilities of its board and management and regularly review their performance.</p>		
1.1	<p>A listed entity should have and disclose a board charter setting out:</p> <p>(a) the respective roles and responsibilities of its board and management; and</p> <p>(b) those matters expressly reserved to the board and those delegated to management.</p>	<p>Complying</p> <p>The Board monitors the operational and financial position and performance of FINEOS and oversees its business strategy, including considering and approving the Company’s strategic objectives and an annual business plan, including a budget.</p> <p>The Board has adopted a written charter (Board Charter) to provide a framework for its effective operation, which sets out:</p> <ul style="list-style-type: none"> • the roles and responsibilities of the Board, including: to provide overall strategic guidance for FINEOS and effective oversight of management, oversight of FINEOS' financial and capital management, management and review of FINEOS' compliance with its disclosure obligations and the Continuous Disclosure Policy, promotion of effective engagement with Security Holders, oversight of policies between FINEOS and other stakeholders, ethical and responsible decision-making, along with compliance and risk management; • the roles and responsibilities of the Chairman and Company Secretary; • the delegations of authority by the Board to Committees of the Board, the CEO and other management of FINEOS; • the membership of the Board, including in relation to the Board’s composition and size and the process of selection and re-election of Directors, independence of Directors and conduct of individual Directors; • the Board process, including how the Board meets; and • the Board’s performance evaluation processes, including in respect of its own performance, and the performance of the Board Committees, individual Directors and senior management.

			<p>The management function is conducted by, or under the supervision of, the CEO as directed by the Board (and by officers to whom the management function is properly delegated by the CEO). Management must supply the Board with information in a form, timeframe and quality that will enable the Board to discharge its duties effectively.</p> <p>Directors are entitled to access senior management and request additional information at any time they consider appropriate. The Board collectively, and each Director individually, may seek independent professional advice, subject to the approval of the Chairman, or the Board as a whole.</p>
1.2	<p>A listed entity should:</p> <p>(a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and</p> <p>(b) provide security holders with all material information in its possession relevant to a decision on whether or not to elect or re-elect a director.</p>	Complying	<p>The current members of the Board were appointed with regard being had to their combined skill set. These appointments were made following a formal process which included the identification of suitable candidates, interviews and background checks.</p> <p>Particulars of the Directors' qualifications and experience as well as their directorships of other listed companies are set out under Board of Directors in the Annual Report for the year ended 30 June 2021 (Reporting Period).</p>

			<p>The Board has established a Remuneration & Nomination Committee (RNC) and its functions and powers are formalised in the RNC charter, a copy of which is available on the Website.</p> <p>The RNC is tasked with identifying individuals who may be qualified to become new directors, having regard to such factors as it considers appropriate, including judgment, skill, diversity and business experience.</p> <p>The Company provides information to Security Holders in the relevant notice of meeting about directors seeking re-election or new directors seeking election, at a general meeting to enable them to make an informed decision on whether or not to elect or re-elect the director. This information includes their relevant qualifications and experience and the skills they bring to the Board; details of any other listed directorships held by the director in the preceding 3 years; the term of office already served by the director; whether the director is considered to be independent; and a recommendation by the Board in respect of the election or re-election of the director.</p>
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	Complying	<p>All Executive Directors and senior executives have entered into written agreements with the Company.</p> <p>Each of the Non-executive Directors has received an appointment letter from FINEOS, confirming their respective roles and responsibilities as directors of a public listed entity, and FINEOS' expectations of them as Non-executive Directors.</p>
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.	Complying	<p>The Company Secretaries are responsible for the day-to-day operations of the company secretary's office, including the administration of Board and Committee meetings, overseeing FINEOS' relationship with its share registrar and lodgements with the ASX and other regulators. The Company Secretaries are also responsible for communications with the ASX.</p> <p>The Company's Board Charter provides that any Company Secretary will:</p> <ul style="list-style-type: none"> (a) be appointed and removed by the Board; and (b) report to and be accountable to the Board, through the Chair, on all matters to do with the proper functioning of the Board and Board Committees.

