

Appendix 4G

Key to Disclosures

Corporate Governance Council Principles and Recommendations

Name of entity

Abacus Property Group consisting of Abacus Group Holdings Limited, Abacus Group Projects Limited, Abacus Storage Operations limited, Abacus Funds Management Limited as responsible entity of the Abacus Income Trust and the Abacus Trust, and Abacus Storage Funds Management Limited as responsible entity of the Abacus Storage Property Trust (together ABP).

ABN/ARBN

Abacus Group Holdings Limited – 31
080 604 619

Abacus Group Projects Limited – 11
104 066 104

Abacus Storage Operations Limited –
37 112 457 075

Abacus Funds Management Limited –
66 007 415 590

- Abacus Trust – 27 921 263
285
- Abacus Income Trust – 56
105 262 573

Abacus Storage Funds Management
Limited – 41 109 324 834

- Abacus Storage Property
Trust – 99 834 531 714

Financial year ended:

30 June 2022

Our corporate governance statement¹ for the period above can be found at:²

- ☐ These pages of our annual report:
- ☒ This URL on our website: <https://www.abacusproperty.com.au/investors/abacus-property-group/asx-announcements>

The Corporate Governance Statement is accurate and up to date as at 15 August 2022 and has been approved by the board.

The annexure includes a key to where our corporate governance disclosures can be located.³

Date: 16 August 2022

Name of authorised officer authorising lodgement: Rebecca Pierro

¹ "Corporate governance statement" is defined in Listing Rule 19.12 to mean the statement referred to in Listing Rule 4.10.3 which discloses the extent to which an entity has followed the recommendations set by the ASX Corporate Governance Council during a particular reporting period.

Listing Rule 4.10.3 requires an entity that is included in the official list as an ASX Listing to include in its annual report either a corporate governance statement that meets the requirements of that rule or the URL of the page on its website where such a statement is located. The corporate governance statement must disclose the extent to which the entity has followed the recommendations set by the ASX Corporate Governance Council during the reporting period. If the entity has not followed a recommendation for any part of the reporting period, its corporate governance statement must separately identify that recommendation and the period during which it was not followed and state its reasons for not following the recommendation and what (if any) alternative governance practices it adopted in lieu of the recommendation during that period.

Under Listing Rule 4.7.4, if an entity chooses to include its corporate governance statement on its website rather than in its annual report, it must lodge a copy of the corporate governance statement with ASX at the same time as it lodges its annual report with ASX. The corporate governance statement must be current as at the effective date specified in that statement for the purposes of Listing Rule 4.10.3.

Under Listing Rule 4.7.3, an entity must also lodge with ASX a completed Appendix 4G at the same time as it lodges its annual report with ASX. The Appendix 4G serves a dual purpose. It acts as a key designed to assist readers to locate the governance disclosures made by a listed entity under Listing Rule 4.10.3 and under the ASX Corporate Governance Council's recommendations. It also acts as a verification tool for listed entities to confirm that they have met the disclosure requirements of Listing Rule 4.10.3.

The Appendix 4G is not a substitute for, and is not to be confused with, the entity's corporate governance statement. They serve different purposes and an entity must produce each of them separately.

² Tick whichever option is correct and then complete the page number(s) of the annual report, or the URL of the web page, where your corporate governance statement can be found. You can, if you wish, delete the option which is not applicable.

³ Throughout this form, where you are given two or more options to select, you can, if you wish, delete any option which is not applicable and just retain the option that is applicable. If you select an option that includes "OR" at the end of the selection and you delete the other options, you can also, if you wish, delete the "OR" at the end of the selection.

See notes 4 and 5 below for further instructions on how to complete this form.

ANNEXURE – KEY TO CORPORATE GOVERNANCE DISCLOSURES

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT			
1.1	A listed entity should have and disclose a board charter setting out: (a) the respective roles and responsibilities of its board and management; and (b) those matters expressly reserved to the board and those delegated to management.	<input checked="" type="checkbox"/> and we have disclosed a copy of our board charter at: https://www.abacusproperty.com.au/about-us/corporate-governance	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.2	A listed entity should: (a) undertake appropriate checks before appointing a director or senior executive or putting someone forward for election as a director; and (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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable

⁴ Tick the box in this column only if you have followed the relevant recommendation **in full** for the **whole** of the period above. Where the recommendation has a disclosure obligation attached, you must insert the location where that disclosure has been made, where indicated by the line with “*insert location*” underneath. If the disclosure in question has been made in your corporate governance statement, you need only insert “our corporate governance statement”. If the disclosure has been made in your annual report, you should insert the page number(s) of your annual report (eg “pages 10-12 of our annual report”). If the disclosure has been made on your website, you should insert the URL of the web page where the disclosure has been made or can be accessed (eg “www.entityname.com.au/corporate governance/charters/”).

