

Marley Spoon AG
ARBN 625 684 068

("Marley Spoon" or the "Company")

Corporate Governance Statement

In accordance with ASX Listing Rule 1.1 *Condition 16*, Marley Spoon, in seeking to be admitted to the Official List of ASX, provides this Corporate Governance summary which discloses the extent to which Marley Spoon will follow recommendations set by the ASX Corporate Governance Council in its publication "Corporate Governance Principles and Recommendations (the Third Edition)", ASX Corporate Governance Council, as revised on 27 March 2014 (**ASX Principles**). The ASX Principles are not mandatory, however the ASX Principles that will not be followed by Marley Spoon have been identified and reasons have been provided for not following them.

All corporate governance policies have been adopted by the Company. All references to the **Board** below are references to the Supervisory Board of the Company. All references to **Shareholders** below are references to shareholders of the Company.

Marley Spoon is a German stock corporation with its headquarters in Germany. In accordance with German law, Marley Spoon has both a Supervisory Board and a Management Board. These Boards are separate; an individual may not be a member of both. The Supervisory Board appoints the members of the Management Board and supervises the activities of the Management Board. The Management Board represents Marley Spoon and is responsible for its affairs.

Accordingly, as set out in this Corporate Governance summary, Marley Spoon follows the ASX Principles to the extent possible for Marley Spoon, given Marley Spoon is also subject to, and must comply with, German law and corporate governance requirements, including, with respect to the separate operations of the Supervisory Board and the Management Board.

The Corporate Governance Statement has been approved by the Supervisory Board and is available on Marley Spoon's website at <https://ir.marleyspoon.com>.

PRINCIPLES AND RECOMMENDATIONS		COMPLY (Yes/No)	EXPLANATION
1.	Lay solid foundations for management and oversight		
1.1	Recommendation 1.1 A listed entity should disclose: (a) the respective roles and responsibilities of its board and management; and	Yes	The roles and responsibilities of the Supervisory Board are set out in the Supervisory Board Charter. In accordance with the Supervisory Board Charter, the Supervisory Board has reserved to itself the following specific responsibilities: <ul style="list-style-type: none">• overseeing the Management Board's implementation of the

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<p>(b) those matters expressly reserved to the board and those delegated to management.</p>		<p>Company's strategic objectives and its performance generally;</p> <ul style="list-style-type: none"> • overseeing the development, implementation, compliance with and effectiveness of the Company's overall framework of governance and approving and revising as required associated charters and policies, including overseeing the Company's general process for making timely and balanced disclosure to the ASX of all material information concerning the Company that a reasonable person would expect to have a material effect on the price or value of the Company's securities; • overseeing compliance with laws and regulations that apply to the Company and ensuring ethical behaviour; • suggesting the Company's external auditors to the appointment by the shareholder meeting and monitoring their independence; • considering matters of the Supervisory Board composition, including appointing the Chairperson and any deputy Chairperson; • appointing, and if necessary replacing, the chief executive officer ("CEO"), and other members of the Management Board, including determining the performance objectives of the CEO and members of the Management Board and monitoring performance; • reviewing, determining and approving the delegation and allocation of tasks to and within the Management Board and associated schedule of responsibilities; • assessing appropriate company secretarial functions, and if desired approving the appointment of a person or organization to perform those functions and any replacement thereof; • reviewing executive and board succession planning and board performance; • overseeing the dividend and distribution policies for the Company; and

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			<ul style="list-style-type: none"> approving transactions reserved for the prior approval of the Supervisory Board, as set out in the Rules of Procedure of the Management Board. <p>The Management Board has the overall responsibility for the management of Marley Spoon, as provided by the German Stock Corporation Act, and represents the Company vis-à-vis third parties. The Management Board focuses in particular on day-to-day business, strategic management, finance, resource allocation, risk management and control, and acts in accordance with the "Rules of Procedure for the Management Board" that are enacted by the Supervisory Board.</p> <p>The CEO of the Company, Mr Gilbert Fabian Siegel, is a member of the Management Board.</p> <p>The Supervisory Board Charter is available on the Marley Spoon website: https://ir.marleyspoon.com.</p>
1.2	<p>Recommendation 1.2</p> <p>A listed entity should:</p> <p>(a) undertake appropriate checks before appointing a person, or putting forward to security holders a candidate 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>	Yes	<p>The Supervisory Board Charter sets out the process of appointment and re-election of members of the Supervisory Board.</p> <p>One of the responsibilities of the Nomination and Remuneration Committee is to assist the Supervisory Board on the process for recruiting new members of the Supervisory Board and to identify and make recommendations to the Supervisory Board for the appointment of new Supervisory Board candidates, having regard to their skills, experience and expertise.</p> <p>In doing so, the Supervisory Board intends for appropriate checks to be undertaken in relation to that potential Supervisory Board candidate. The Supervisory Board will provide any material information concerning that Supervisory Board candidate as part of the election or re-election process of that Supervisory Board candidate.</p> <p>The Nomination and Remuneration Committee Charter is available on Marley Spoon's website: https://ir.marleyspoon.com.</p>
1.3	A listed entity should have a written agreement with	Yes	In accordance with German law requirements and the Marley Spoon