<p>1.5</p>	<p>A listed entity should:</p> <ul style="list-style-type: none"> (a) have and disclose a diversity policy; (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 in relation to each reporting period: <ul style="list-style-type: none"> (1) the measurable objectives set for that period to achieve gender diversity; (2) the entity’s progress towards achieving those objectives; and (3) 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 (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>Complying</p>	<p>The Company has adopted a Diversity Policy, which may be viewed on the Website.</p> <p>The Diversity Policy provides a framework to achieve FINEOS’ diversity goals and promote its commitment to creating a diverse work environment where all individuals are treated fairly and with respect and where all individuals feel responsible for the reputation and performance of FINEOS. The Board will oversee the implementation of the policy and assess progress in achieving its objectives.</p> <p>During the Reporting Period, the Board, acknowledging that the Company operates in an industry with a shortage of diversity, and noting that it has a female Chair, set the objective that the Company maintain a minimum of one female Board member in the near-term, while the Board is made up of 6 members or fewer and that the Company seek to support and encourage Board diversity as it matures, while working towards achieving 30% female representation across the workforce..</p> <p>At 30 June 2021, the Company employed the following proportions of females:</p> <p>Female directors: 16.67%</p> <p>Female employees in leadership roles: 23%</p> <p>Female employees in the overall workforce: 27%.</p> <p>Based on the overall global employee population, FINEOS’ gender balance is only slightly behind the large tech companies such as Google and Facebook, whose workforce is on average 34% female (source: Statista.com). However, industry trends continue to show lower percentages of females in technology roles globally. Data from the US shows that only 26% of technology roles are filled by women. In the UK, that percentage is 19% (source: technation.io, builtin.com)</p> <p>While the proportion of females is under 30%, the Company has implemented a global diversity, equity and inclusion policy and programme, with metrics established to measure success, including culture surveys undertaken by an internationally recognised consultancy firm, pulse surveys and data driven metrics to measure its impact.</p>
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1.6	<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 has been undertaken in accordance with that process during or in respect of that period.</p>	Complying	<p>The Board Charter provides that an annual evaluation will be conducted of the Board, each Board Committee and individual Directors, comparing their performance with the requirements of the Charter, relevant Board Committee charters and the reasonable expectations of individual Directors.</p> <p>The Charter additionally provides for:</p> <ul style="list-style-type: none"> • appointing a suitable Non-executive Director to conduct an annual evaluation of the performance of the Chair, including the canvassing of views of the other Directors; • where appropriate, engaging external facilitators to conduct its performance evaluations, each year following the performance review; • the Chair establishing the goals and objectives of the Board for the upcoming year and effecting any amendments to the charter and any Board Committee charter considered necessary or desirable; and • with the assistance of the RNC, reviewing the Board's skills matrix to ensure all skills needed to address existing and emerging business and governance issues are covered. <p>The Board conducted a Board Performance Review in May 2020 and will conduct another in September 2021.</p>
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1.7	<p>A listed entity should:</p> <p>(a) have and disclose a process for periodically evaluating the performance of its senior executives at least once every reporting period; and</p> <p>(b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p>	Complying	<p>FINEOS practises ongoing performance management and has moved away from the traditional annual performance evaluation process. Strategy updates and goal measurements occur every six weeks with the Chief Executive Officer and the senior leadership team to ensure alignment, agree priorities and measure progress on achievements using a 'red, amber, green' (RAG) status. The Chief Operating Officer facilitates these meetings. The leadership team have compiled FY22 goals and these have now been cascaded throughout the organisation, to team and individual level, to ensure clarity and alignment for expected performance levels.</p>
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ASX Recommendation	Status	Reference / Comment
<p>Principle 2 – Structure the Board to be effective and add value</p> <p>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.</p>		
2.1	<p>The board of a listed entity should:</p> <p>(a) have a nomination committee which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director,</p> <p>and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p>	<p>Complying</p> <p>The Articles of Association of the Company provides that there must be a minimum of two and a maximum of eleven directors on the Board. At the date of this Statement, the Board is comprised of six Directors, as follows:</p> <ul style="list-style-type: none"> • Ms Anne O’Driscoll (Chair); • Mr Michael Kelly; • Mr Gilles Biscay; • Dr Martin Fahy; • Mr David Hollander; and • Mr Tom Wall. <p>Directors’ details, including details of their other listed entity directorships and experience, can be found in the ‘Board of Directors’ section of the Annual Report for the Reporting Period.</p> <p>The Board has established the following standing committees, which assist it in the execution of its responsibilities:</p> <ul style="list-style-type: none"> • Audit & Risk Management Committee (ARMC); and • Remuneration & Nomination Committee (RNC). <p>Each of these committees operates in accordance with specific charters approved by the Board, which can be found on the Website. The composition and effectiveness of the Committees will be reviewed on a periodic basis.</p> <p>The RNC comprises four members:</p> <ul style="list-style-type: none"> • Ms Anne O’Driscoll (Chair); • Mr Gilles Biscay; • Dr Martin Fahy; and