⁵ If you have followed all of the Council’s recommendations **in full** for the **whole** of the period above, you can, if you wish, delete this column from the form and re-format it.

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation	Where a box below is ticked, ⁴ we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
<p>1.5 A listed entity should:</p> <p>(a) have and disclose a diversity policy;</p> <p>(b) through its board or a committee of the board set measurable objectives for achieving gender diversity in the composition of its board, senior executives and workforce generally; and</p> <p>(c) disclose in relation to each reporting period:</p> <p>(1) the measurable objectives set for that period to achieve gender diversity;</p> <p>(2) the entity's progress towards achieving those objectives; and</p> <p>(3) either:</p> <p>(A) the respective proportions of men and women on the board, in senior executive positions and across the whole workforce (including how the entity has defined "senior executive" for these purposes); or</p> <p>(B) if the entity is a "relevant employer" under the Workplace Gender Equality Act, the entity's most recent "Gender Equality Indicators", as defined in and published under that Act.</p> <p>If the entity was in the S&P / ASX 300 Index at the commencement of the reporting period, the measurable objective for achieving gender diversity in the composition of its board should be to have not less than 30% of its directors of each gender within a specified period.</p>	<p><input checked="" type="checkbox"/> and we have disclosed a copy of our diversity policy at: https://www.abacusproperty.com.au/about-us/corporate-governance</p> <p>and we have disclosed the information referred to in paragraph (c) at: https://www.abacusproperty.com.au/investors/abacus-property-group/resources</p> <p>and if we were included in the S&P / ASX 300 Index at the commencement of the reporting period our measurable objective for achieving gender diversity in the composition of its board of not less than 30% of its directors of each gender within a specified period.</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
<p>1.6 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>	<p><input checked="" type="checkbox"/> and we have disclosed the evaluation process referred to in paragraph (a) at: https://www.abacusproperty.com.au/about-us/corporate-governance</p> <p>and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: https://www.abacusproperty.com.au/investors/abacus-property-group/resources</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
1.7	<p>A listed entity should:</p> <p>(a) have and disclose a process for evaluating the performance of its senior executives at least once every reporting period; and</p> <p>(b) disclose for each reporting period whether a performance evaluation has been undertaken in accordance with that process during or in respect of that period.</p>	<p><input checked="" type="checkbox"/> and we have disclosed the evaluation process referred to in paragraph (a) at: https://www.abacusproperty.com.au/about-us/corporate-governance and whether a performance evaluation was undertaken for the reporting period in accordance with that process at: https://www.abacusproperty.com.au/investors/abacus-property-group/resources</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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PRINCIPLE 2 - STRUCTURE THE BOARD TO BE EFFECTIVE AND 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, 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 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><input checked="" type="checkbox"/> <i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: https://www.abacusproperty.com.au/about-us/corporate-governance</p> <p>and the information referred to in paragraphs (4) and (5) at: https://www.abacusproperty.com.au/investors/abacus-property-group/asx-announcements</p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have a nomination committee and the processes we employ 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 at:</p> <p>..... <i>[insert location]</i></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
2.2	<p>A listed entity should have and disclose a board skills matrix setting out the mix of skills that the board currently has or is looking to achieve in its membership.</p>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed our board skills matrix at: https://www.abacusproperty.com.au/investors/abacus-property-group/asx-announcements</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

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Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation in full for the whole of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
2.3	A listed entity should disclose: (a) the names of the directors considered by the board to be independent directors; (b) if a director has an interest, position, affiliation 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 or relationship in question and an explanation of why the board is of that opinion; and (c) the length of service of each director.	<input checked="" type="checkbox"/> and we have disclosed the names of the directors considered by the board to be independent directors at: https://www.abacusproperty.com.au/investors/abacus-property-group/asx-announcements and, where applicable, the information referred to in paragraph (b) at: https://www.abacusproperty.com.au/investors/abacus-property-group/asx-announcements and the length of service of each director at: https://www.abacusproperty.com.au/investors/abacus-property-group/asx-announcements	<input type="checkbox"/> set out in our Corporate Governance Statement
2.4	A majority of the board of a listed entity should be independent directors.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
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.	<input type="checkbox"/>	<input checked="" type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY			
3.1	A listed entity should articulate and disclose its values.	<input checked="" type="checkbox"/> and we have disclosed our values at: https://www.abacusproperty.com.au/about-us/corporate-governance	<input type="checkbox"/> set out in our Corporate Governance Statement
3.2	A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; and (b) ensure that the board or a committee of the board is informed of any material breaches of that code.	<input checked="" type="checkbox"/> and we have disclosed our code of conduct at: https://www.abacusproperty.com.au/about-us/corporate-governance	<input type="checkbox"/> set out in our Corporate Governance Statement