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	each director and senior executive setting out the terms of their appointment.		<p>Constitution:</p> <ul style="list-style-type: none"> each Member of the Supervisory Board agreed to be nominated and was elected at a general meeting of the Company, in accordance with the terms and conditions as set out in the Marley Spoon Constitution. In addition, each Member of the Supervisory Board has entered into an individual written agreement with the Company setting out the terms of their appointment; and the Members of the Management Board, and other senior executives of Marley Spoon have entered into service contracts, setting out the terms and conditions of their employment.
1.4	The company secretary should be accountable directly to the board, through the chair, on all matters to do with the proper functioning of the board.	Yes	The company secretary of the Company will be accountable directly to the Management Board and the Supervisory Board on all matters to do with the proper functioning of the Management Board and the Supervisory Board, respectively.
1.5	<p>A listed entity should:</p> <p>(a) have a diversity policy which includes requirements for the board or a relevant committee of the board to set measurable objectives for achieving gender diversity and to assess annually both the objectives and the entity's progress in achieving them;</p> <p>(b) disclose that policy or a summary of it; and</p> <p>(c) disclose as at the end of each reporting period the measurable objectives for achieving gender diversity set by the board or a relevant committee of the board in accordance with the entity's diversity policy and its progress towards achieving them and either:</p> <p>(1) the respective proportions of men and</p>	Yes	<p>Marley Spoon has adopted a Diversity Policy, which is available on the Marley Spoon website: https://ir.marleyspoon.com.</p> <p>The Company has implemented a Diversity Policy which is overseen by the Remuneration and Nomination Committee and which aims to create an inclusive workplace that embraces and promotes diversity as part of its corporate culture, which involves providing supportive and inclusive diversity-related workplace policies, programs and practices within its business. The Management Board will monitor and report to the Supervisory Board (including the Remuneration and Nomination Committee) on the Company's progress under this policy.</p> <p>In accordance with the Diversity Policy, the Management Board will:</p> <ul style="list-style-type: none"> review and approve measurable objectives for achieving diversity, including gender across, and at various levels of, the Marley Spoon organisation; annually assess these objectives and the progress in achieving them; and

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	<p>women on the board, in senior executive positions and across the whole organisation (including how the entity has defined "senior executive" for these purposes); or</p> <p>(2) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act.</p>		<ul style="list-style-type: none"> review and monitor the effectiveness of the Diversity Policy.
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, in relation to each reporting period, whether a performance evaluation was undertaken in the reporting period in accordance with that process.</p>	Yes	<p>In accordance with the Supervisory Board Charter, the Supervisory Board will periodically review and evaluate:</p> <ul style="list-style-type: none"> its own performance, including against the requirements of the Supervisory Board Charter; the performance of its committees (that is, the Audit and Risk Committee, and the Nomination and Remuneration Committee); the performance of individual members of the Supervisory Board; and the performance of the Management Board, against measurable and qualitative indicators. <p>In addition, each of the Audit and Risk Committee Charter and Nomination and Remuneration Committee Charter sets out the process and when such reviews are to take place with respect to each Committee. Specifically:</p> <ul style="list-style-type: none"> the Audit and Risk Committee will review its performance at least annually, or earlier, if circumstances dictate, having regard to the extent to which the Committee has met its responsibilities in terms of the Audit and Risk Committee Charter; the Nomination and Remuneration Committee will review its performance at least annually, or earlier if circumstances dictate, having regard to the extent to which the Committee has met its