	<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>	<ul style="list-style-type: none"> • Mr David Hollander. <p>All members of the RNC are independent Non-executive Directors.</p> <p>The nomination-related functions of the RNC include:</p> <ul style="list-style-type: none"> • developing policy, procedures and processes for the selection and appointment of Directors; • identifying individuals who may be qualified to become directors, having regard to such factors as the RNC considers appropriate, including judgment, skill, diversity and business experience, the interplay of the candidate's experience with the experience of other Board members, the extent to which the candidate would be a desirable addition to the Board and any Board Committee, and the Recommendations; and • ensuring that an effective orientation programme for new directors is in place, and regularly reviewing its effectiveness. <p>The number of meetings of the RNC and attendances of members at those meetings is disclosed in the Directors' Report of the Annual Report for the Reporting Period.</p>
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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.	Complying	<p>The Board aims to be comprised of Directors who have, at all times, the appropriate mix of skills, experience, expertise and diversity relevant to FINEOS' business and the Board's responsibilities.</p> <p>The Board has adopted a board skills matrix, as represented below.</p> <p>The Board considers that it has the necessary knowledge to identify the skills missing and required to complement the Board composition. The current Board is made up of members with a broad range of skills, expertise and experience and from a diverse range of backgrounds, which the members of the Board believe is appropriate to ensure that it can carry out its obligations in accordance with its charter and the requirements of good governance.</p>
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Board Skills Summary