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3.3	A listed entity should: (a) have and disclose a whistleblower policy; and (b) ensure that the board or a committee of the board is informed of any material incidents reported under that policy.	<input checked="" type="checkbox"/> and we have disclosed our whistleblower policy at: https://www.abacusproperty.com.au/about-us/corporate-governance	<input type="checkbox"/> set out in our Corporate Governance Statement
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or committee of the board is informed of any material breaches of that policy.	<input checked="" type="checkbox"/> and we have disclosed our anti-bribery and corruption policy at: https://www.abacusproperty.com.au/about-us/corporate-governance	<input type="checkbox"/> set out in our Corporate Governance Statement

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PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF 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 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><input checked="" type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: https://www.abacusproperty.com.au/about-us/corporate-governance and the information referred to in paragraphs (4) and (5) at: https://www.abacusproperty.com.au/investors/abacus-property-group/resources</p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have an audit committee and the processes we employ that independently verify and safeguard the integrity of our corporate reporting, including the processes for the appointment and removal of the external auditor and the rotation of the audit engagement partner at:</p> <p>..... <i>[insert location]</i></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement

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PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE			
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	<input checked="" type="checkbox"/> and we have disclosed our continuous disclosure compliance policy at: https://www.abacusproperty.com.au/about-us/corporate-governance	<input type="checkbox"/> set out in our Corporate Governance Statement
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
PRINCIPLE 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.	<input checked="" type="checkbox"/> and we have disclosed information about us and our governance on our website at: https://www.abacusproperty.com.au/about-us	<input type="checkbox"/> set out in our Corporate Governance Statement
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	<input checked="" type="checkbox"/> and we have disclosed how we facilitate and encourage participation at meetings of security holders at: https://www.abacusproperty.com.au/about-us/corporate-governance	<input type="checkbox"/> set out in our Corporate Governance Statement
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement

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PRINCIPLE 7 – RECOGNISE AND MANAGE RISK			
7.1	<p>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, 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><input checked="" type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>and we have disclosed a copy of the charter of the committee at: https://www.abacusproperty.com.au/about-us/corporate-governance and the information referred to in paragraphs (4) and (5) at: https://www.abacusproperty.com.au/investors/abacus-property-group/resources <i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have a risk committee or committees that satisfy (a) and the processes we employ for overseeing our risk management framework at:</p> <p>..... <i>[insert location]</i></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</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>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed whether a review of the entity's risk management framework was undertaken during the reporting period at: https://www.abacusproperty.com.au/about-us/corporate-governance</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement</p>

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7.3	A listed entity should disclose: (a) if it has an internal audit function, how the function is structured and what role it performs; or (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.	<input checked="" type="checkbox"/> <p><i>[If the entity complies with paragraph (a):]</i> and we have disclosed how our internal audit function is structured and what role it performs at: https://www.abacusproperty.com.au/about-us/corporate-governance <i>[If the entity complies with paragraph (b):]</i> and we have disclosed the fact that we do not have an internal audit function and the processes we employ for evaluating and continually improving the effectiveness of our risk management and internal control processes at: <i>[insert location]</i></p>	<input type="checkbox"/> set out in our Corporate Governance Statement
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.	<input checked="" type="checkbox"/> <p>and we have disclosed whether we have any material exposure to environmental and social risks at: https://www.abacusproperty.com.au/about-us/corporate-governance and, if we do, how we manage or intend to manage those risks at: https://www.abacusproperty.com.au/sustainability/sustainability-reports</p>	<input type="checkbox"/> set out in our Corporate Governance Statement

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PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY			
8.1	<p>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, 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 appropriate and not excessive.</p>	<p><input checked="" type="checkbox"/></p> <p><i>[If the entity complies with paragraph (a):]</i></p> <p>https://www.abacusproperty.com.au/about-us/corporate-governance and the information referred to in paragraphs (4) and (5) at:</p> <p>https://www.abacusproperty.com.au/investors/abacus-property-group/resources</p> <p><i>[If the entity complies with paragraph (b):]</i></p> <p>and we have disclosed the fact that we do not have a remuneration committee and the processes we employ for setting the level and composition of remuneration for directors and senior executives and ensuring that such remuneration is appropriate and not excessive:</p> <p>.....</p> <p><i>[insert location]</i></p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>
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.	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed separately our remuneration policies and practices regarding the remuneration of non-executive directors and the remuneration of executive directors and other senior executives at:</p> <p>https://www.abacusproperty.com.au/investors/abacus-property-group/asx-announcements</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</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>	<p><input checked="" type="checkbox"/></p> <p>and we have disclosed our policy on this issue or a summary of it at:</p> <p>https://www.abacusproperty.com.au/about-us/corporate-governance</p>	<p><input type="checkbox"/> set out in our Corporate Governance Statement OR</p> <p><input type="checkbox"/> we do not have an equity-based remuneration scheme and this recommendation is therefore not applicable OR</p> <p><input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable</p>