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			<p>responsibilities in terms of the Nomination and Remuneration Committee Charter; and</p> <ul style="list-style-type: none"> both Committees will review their performance whenever there are major changes to the Management Board.
	<p>A listed entity should:</p> <p>(a) have and disclose a process for periodically evaluating the performance of its senior executives; and</p> <p>(b) disclose, in relation to each reporting period, whether a performance evaluation was undertaken in the reporting period in accordance with that process.</p>	Yes	<p>The performance of the Members of the Management Board, including the Chief Executive Officer, is considered by the Supervisory Board as outlined in the Supervisory Board Charter.</p> <p>The Management Board undertakes assessments of other senior executives of Marley Spoon. In assessing the performance of the individual executives, the review includes consideration of the senior executive's function, individual targets, group targets, and the overall performance of the Company.</p>
2.	Structure the board to add value		
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</p>	Yes	<p>The Supervisory Board has established a Nomination and Remuneration Committee, which has authority and power to exercise the roles and responsibilities granted to it under the Nomination and Remuneration Committee Charter, and any other resolutions of the Supervisory Board from time to time.</p> <p>Under its charter, the Committee must have at least three members, a majority of whom (including the chair) must be independent.</p> <p>The Committee is currently comprised of three of the Members of the Supervisory Board, Deena Shiff, Pat O'Sullivan and Kim Anderson each of which are considered independent non-executive Directors for the purposes of the Recommendations. The chairperson of the Committee is Kim Anderson (Kim Anderson is not also the Chairman of the Supervisory Board). The qualifications and experience of the members of the Nomination and Remuneration Committee are set out in section 6.1.2 of the Prospectus.</p> <p>The Nomination and Remuneration Committee has a formal charter which sets out the Committee's responsibilities and functions. The key roles and of the</p>

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	<p>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>Committee are also summarised in Sector 6.6.3 of the Prospectus.</p> <p>In accordance with the Nomination and Remuneration Committee Charter, the Committee will meet as frequently as required to perform its functions. In addition, the chairperson of the Committee must call a meeting of the Committee if requested by another member of the Committee, or the Chairperson of the Supervisory Board.</p> <p>The Nomination and Remuneration Committee Charter is available on the Marley Spoon website: https://ir.marleyspoon.com.</p>
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.	No	<p>The Supervisory Board does not currently have a board skills matrix. However, in accordance with the Supervisory Board Charter, if the Supervisory Board believes it to be appropriate, it may adopt a Supervisory Board skills matrix.</p> <p>The Supervisory Board considers that it has the necessary skills to identify what skills are missing to complete the Supervisory Board composition. The current Supervisory Board is made up of Members with a broad range of skills, expertise and experience and from a diverse range of background, which is appropriate to achieve the Company's objective.</p>
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</p>	Yes	<p>The Company considers all of the following Members of the Supervisory Board to be independent.</p> <p>Each Member of the Supervisory Board is considered a non-executive director for the purposes of the Recommendations.</p> <p>In addition, the Supervisory Board is currently made up of Members with a broad range of skills, expertise and experience and from a diverse range of background, which is appropriate to achieve the Company's objective.</p> <p>The Company also has a Management Board comprised of executive directors who are not considered independent.</p> <p>In any future determination by the Supervisory Board of the independence of</p>

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	(c) of why the board is of that opinion; and the length of service of each director.		any particular Member of the Supervisory Board, the Supervisory Board will have regard to the relevant guidance from ASX, which would include Principle 2 of the Recommendations, and in particular, Box 2.3: Factors relevant to assessing the independence of a director.
2.4	A majority of the board of a listed entity should be independent directors.	Yes	Each of the Members of the Supervisory Board are considered non-executive Directors for the purposes of the Recommendations and the Supervisory Board consists of independent members. The Company also has a Management Board comprised of executive directors who are not considered independent. Please see response to Recommendation 2.3 above.
2.5	The chair of the board should be an independent director and, in particular, should not be the same person as the CEO.	Yes	Please see response to Recommendation 2.3 above. In addition, the Supervisory Board and the Management Board are separate; an individual must not be a member of both. Accordingly the Chairman of the Supervisory Board cannot also be the Chief Executive Officer of the Company; the Chief Executive Officer of the Company is a member of the Management Board and cannot at the same time be a member of the Supervisory Board.
2.6	A listed entity should have a program for inducting new directors and provide appropriate professional development opportunities for directors to develop and maintain the skills and knowledge needed to perform their role as directors effectively.	Yes	The Remuneration and Nomination Committee will assist the Supervisory Board on induction and continuing professional development programs for members of the Supervisory Board and will be responsible for: <ul style="list-style-type: none"> • developing and reviewing induction procedures for new appointees to the Supervisory Board to enable them to effectively discharge their duties; and • developing, implementing and reviewing continuing education measures to enhance member competencies and to update and enhance members' knowledge and skills including on key developments affecting the Company and the industry and environment in which it operates.