2.3	<p>A listed entity should disclose:</p> <p>(a) the names of the directors considered by the board to be independent directors;</p> <p>(b) if a director has an interest, position, 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>	Complying	<p>The Board of Directors as at 30 June 2021 and at the date of this Statement comprises:</p> <ul style="list-style-type: none"> • Ms Anne O’Driscoll (Non-executive Chair since 25 July 2019); • Mr Michael Kelly (Executive Director since 12 December 2018); • Mr Gilles Biscay (Non-executive Director since 25 June 2019); • Dr Martin Fahy (Non-executive Director since 25 July 2019); • Mr David Hollander (Non-executive Director since 14 October 2019); and • Mr Tom Wall (Executive Director since 25 June 2019). <p>The Board has considered the circumstances of Mr Michael Kelly and Mr Tom Wall and has determined them to be non-independent Directors, due to their executive roles as Chief Executive Officer and Chief Financial Officer of FINEOS respectively.</p> <p>The Board considers all Non-executive Directors to be independent.</p> <p>In determining whether a Director is “independent”, the Board has adopted the definition of this word in the Recommendations. Consequently, a Director will be considered “independent” if that Director is free of any interest, position, association or relationship that might influence, or reasonably be perceived to influence, in a material respect his or her capacity to bring an independent judgment to bear on issues before the Board and to act in the best interests of the entity and its Security Holders generally. The Board will consider the materiality of any given relationship on a case-by-case basis, with the Board Charter to assist in this regard.</p> <p>In reaching the conclusions set out above, the Board considered the guidelines of materiality for the purpose of determining director independence set out in the Board Charter and Box 2.3 of the Recommendations.</p> <p>The Board will continually assess whether there are any factors or considerations which may mean that a Director’s interest, position, association or relationship might influence, or reasonably be perceived to influence, the capacity of the Director to bring an independent judgment to bear on issues before the Board and to act in the best interests of FINEOS and its Security Holders generally. Directors are required to advise the Board of any interest they have that has the potential to conflict with the interests of the Group, including any development that may impact their perceived or actual independence. If the Board determines that a Director’s status as an independent Director has changed, that determination will be disclosed and explained in a timely manner to the market.</p>
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			The length of service of each Director is set out above and in the Directors' Report in the Annual Report for the Reporting Period.
2.4	A majority of the board of a listed entity should be independent directors.	Complying	The Board currently comprises six Directors, four of whom are considered to be independent - being Ms Anne O'Driscoll, Mr Gilles Biscay, Dr Martin Fahy and Mr David Hollander. On this basis, a majority of the Board are independent Directors.
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.	Complying	Ms Anne O'Driscoll, Chair of the Board, is an independent Non-executive Director. The positions of Chair and CEO are held by separate persons (Ms Anne O'Driscoll and Mr Michael Kelly respectively).
2.6	A listed entity should have a program for inducting new directors and for periodically reviewing whether there is a need for existing directors to undertake professional development to maintain the skills and knowledge needed to perform their role as directors effectively.	Complying	The RNC's charter provides for it to be tasked with ensuring that an effective orientation programme for new Directors is in place, and with regularly reviewing its effectiveness; and with 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.

ASX Recommendation	Status	Reference / Comment
<p>Principle 3 – Instil a culture of acting lawfully, ethically and responsibly</p> <p>A listed entity should instil and continually reinforce a culture across the organisation of acting lawfully, ethically and responsibly</p>		
3.1	A listed entity should articulate and disclose its values.	Complying The Company has disclosed its values on the Website, in the section dealing with “Culture”.
3.2	<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>	Complying The Board is committed to providing an ethical and legal framework within which Company employees conduct FINEOS’ business. Accordingly, the Board has adopted a Code of Conduct, a copy of which is available on the Website, which sets out the values, commitments, ethical standards and policies of FINEOS and outlines the standards of conduct expected of the business and FINEOS’ employees, taking into account FINEOS’ legal and other obligations to its stakeholders. Any material breaches of the Code of Conduct are reported to the Board or the RNC within the HR reporting framework.
3.3	<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>	Complying The Company has in place a Whistleblower Policy, which may be viewed on the Website. The policy provides that copies of all investigation reports from the whistleblower officers will be provided to the ARMC.
3.4	<p>A listed entity should:</p> <p>(a) have and disclose an anti-bribery and corruption policy; and</p> <p>(b) ensure that the board or a committee of the board is informed of any material</p>	Complying The Company has in place an Anti-Bribery and Corruption Policy, which may be viewed on the Website. The policy provides that any and all material breaches of the policy must be immediately reported to the Board or a Committee of the Board upon identification.