Key to Disclosures Corporate Governance Council Principles and Recommendations

Corporate Governance Council recommendation		Where a box below is ticked, ⁴ we have followed the recommendation <u>in full</u> for the <u>whole</u> of the period above. We have disclosed this in our Corporate Governance Statement:	Where a box below is ticked, we have NOT followed the recommendation in full for the whole of the period above. Our reasons for not doing so are: ⁵
ADDITIONAL RECOMMENDATIONS THAT APPLY ONLY IN CERTAIN CASES			
9.1	A listed entity with a director who does not speak the language in which board or security holder meetings are held or key corporate documents are written should disclose the processes it has in place to ensure the director understands and can contribute to the discussions at those meetings and understands and can discharge their obligations in relation to those documents.	<input type="checkbox"/> and we have disclosed information about the processes in place at: <i>[insert location]</i>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" type="checkbox"/> we do not have a director in this position and this recommendation is therefore not applicable OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
9.2	A listed entity established outside Australia should ensure that meetings of security holders are held at a reasonable place and time.	<input type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" type="checkbox"/> we are established in Australia and this recommendation is therefore not applicable OR <input type="checkbox"/> we are an externally managed entity and this recommendation is therefore not applicable
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.	<input type="checkbox"/>	<input type="checkbox"/> set out in our Corporate Governance Statement OR <input checked="" type="checkbox"/> we are established in Australia and not an externally managed listed entity and this recommendation is therefore not applicable <input type="checkbox"/> we are an externally managed entity that does not hold an AGM and this recommendation is therefore not applicable

Abacus Property Group

Corporate Governance Statement 2022

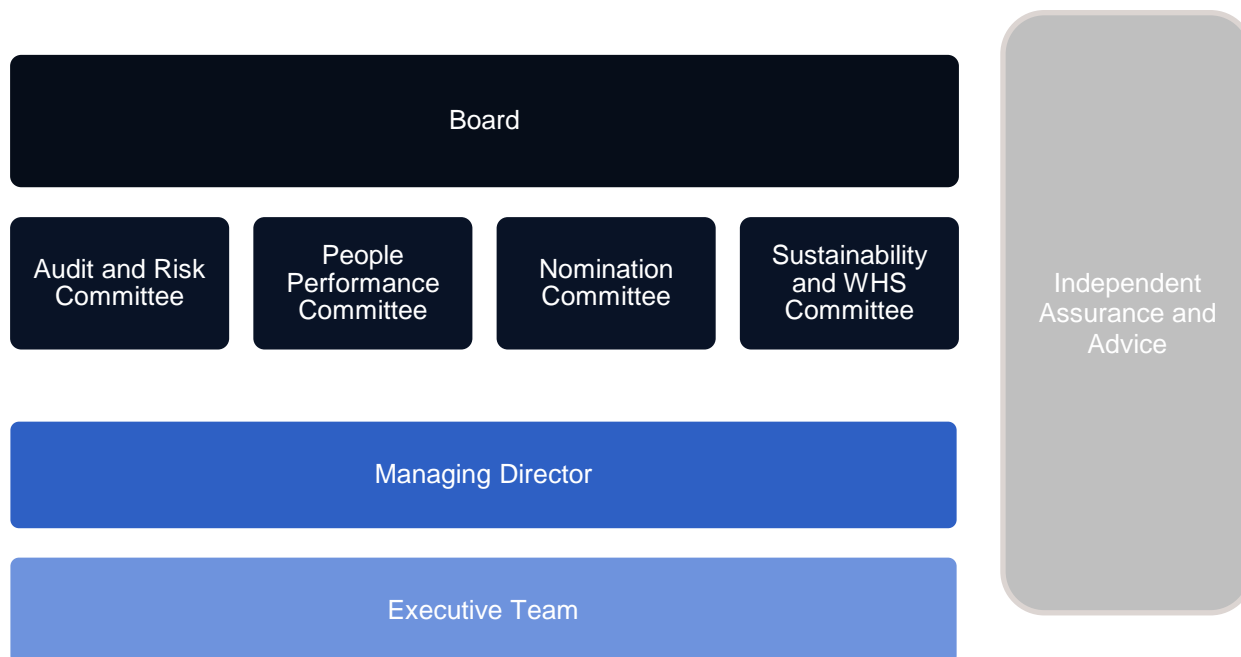
This Corporate Governance Statement sets out the extent to which Abacus Property Group (the **Group**) has applied the principles and recommendations required under the fourth edition of the 'ASX Corporate Governance Principles and Recommendations'.