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3. Act ethically and responsibly		
3.1 A listed entity should: <ul style="list-style-type: none"> (a) have a code of conduct for its directors, senior executives and employees; and (b) disclose that code or a summary of it 	Yes	<p>The Management Board has adopted a Code of Conduct, which has also been approved by the Supervisory Board, which sets out the values, commitments, ethical standards and policies of the Company and outlines the standards of conduct expected of Marley Spoon's business and people, taking into account the Company's legal and other obligations to its stakeholders.</p> <p>The Code of Conduct applies to all Members of the Management Board, all Members of the Supervisory Board, as well as all employees (including all employees and officers of any subsidiary of the Company) and all other persons that act on behalf of the Company.</p> <p>The Code of Conduct is available on Marley Spoon's website: https://ir.marleyspoon.com.</p>
4. Safeguard integrity in corporate reporting		
4.1 The board of a listed entity should: <ul style="list-style-type: none"> (a) have an audit committee which: <ul 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, and disclose: <ul style="list-style-type: none"> (3) the charter of the committee; (4) the relevant qualifications and experience of the members of 	Yes	<p>The Supervisory Board has established an Audit and Risk Committee to assist the Supervisory Board in carrying out its accounting, auditing and financial reporting responsibilities.</p> <p>The Committee is currently comprised of three of the Members of the Supervisory Board, Pat O'Sullivan, Deena Shiff and Christoph Schuh, each of which are considered non-executive Directors, for the purposes of the Recommendations.</p> <p>The Committee consists of independent members.</p> <p>The chair of the Audit and Risk Committee is Pat O'Sullivan (Pat O'Sullivan is not also the Chairman of the Supervisory Board).</p> <p>The qualifications and experience of the members of the Audit and Risk Committee are set out in section 6.1.2 of the Prospectus.</p> <p>The Audit and Risk Committee has a formal charter which sets out the Committee's responsibilities and functions. The key roles and of the Committee</p>

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	<p>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 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>are also summarised in Sector 6.6.3 of the Prospectus.</p> <p>The Audit and Risk Committee will meet as frequently as required to perform its functions. In addition, the Chairperson of the Committee must call a meeting of the Committee if requested by another member of the Committee, the external auditor or the Chairperson of the Supervisory Board.</p> <p>A copy of the Audit and Risk Committee Charter is available on the Marley Spoon website: https://ir.marleyspoon.com.</p>
4.2	<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>	No	<p>Not applicable.</p> <p>Marley Spoon is a German stock corporation that is registered with the Australian Securities and Investments Commission as a foreign company. Accordingly, Marley Spoon is not subject to certain aspects of Australian company law, including, without limitation, the financial reporting requirements as set out in Chapter 2M of the Corporations Act 2001 (Cth).</p> <p>However, as part of the financial audit process and auditor's review opinion, the CEO and CFO of Marley Spoon must declare, that in their opinion, the financial records of Marley Spoon 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 Marley Spoon. The Marley Spoon audited financial statements are then presented to the Supervisory Board for its approval.</p>
4.3	<p>A listed entity should ensure that its external auditor attends its AGM and is available to answer questions</p>	Yes	<p>In accordance with the Company's Audit and Risk Committee Charter, there is a requirement that the external auditor attend the annual general meeting of</p>