	breaches of that policy.		
	ASX Recommendation	Status	Reference / Comment
Principle 4 – Safeguard the integrity of corporate reports A listed entity should have appropriate processes to verify the integrity of its corporate reports.			
4.1	<p>The board of a listed entity should:</p> <p>(a) have an audit committee which:</p> <p>(1) has at least three members, all of whom are non-executive directors and a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director, who is not the chair of the board,</p> <p>and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the relevant qualifications and experience of the members of the committee; and</p> <p>(5) in relation to each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have an audit committee, disclose that fact and the processes it employs that independently verify and</p>	Complying	<p>The Board has established an ARMC comprising three members:</p> <ul style="list-style-type: none"> • Dr Martin Fahy (Chairman); • Mr Gilles Biscay; and • Ms Anne O’Driscoll. <p>The audit-related role of the ARMC is to oversee the:</p> <ul style="list-style-type: none"> • integrity of FINEOS’ external financial reporting and financial statements; • appointment, remuneration, independence and competence of FINEOS’ external auditors; and • the performance of the external audit function and review of its audit. <p>All members of the ARMC are independent Non-executive Directors. The Chair of the ARMC is Dr Martin Fahy, who is not the Chair of the Board.</p> <p>The ARMC’s functions and powers are formalised in a Charter, a copy of which is available on the Website.</p> <p>The relevant qualifications and experience of the members of the Committee can be found in the ‘Board of Directors’ section of the Annual Report for the Reporting Period.</p> <p>The ARMC will meet as often as is required by its Charter. The number of meetings of the ARMC and attendances of members at those meetings is disclosed in the Directors’ Report in the Annual Report for the Reporting Period.</p>

	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.		
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 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.	Complying	<p>The Directors are committed to the preparation of financial statements that present a balanced and clear assessment of the Group's financial position and prospects.</p> <p>The charter of the ARMC requires that the Committee ensure that before the Board approves the Company's financial statements for a financial period, the Board and the ARMC first receive from the CEO and the CFO a declaration that, in their opinion, the financial records of the Company and its controlled entities have been properly maintained and that the financial statements comply with the applicable accounting standards and give a true and fair view of the financial position and performance of the Company and its controlled entities 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 has received these assurances prior to approving the 2021 financial statements and will seek these assurances prior to approving the financial statements for all quarterly cash flow statements and half-year and full-year results.</p>
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.	Complying	The Company's Board reviews and approves any periodic corporate reports not audited or reviewed by an external auditor, and acts on the advice of the Chair of the ARMC in conducting its review.

ASX Recommendation	Status	Reference / Comment
<p>Principle 5 – Make timely and balanced disclosure</p> <p>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.</p>		
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under the listing rule 3.1	<p>Complying</p> <p>The Company has a documented Continuous Disclosure Policy which has established procedures to ensure compliance with ASX Listing Rule disclosure requirements and inform Directors and Management of their obligations in relation to timely disclosure of material price-sensitive information.</p> <p>The Company Secretaries, in conjunction with the Board, are responsible for managing FINEOS' compliance with its continuous disclosure obligations.</p> <p>A copy of the Continuous Disclosure Policy is available on the Website.</p>
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	<p>Complying</p> <p>The Company has in place processes to ensure that all Directors automatically receive copies of all market announcements released by ASX.</p>
5.3	A listed entity that gives a new and substantive investor or analyst presentation should release a copy of the presentation materials on the ASX Market Announcements Platform ahead of the presentation.	<p>Complying</p> <p>The Company's Continuous Disclosure Policy provides that a copy of any new and substantive investor or analyst presentation materials will be released on the ASX market announcements platform ahead of the presentation.</p>

ASX Recommendation	Status	Reference / Comment
<p style="text-align: center;">Principle 6 – Respect the rights of security holders</p> <p>A listed entity should provide its security holders with appropriate information and facilities to allow them to exercise their rights as security holders effectively.</p>		
6.1	A listed entity should provide information about itself and its governance to investors via its website.	<p>Complying</p> <p>The ‘Investors’ section of the Website is the primary medium providing information for all Security Holders and stakeholders and it has been designed to enable information to be accessed in a clear and readily-accessible manner.</p> <p>The Investors Centre on the Website contains information relevant to Security Holders and stakeholders, including:</p> <ul style="list-style-type: none"> • all relevant announcements made to the market, including annual and half-yearly reports; • shareholder updates; • the Prospectus; • corporate governance policies and Board and Committee Charters; • share price information; • key dates; • Company contacts; • information provided to analysts or media during briefings; and • the full text of notices of meeting and explanatory material. <p>All corporate governance policies and charters adopted by the Board are available on the Website.</p>