Additional information, including charters and policies, is available through a dedicated corporate governance information section on the *About us* tab on our website at www.abacusproperty.com.au.

This Statement is current as at 30 June 2022 and was approved by the boards of AGHL, AFML (the Responsible Entity of AT and AIT), AGPL, ASFML (the Responsible Entity of ASPT) and ASOL (the **Board**) on 16 August 2022



Governance Framework



The Board Charter sets out the composition, roles and responsibilities of the Board, whose conduct is also governed by the Group Constitutions.

The Board has formed Board Committees and delegated certain powers to them to help it fulfil its responsibilities. Individual Committee Charters set out the roles and responsibilities for Committee members.

The Board has also delegated authority for the operations and administration of Abacus to the Managing Director. Senior executives are given a letter of appointment containing their employment terms, which they are required to accept prior to commencing employment with Abacus, position descriptions, whom they report to and circumstances in which they may be terminated.

The Board Charter, Committee Charters and Group Constitutions are available on our website.

Culture

Abacus is committed to fostering a culture that supports the achievement of our business strategy and objectives. The Board recognises that, together with management, it has a critical role in setting the cultural tone of the Group. Accordingly, the Managing Director guides the Group's culture with reference to our foundational values: **We Are Entrepreneurial**, **We Are Responsible** and **We Are Accountable**, which the Executive Team also instils and reinforces.

The Board monitors culture and cultural change initiatives by leveraging insights provided from a range of sources including employee feedback surveys, strategic metrics and focus groups, as well as audit reports.



Our Values

The Board has previously approved our statement of values:

Entrepreneurial

Deliver innovative and informed commercial insights and solutions

Responsible

Always do the right thing and make a positive difference

Accountable

Be answerable for our actions and decisions

Our values are disseminated across the organisation by the Executive Team and through regular training provided to all team members.

During the 2022 financial year, other mechanisms used to reinforce the Group's purpose and values included:

- a continued focus on senior executives role-modelling and authentic communication to send consistent cultural cues through tone, language and behaviour;
- performing a comprehensive assessment of our Group culture (including risk culture) to ensure continued alignment to our business strategy and values; and
- launching and embedding our values through regular targeted employee communications; and training.

The Abacus Performance and Reward framework aims to reward, engage, and develop our people focusing on, value creation for our customers and community

Vision

Create exceptional value for our customers and community as a high conviction owner delivering long term sustainable returns.

Values

Entrepreneurial

Responsible

Accountable



Reward

Reward and promote the results and behaviours consistent with the Abacusvision, objectives, and values.



Balance

Balanced between financial performance, strategic priorities and continued focus on increasing engagement of our people.



Alignment

Alignment of interests to stakeholders to focus on long term sustainable value creation.

Remuneration Principles



Policies

Code of Conduct

The Abacus Code of Conduct (the **Code**) requires all team members to behave in accordance with our values. The Code promotes ethical practices and responsible decision-making by directors and employees. The Code deals with confidentiality of information, protection of company assets, disclosure of potential conflicts of interest and compliance with laws and regulations.

All team members are trained annually on the requirements of the Code. All directors and team members (including senior executives) sign an annual Code of Conduct Declaration which includes (among other things) confirmation of any conflicts of interest, compliance obligations with the Abacus Trading Policy and ongoing confidentiality obligations.

Material breaches of the Code will be reported to the People Performance Committee. There were no material breaches of the Code identified in the year ended 30 June 2022.

The Code is available on our website.

Whistleblower Protection

The Whistleblowing Policy details how Abacus manages and deals with disclosure of misconduct. There were no material incidents reported under the Whistleblowing Policy in the year ended 30 June 2022.

The Whistleblowing Policy is available on our website.

Anti-Bribery and Corruption

The Fraud, Anti-Bribery and Corruption Policy requires our employees not to engage in any unethical or improper payment practices either to obtain business or personal gain. It sets out Abacus' strong stance against corruption or fraudulent activity of any kind and reinforces our values and the spirit of the Code in always acting with honesty and integrity.

We acknowledge that instances of fraud, bribery or corruption can have serious reputational damage for Abacus. All team members are trained annually on the requirements of this Policy. There were no material breaches of the Fraud, Anti-Bribery and Corruption Policy in the year ended 30 June 2022.

The Fraud, Anti-Bribery and Corruption Policy is available on our website.

Diversity and Inclusion

The Diversity and Inclusion Policy outlines our approach and commitment to inclusion and diversity. Abacus is committed to achieving the objectives set out in the policy, with the People Performance Committee responsible for overseeing the development of strategies and measures to satisfy those objectives, as well as for monitoring progress against those objectives.

The Diversity and Inclusion Policy is available on our website.



Securities Trading

The Trading Policy sets out restrictions on trading by all directors, officers, and other team members, including restrictions on the use of derivatives and hedging transactions in relation to Abacus securities.