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	from security holders relevant to the audit.		Marley Spoon. The Marley Spoon general meetings will be conducted in accordance with applicable law, in particular, in accordance with the Marley Spoon Constitution and the German Stock Corporation Act.
5.	Make timely and balanced disclosure		
5.1	A listed entity should: (a) have a written policy for complying with its continuous disclosure obligations under the Listing Rules; and (b) disclose that policy or a summary of it.	Yes	The Management Board has adopted a Continuous Disclosure Policy , which has also been approved by the Supervisory Board, which seeks to: <ul style="list-style-type: none"> ensure that the Company complies with the continuous disclosure obligations imposed by applicable law to achieve and exceed best practice; provide shareholders and the market with timely, balanced, direct and equal access to information issued by the Company; promote investor confidence in the integrity of the Company and its securities; and ensure that the Members of the Management Board and Supervisory Board and management are aware of, and fulfil their obligations in relation to the Company's disclosure requirements. The Continuous Disclosure Policy is available on the Marley Spoon website: https://ir.marleyspoon.com .
6.	Respect the rights of security holders		
6.1	A listed entity should provide information about itself and its governance to investors via its website.	Yes	The Management Board has adopted a Communication Policy, which has also been approved by the Supervisory Board, which seeks to promote effective, timely and accurate communication with its shareholders, employees, customers and other stakeholders. The Company intends to provide all relevant information about itself and the governance of the Company at https://ir.marleyspoon.com , as required by the

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			Recommendations, the Listing Rules, and other applicable law to Marley Spoon. Please also see Section 6.6.4 of the Prospectus for summaries of the various governance policies applicable to Marley Spoon.
6.2	A listed entity should design and implement an investor relations program to facilitate effective two-way communication with investors.	Yes	<p>The Management Board has adopted Communications Policy, which has also been approved by the Supervisory Board, which support Marley Spoon's commitment to effective communication with its security holders.</p> <p>The Company recognises that meetings of shareholders represent an excellent opportunity for the Company to provide information to its shareholders and encourages attendance at, and participation in, general meetings.</p> <p>As outlined in the Communications Policy, the Company recognises the importance of the relationship between the Company and its institutional investors, brokers and analysts. The Company may from time to time conduct briefings to these groups.</p> <p>The Company recognises that it is often efficient to communicate electronically and accordingly shareholders will be given the option to receive communications from, and send communications to, the Company and its share registry electronically.</p> <p>While the Company has CDIs on issue in respect of its shares, it will make arrangements for CDI holders to attend meetings and advise CDI holders how they are able to register a vote or an instruction to vote on matters in respect of shares over which CDIs have been issued.</p> <p>The Communications Policy is available on the Marley Spoon website: https://ir.marleyspoon.com.</p>
6.3	A listed entity should disclose the policies and processes it has in place to facilitate and encourage participation at meetings of security holders.	Yes	<p>Please see response to Recommendation 6.2 above.</p> <p>The Marley Spoon Constitution and Disclosure and are available on the Marley Spoon website: https://ir.marleyspoon.com.</p>
6.4	A listed entity should give security holders the option to receive communications from, and send	Yes	Please see response to Recommendation 6.2 above.

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communications to, the entity and its security registry electronically.		
7. Recognise and manage risk		
<p>7.1 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>	Yes	<p>The Supervisory Board has established an Audit and Risk Committee to assist the Supervisory Board in carrying out its accounting, auditing and financial reporting responsibilities, including the effectiveness of the Company's system of risk management and internal controls.</p> <p>The Committee is currently comprised of three of the Members of the Supervisory Board, Pat O'Sullivan, Deena Shiff and Christoph Schuh, each of which are considered independent non-executive Directors for the purposes of the Recommendations.</p> <p>The chair of the Audit and Risk Committee is Pat O'Sullivan (Pat O'Sullivan is not also the chair of the Supervisory Board).</p> <p>The Audit and Risk Committee's specific responsibilities relating to risk management include:</p> <ul style="list-style-type: none"> • the effectiveness of the Company's system of risk management and internal controls; • obtain regular updates from management, the Company's legal counsel and external parties as it thinks fit regarding risk management and compliance matters and regularly review existing compliance systems and consider any deficiencies in compliance risk measures; • reviewing any legal matters which could significantly impact the Company's compliance an risk management systems; and • overseeing that the Company has an effective risk management system and reviewing the risk management system at least annually to ensure that it continues to be sound, to determine whether there have been any changes in the key risks the Company faces and to ensure that the key risks remain within the risk appetite considered