6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	Complying	<p>The Board is committed to providing Security Holders with sufficient information to assess the performance of FINEOS and to inform Security Holders of all major developments affecting the state of affairs of FINEOS relevant to Security Holders, in accordance with all applicable laws. To this end, the Company has adopted a Communications Policy, a copy of which is available on the Website.</p> <p>The Board seeks to communicate with the Company's Security Holders by lodging all relevant financial and other information with ASX and publishing information on the Website.</p> <p>The Website also contains information about FINEOS, including media releases, key policies and the terms of reference of its Board Committees. All relevant announcements are also made to the market and any other relevant information will be posted on the Website as soon as they have been released to ASX.</p> <p>The Company has appointed a Head of Investor Relations whose contact details are on the Website and ASX releases.</p> <p>The Company's e-mail system allows staff and stakeholders to communicate simply and easily with Management.</p>
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6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	Complying	<p>Security Holders are encouraged to attend the Company's general meetings and notice of such meetings are given in accordance with the Company's Articles of Association, the Act, and the ASX Listing Rules.</p> <p>The Company's annual general meeting in particular is an opportunity for Security Holders to receive updates from the CEO and Chair on Group performance, ask questions of the Board and vote on the various resolutions affecting the Company's business. Security Holders are also given an opportunity at annual general meetings to ask questions of the Company's auditors regarding the conduct of the audit and preparation and content of the auditor's report.</p> <p>The date, time and location of the Company's general meetings are provided in the notices of meetings, and on the Website. Whilst Security Holders are encouraged to attend meetings in person, in the event that they are unable to do so, they are encouraged to participate in the meeting by appointing a proxy, attorney or representative to vote on their behalf.</p> <p>The Company's annual general meeting is convened once a year. For general meetings of Security Holders, a detailed agenda setting out resolutions to be considered, is included with the notice of meeting.</p> <p>The outcome of voting on resolutions at general meetings is released to the market via ASX after the conclusion of the meeting and posted on the Website.</p> <p>As the Company is incorporated in Ireland and subject to the requirements of the Act, its shareholder meetings are held in Dublin, Ireland. The Company makes provision for Security Holders in Australia to follow proceedings via a live transmission broadcast from a venue in Sydney.</p>
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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.	Complying	<p>The Company conducts voting on all resolutions at its general meetings by way of a poll.</p> <p>Technically, The Company has only one shareholder, Chess Deposit Nominees Pty Limited. Holding polls provides transparency on the decisions of the underlying Security Holders.</p>
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.	Complying	<p>Investors are able to communicate with the Company electronically by e-mailing the Company Secretary. Investors are also able to communicate with the Company's registry electronically by e-mailing the registry or via the registry's website.</p> <p>FINEOS encourages its Security Holders to receive Company information electronically by registering their email addresses online with FINEOS' share registry, Boardroom Limited.</p>