The Trading Policy is available on our website.

Sustainability and Environmental Policy

The Sustainability and Environmental Policy outlines Abacus' approach of integrating sustainability issues, including environment and climate change, into our investment decision-making and business operations. We ensure this approach is congruent with the responsibility we have to our stakeholders and is critical to Abacus achieving its long-term goals. Examples of Group Sustainability and Environmental initiatives include the focus on energy efficiency upgrades, the installation of solar PV across our portfolio, the development of targets and strategies to enhance the environmental performance of our assets including energy and water efficiency, the reduction of greenhouse gas emissions and the minimisation of producing landfill waste.

The Sustainability and Environmental Policy is available on our website.

Conflict of Interest

The Conflict of Interest Policy sets out the procedures in place to identify, assess, monitor and respond to conflicts of interest. This policy reflects our commitment to honesty, integrity and trust in the investment industry.

The Conflict of Interest Policy is available on our website.



Risk Management and Assurance

Risk Management Framework

Abacus' Risk Management Framework deals with the oversight and management of material business risks. The policy incorporates the Key Risk Register and Risk Appetite Statement, which is continually reviewed, with the last review in June 2022. The Audit and Risk Committee is responsible for overseeing the Group's risk management framework.

The Business Risk Management Policy is available on our website.

Exposure to Environmental Risk

Abacus may be exposed to unforeseen material environmental risks or the impact of climate change over time. Environmental and climate change related events have the potential to damage our assets, disrupt operations and impact the health and wellbeing of our people and communities. Abacus continues to develop the appropriate strategies to protect its properties and mitigate these environmental risks. Environmental and climate change considerations are incorporated into our decision-making process when acquiring properties and as part of the ongoing management of each property. We manage this risk through the due diligence process undertaken with each acquisition. Key concerns are reported to the Investment Committee and the Board as part of the governance framework. Environmental risks associated with each property are monitored as part of the Group's asset management processes.

Abacus' Sustainability Reports outline the impact that Abacus' business activities have on environmental, social and governance risks. They are available on our website.

Internal Audit

An independent consultant has been engaged to review business processes and undertake internal audit assessments throughout the year. When completed, reports are provided to the Audit and Risk Committee for review.

External Auditor

The procedures for the selection and appointment of the external auditor are set out in the Audit and Risk Committee Charter.

The Audit and Risk Committee Charter is available on our website.

Managing Director and CFO Declarations

Before approving the financial statements for a financial period, the Board receives from the Managing Director and Chief Financial Officer a declaration that, in their opinion, the financial records of the Group 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 Group. The declaration also includes a statement that their opinion has been formed on the basis of a sound system of risk management and internal control that is operating effectively.



Stakeholders

Building an Inclusive and Diverse Culture

The Board is committed to workplace diversity and inclusion, which includes but is not limited to, gender, age, tenure, sexual orientation, religious and cultural background. Diversity and inclusion at Abacus are about our commitment to equality and the treating of all individuals with respect.

Diversity targets set in 2021 and reviewed bi-annually are the responsibility of the People Performance Committee. Diversity objectives include measurable targets across the employment life cycle.

Abacus has and continues to recruit from a diverse pool of candidates for all positions filled.

A key objective achieved as at 30 June 2022 was exceeding the percentage target of female new hires.

Gender Diversity

Abacus maintained its target of minimum representation of 3 females on the Board. As at 30 June 2022, Abacus has 3 females on the Board, representing 43 percent of the Board.

Abacus' Sustainability Report also provides workplace metrics including gender composition and female salaries as a percentage of male salaries. The Sustainability Report is available on our website.

Flexible Work Practices

During the year all employees, regardless of role, had some opportunity to work flexibly.

Executive Remuneration and Performance

The People Performance Committee is responsible for assessing the processes for evaluating the performance of the Board and key executives. It also makes recommendations to the Board on the remuneration arrangements for non-executive directors and executives. The Committee may seek input from individuals on remuneration policies, but no individual employee is directly involved in deciding their own remuneration.

The Remuneration Report at page 15 to 36 of the Abacus Property Group Annual Financial Report for the year ended 30 June 2022 sets out the structure of the Group's remuneration arrangements. In summary, executive total remuneration comprises fixed and variable components (with both current and deferred elements to the variable component). Fixed remuneration reflects market rates and variable pay reflects a combination of individual and Abacus performance. The Group's remuneration policies, including security-based payment plans and the remuneration of key management personnel, are also discussed in the Remuneration Report.

The Board has the discretion to consider each executive's total contribution to the Group, in addition to specific key performance indicators which are established for each executive at the commencement of the relevant year.

Non-executive directors are paid fees for their service and do not participate in other benefits (with the exception of Group travel insurance cover) which may be offered other than those which are statutory requirements.