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			<p>appropriate for the Company.</p> <p>The Audit and Risk Committee will meet as frequently as required to perform its functions. In addition, the Chairperson of the Committee must call a meeting of the Committee if requested by another member of the Committee, the external auditor or the Chairperson of the Supervisory Board.</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</p> <p>(b) disclose, in relation to each reporting period, whether such a review has taken place.</p>	Yes	<p>The Audit and Risk Committee will oversee and review the effectiveness of the Company's risk management framework at least annually. Additionally, the Supervisory Board must review the Audit and Risk Committee Charter annually to ensure it remains relevant to the current needs of Marley Spoon.</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 risk management and internal control processes</p>	Yes	<p>The group controllership function conducts internal audits in accordance with International Audit Standards (IAS) which are then reviewed by external accountants as part of the audit of the Company' financial statements.</p> <p>As set out in the Audit and Risk Committee, the Committee has responsibility to ensure that Marley Spoon has appropriate internal audit systems and controls in place, and for overseeing the effectiveness of these internal controls. The Committee is also responsible for conducting, after having consulted with the Management Board, investigations of breaches or potential breaches of these internal controls.</p> <p>In addition, the Audit and Risk Committee is responsible for preparing a risk profile which describes the material risks facing Marley Spoon, regularly reviewing and updating this risk profile and assessing and ensuring that there are internal controls in place for determining and managing key risks.</p>
7.4	<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>	Yes	<p>Marley Spoon is exposed to certain economic and environmental risks. Refer to Section 5.3.1 of the Prospectus for more information in respect of those risks, and risks associated with holding securities generally in Marley Spoon.</p> <p>In this regard, the Audit and Risk Committee assists the Supervisory Board by</p>

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			overseeing that the Company has an effective risk management system and reviewing the risk management system to ensure that it continues to be sound, to determine whether there have been any changes in the key risks the Company faces and to ensure that such risks remain within the risk appetite considered appropriate by the Company.
8.	Remunerate fairly and responsibly		
8.1	<p>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 ensuring that such remuneration is</p>	Yes	<p>The Supervisory Board has established a Nomination and Remuneration Committee. The Committee is responsible for developing, reviewing and making recommendations to the Supervisory Board, relating to remuneration, on:</p> <ul style="list-style-type: none"> the Company's remuneration framework for members; the remuneration packages to be awarded to members of the Management Board; incentive compensation, including equity based remuneration plans for members of the Management Board; and superannuation arrangements for members of the Management Board. <p>Under its charter, the Committee must have at least three members, a majority of whom (including the chair) must be independent.</p> <p>The Committee is currently comprised of three of the Members of the Supervisory Board, Deena Shiff, Pat O'Sullivan and Kim Anderson each of which are considered non-executive Directors for the purposes of the Recommendations.</p> <p>The chairperson of the Committee is Kim Anderson (Kim Anderson is not also the Chairman of the Supervisory Board).</p> <p>In accordance with the Committee Charter, the Committee will meet as frequently as required to perform its functions. In addition, the chairperson of the Committee must call a meeting of the Committee if requested by another</p>

PRINCIPLES AND RECOMMENDATIONS		COMPLY (Yes/No)	EXPLANATION
	appropriate and not excessive.		member of the Committee, or the Chairperson of the Supervisory Board. The Nomination and Remuneration Committee Charter is available on the Marley Spoon website: https://ir.marleyspoon.com .
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.	Yes	Section 6.2.3 of the Prospectus sets out the fees payable to the executives and other senior management of Marley Spoon. In addition, section 6.2.2 of the Prospectus sets out the remuneration payable to the members of the Supervisory Board in accordance with the Constitution of Marley Spoon and the resolutions adopted by the general meeting. A summary of the Constitution of Marley Spoon is also contained in Section 9.2 of the Prospectus.
8.3	A listed entity which has an equity-based remuneration scheme should: (a) have a policy on whether participants are permitted to enter into transactions (whether through the use of derivatives or otherwise) which limit the economic risk of participating in the scheme; and (b) disclose that policy or a summary of it.	Yes	Under Marley Spoon's Securities Trading Policy, certain designated persons are prohibited from using any derivatives or other products which operate to limit the economic risk of unvested Company securities. In addition, in accordance with Marley Spoon's Securities Trading Policy, certain designated persons are prohibited from entering into margin loans or similar funding arrangements relating to Marley Spoon's securities and from short term trading in Marley Spoon's securities. The Marley Spoon Securities Trading Policy is available on the Marley Spoon website: https://ir.marleyspoon.com .