ASX Recommendation	Status	Reference / Comment
<p>Principle 7 – Recognise and manage risk</p> <p>A listed entity should establish a sound risk management framework and periodically review the effectiveness of that framework.</p>		
<p>7.1 The board of a listed entity should:</p> <p>(a) have a committee or committees to oversee risk, each of which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director,</p> <p>and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have a risk committee or committees that satisfy (a) above, disclose that fact and the processes it employs for overseeing the entity’s risk management framework.</p>	<p>Complying</p>	<p>The Board has established an ARMC comprising three members:</p> <ul style="list-style-type: none"> • Dr Martin Fahy (Chairman); • Mr Gilles Biscay; and • Ms Anne O’Driscoll. <p>The risk-related role of the ARMC is to oversee:</p> <ul style="list-style-type: none"> • the effectiveness of the FINEOS system of risk management and internal controls; and • the FINEOS systems and procedures for compliance with applicable legal regulatory requirements. <p>The purpose of the ARMC’s risk management process is to assist the Board in relation to risk management policies, procedures and systems and ensure that risks are identified, assessed and appropriately managed.</p> <p>All members of the ARMC are independent Non-executive Directors.</p> <p>The ARMC’s functions and powers are formalised in a charter, a copy of which is available on the Website.</p> <p>The ARMC will meet as often as is required by its charter.</p> <p>The Company disclosed in the Directors’ Report in its Annual Report for the Reporting Period the number of times the ARMC met throughout the Reporting Period and the individual attendances of the committee members at those meetings.</p> <p>The relevant qualifications and experience of the ARMC members are disclosed in the ‘Board of Directors’ section of the Annual Report for the Reporting Period.</p>

7.2	<p>The board or a committee of the board should:</p> <p>(a) review the entity's risk management framework at least annually to satisfy itself that it continues to be sound and that the entity is operating with due regard to the risk appetite set by the board; and</p> <p>(b) disclose, in relation to each reporting period, whether such a review has taken place.</p>	Complying	<p>The identification and proper management of FINEOS' risks are a key priority of the Board. The Board has adopted a Risk Management Policy appropriate for the Company's business which highlights the risks relevant to FINEOS' operations and FINEOS' commitment to designing and implementing systems and methods appropriate to minimise and control its risks.</p> <p>The Board is responsible for overseeing and approving risk management strategy and policies, monitoring risk management, and establishing procedures which seek to provide assurance that major business risks are identified, consistently assessed and appropriately addressed.</p> <p>The Board undertakes an annual review of its risk management procedures to ensure that it complies with its legal obligations. The Board has in place a system whereby Management is required to report as to its adherence to policies and guidelines approved by the Board for the management of risks.</p> <p>A risk review was undertaken during the Reporting Period.</p>
7.3	<p>A listed entity should disclose:</p> <p>(a) if it has an internal audit function, how the function is structured and what role it performs; or</p> <p>(b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its governance, risk management and internal control processes.</p>	Complying	<p>The Company does not at this time, have an internal audit function.</p> <p>The ARMC has responsibility for overseeing the effectiveness of FINEOS' systems of risk management and internal control and FINEOS' systems and procedures for compliance with applicable legal regulatory requirements.</p> <p>The ARMC Charter also requires the Committee to meet with Management and the Company's external auditors to discuss issues and concerns warranting the Committee's attention, including their reviews of the effectiveness of internal controls.</p>