An annual review has taken place in the reporting period as set out in the Remuneration Report.



Securityholders

The Group aims to keep securityholders informed of significant developments and activities of the Group. Our website is updated regularly and includes biographical information for each director and senior executive, annual and half-yearly reports, distribution history and all other announcements lodged with the ASX. It also includes a corporate governance landing page, from which all relevant corporate governance information can be accessed. Furthermore, our website also includes webcasts of the results briefings.

The Group keeps a summary record for internal use of the issues discussed at group and one-on-one briefings with investors and analysts, including a record of those present where appropriate.

The Continuous Disclosure and Security Holder Communication Policy, which is available on our website, sets out Abacus' communication strategy with securityholders.

Routine queries received by the Group's registry are responded to by the registry. Non-routine queries are directed to the Group's General Manager – Investor Relations & Corporate Communications for response. Securityholders, other financial market participants and the financial media also communicate directly with the General Manager – Investor Relations & Corporate Communications to seek information and provide feedback. Relevant feedback is communicated by the General Manager – Investor Relations & Corporate Communications to the Managing Director and the Board as required.

All substantive resolutions at a meeting of securityholders are decided by a poll.

Corporate Reporting

The Group's external auditor attends our annual general meeting and is available at the meeting to answer questions from securityholders relevant to the audit.

The external auditor reviews the Group's full and half-year financial reports in accordance with the *Corporations Act 2001* (Cth) and Australian Accounting Standards. The external auditor provides an annual independence declaration which is set out on page 38 of the Abacus Property Group Annual Financial Report.

Other periodic corporate reports are verified internally by management.

Continuous Disclosure

The Group has a policy and procedures designed to ensure compliance with ASX Listing Rules disclosure requirements. The Managing Director is responsible for ensuring that the Group complies with its disclosure obligations.

All ASX Market Announcements are lodged via ASX online and are posted to our website immediately after release to the ASX. When Abacus provides briefings to analysts or media, the material on which the briefing is based (such as slides or presentations) is released to the market prior to the briefing.

Following a market announcement, an automatic email is sent to all directors and includes a copy of the market announcement.

The Managing Director is responsible for ensuring that the Group complies with its disclosure obligations.

Annual General Meeting

Abacus' annual general meeting is webcast to allow securityholders to hear proceedings online. There is also the functionality for investors to participate



Securityholders may vote online, by proxy or by attending meetings.

Electronic communications

Securityholders may elect to receive and send communications to Abacus and to the Group's registry electronically. Email contact details for the registry are provided on our website.



Roles and Responsibilities

The Board

The Board Charter sets out the functions and responsibilities reserved by the Board and those delegated to the Managing Director.

The Board is responsible for promoting the success of Abacus in a way which ensures that the interests of securityholders and stakeholders are promoted and protected. Specifically, the Board is responsible for:

- setting the strategic direction of Abacus and monitoring management's performance within that framework;
- determining key policies and procedures governing the operations of Abacus;
- approving acquisitions, disposals and expenditures in excess of designated limits;
- ensuring there are adequate resources available to meet Abacus' objectives;
- appointing and removing the Managing Director and overseeing succession plans for the key management team;
- approving and monitoring financing reporting and capital management;
- approving operating and capital budgets;
- approving and monitoring the progress of business objectives;
- approving the Risk Management Framework and ensuring that adequate risk management procedures exist and are being used;
- approving the Risk Appetite Statement which determines the overarching risk appetite for the Group;
- ensuring that Abacus has appropriate corporate governance structures in place including standards of ethical behaviour and a culture of corporate and social responsibility;
- ensuring compliance with all regulatory requirements;
- ensuring that the Board is and remains appropriately skilled to meet the changing needs of the Group;
- reviewing the Abacus insurance program at least annually having regard to the Group's business and the insurable risks associated with the Group's business;
- reviewing management compliance with the Abacus Work Health and Safety Policy;
- approving the Committee Charters which set out the role, composition and responsibilities of the Committees and ensuring the Committees consider matters relevant to their authority;
- approving Abacus' statement of values and Code of Conduct; and
- satisfying itself that Abacus' remuneration policies are aligned with our purpose, values, strategic objectives and risk appetite.

The Chair

The Board Charter sets out the functions and responsibilities specific to the Chair. Ms Salkinder was appointed Chair of Abacus Property Group on 30 August 2019. As Ms Salkinder is not considered to be an Independent Director, the Board appointed a Lead Independent Director. The current Lead Independent Director is Mr Haberlin, who was nominated to this position on 30 August 2019. The Lead Independent Director can assume the role of Chair when the Chair is unable to act in that capacity due to unavailability or lack of independence, in accordance with the Board Charter.