7.4	A listed entity should disclose whether it has any material exposure to environmental or social risks and, if it does, how it manages or intends to manage those risks.	Complying	<p>The Company's Risk Management Policy requires the Board to conduct an annual review of the effectiveness of the Company's risk management system.</p> <p>The risks to which the Company is subject may change over time as the external environment changes and as the Company expands its operations.</p> <p>The Company's goal is to create the foundations for a long-term, sustainable business which is respected, supported and welcomed wherever it operates. Health, safety, the environment and community are important to FINEOS. Incidents or accidents may have a negative impact on customers, employees, operations and the reputation of the Company. This commentary details the Company's exposure to material environmental and social risks and how it manages these risks.</p> <p><u>Environmental risks</u> Environmental sustainability is the ability of an entity to continue operating in a manner that does not compromise the health of the ecosystems in which it operates over the long-term. The Company has not identified any material risks in this regard.</p> <p><u>Social risks</u> Social sustainability is the ability of an entity to continue operating in a manner that meets accepted social norms and needs over the long-term. FINEOS operates in a number of overseas jurisdictions and is exposed to a range of different legal, regulatory and social regimes, including in new jurisdictions in which it is seeking to expand operations. The Company has not identified any material risks in this regard but is aware that social sustainability risks may present themselves as it develops its business in emerging markets.</p>
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ASX Recommendation	Status	Reference / Comment
<p>Principle 8 – Remunerate fairly and responsibly</p> <p>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 and to align their interests with the creation of value for security holders and with the entity’s values and risk appetite.</p>		
<p>8.1 The board of a listed entity should:</p> <p>(a) have a remuneration committee which:</p> <p>(1) has at least three members, a majority of whom are independent directors; and</p> <p>(2) is chaired by an independent director,</p> <p>and disclose:</p> <p>(3) the charter of the committee;</p> <p>(4) the members of the committee; and</p> <p>(5) as at the end of each reporting period, the number of times the committee met throughout the period and the individual attendances of the members at those meetings; or</p> <p>(b) if it does not have a remuneration committee, disclose that fact and the processes it employs for setting the level and composition of remuneration for directors and senior executives and</p>	<p>Complying</p>	<p>The Board has established an RNC. Its functions and powers are formalised in an RNC Charter, a copy of which is available on the Website.</p> <p>The RNC comprises four members:</p> <ul style="list-style-type: none"> • Ms Anne O’Driscoll (Chair); • Mr Gilles Biscay; • Dr Martin Fahy; and • Mr David Hollander. <p>The remuneration-related role of the RNC (or the Board, as the case may be) is to review remuneration packages and practices applicable to the CEO, senior executives and Directors themselves. This role also includes responsibility for share option schemes, incentive performance packages and retirement and termination entitlements. Remuneration levels are competitively set to attract the most qualified and experienced Directors and senior executives. The RNC (or the Board, as the case may be) may obtain independent advice on the appropriateness of remuneration packages.</p> <p>The Company has disclosed in the Directors’ Report in the Annual Report for the Reporting Period the number of times the RNC met throughout the Reporting Period and the individual attendances of the committee members at those meetings.</p> <p>The relevant qualifications and experience of the RNC members are disclosed in the ‘Board of Directors’ section of the Annual Report for the Reporting Period.</p>

	ensuring that such remuneration is appropriate and not excessive.		
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.	Complying	<p>Details of the Directors' remuneration are set out in the Directors' Remuneration Report in the Annual Report for the Reporting Period. The structure of Non-executive Directors' remuneration is distinct from that of Executive Directors and is further detailed in the Directors' Remuneration Report.</p> <p>The policy regarding remuneration of Executive Directors and key senior executives may be viewed on the Website.</p>
8.3	<p>A listed entity which has an equity-based remuneration scheme should:</p> <p>(a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and</p> <p>(b) disclose that policy or a summary of it.</p>	Complying	<p>FINEOS has established various incentive arrangements to assist in attracting, motivating and retaining management and employees, including general incentive payments under contracts of employment, and/or the grant of options or other awards under the existing Option Plan and the New Equity Incentive Plan.</p> <p>The Company has adopted a Securities Trading Policy, which prohibits Directors and restricted employees from using any derivatives or other products, which operate to limit the economic risk of unvested Company securities.</p> <p>The Company's Securities Trading Policy may be viewed on the Website.</p>

ASX Recommendation	Status	Reference / Comment
Principle 9 – Additional recommendations that apply only in certain cases		
9.2	A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time.	Complying As the Company is incorporated in Ireland and subject to the requirements of the Act, its shareholder meetings are held in Dublin, Ireland. The Company makes provision for Security Holders in Australia to follow proceedings via a live transmission broadcast from a venue in Sydney, at a reasonable 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.	Complying The charter of the ARMC provides that the Committee must ensure that the terms of appointment of the external statutory auditor includes a requirement to attend the annual general meeting (AGM) of the Security Holders of the Company and that they are available at the AGM to answer any questions from Security Holders relevant to the audit. The Company’s auditors attended the AGM held in November 2020.