Abacus considers that its overall Board composition is appropriate in its circumstances and that it is well placed to fulfill its responsibilities. There is a clear division of responsibility between the Chair and the Managing Director.

The division of responsibility between the Chair and Managing Director has been agreed by the Board and is set out in the Board Charter.

The Chair is responsible for:

- leading the Board in its duties to Abacus;
- ensuring there are processes and procedures in place to evaluate the performance of the Board, its committees and individual directors;
- facilitating effective discussions at Board meetings; and
- ensuring effective communication with securityholders.

The Managing Director

The primary responsibilities of the Managing Director are set out in the Board Charter.

The Managing Director has a designated limit on acquisitions, disposals and expenditures and is responsible for the day-to-day operations of Abacus.

The Managing Director is responsible for:

- the policy direction of the operations of Abacus;
- the efficient and effective operation of Abacus;
- ensuring directors are provided with accurate and clear information in a timely manner to promote effective decision-making by the Board; and
- ensuring all material matters affecting Abacus are brought to the Board's attention.

Board Committees

The roles, responsibilities and composition requirements of each Board Committee are detailed in the individual Committee Charters. The Committee Charters are available on our website.

Nomination Committee

The Nomination Committee has six members. A majority of the committee members are independent directors. The Committee is chaired by the Chair of the Board.

The members of the committees and their attendance at meetings are provided on page 13 of the Abacus Property Group Annual Financial Report for the year ended 30 June 2022.



Audit and Risk Committee

The Committee has four members, all of whom are non-executive directors. A majority of the Committee members are independent directors. The Committee is chaired by an independent Chair, who is not the Chair of the Board.

The members of the Committee and their attendance at meetings are provided on page 13 of the Abacus Property Group Annual Financial Report for the year ended 30 June 2021. Details of the skills, experience and expertise of each member of the Committee are set out on page 12-13 of the Abacus Property Group Annual Financial Report for the year ended 30 June 2022. Other directors who are not members of the Committee, the external auditor and other senior executives attend Committee meetings by invitation.

The Audit and Risk Committee Charter also sets out the procedures for the selection and appointment of Abacus' external auditor.

People Performance Committee

The Committee has four members, all of whom are non-executive directors. A majority of the Committee members are independent directors. The Committee is chaired by an independent Chair, who is not the Chair of the Board.

The members of the Committee and their attendance at meetings are provided on page 13 of the Abacus Property Group Annual Financial Report for the year ended 30 June 2022.

Sustainability and WHS Committee

The Committee has three members, all of whom are non-executive directors. The Committee is chaired by an independent Chair, who is not the Chair of the Board.

The members of the Committee and their attendance at meetings are provided on page 13 of the Abacus Property Group Annual Financial Report for the year ended 30 June 2022.

Company Secretary

The Board Charter and Group Constitutions set out the role and responsibilities of the Company Secretary. The Company Secretary is directly accountable to the Board. Appointment of the Company Secretary is approved by the Board.

The Board Charter and Group Constitutions are available on our website.



Board Effectiveness

Board Member

Details of the skills, experience, expertise and length of service of each director are set out on page 12-13 of the Abacus Property Group Annual Financial Report for the year ended 30 June 2022.

At 30 June 2022 the Board comprises one executive director and six non-executive directors. The majority of the Board (Mr Alston, Mr Haberlin, Ms Kramer and Ms Qian) are independent members. Mr Bloom is considered non-independent.

The Chair of the Board (Ms Salkinder) is a non-executive director. The Board nominated Mr Haberlin as the Lead Independent Director on 30 August 2019.

Board Composition

Given the nature of the Group's business and current stage of development, the Board considers its current composition provides the necessary skills and experience to ensure a proper understanding of, and competence to deal with, the current and emerging issues of the business to optimise the financial performance of the Group and returns to securityholders.

The Board has determined that an independent director is one who:

- is not a substantial securityholder or an officer of, or is not otherwise associated directly with, a substantial securityholder of the Group;
- has not within the previous three years been employed in any executive capacity;
- has not within the last three years been a principal of a material professional adviser or a material consultant to the Group, or an employee materially associated with the service provided;
- is not a material supplier or customer of the Group, or an officer of or otherwise associated directly or indirectly with a material supplier or customer;
- does not have close family ties with any person who falls within any of the categories described above;
- has not been a director of the Group for such a period that their independence may have been compromised; and
- does not have a material contractual relationship with the Group other than as a director.

The majority of non-executive directors are independent. Any change in the independence of a non-executive director would be disclosed and explained to the market in a timely manner. The independence of each non-executive director is assessed at least annually and, in any case, as soon as practicable after any change in the non-executive director's interests, positions, associations or relationships. Non-executive directors confer regularly without management present.

The roles of Chair and Managing Director are also not exercised by the same individual.

Performance Evaluation

The Board has a documented Performance Evaluation Policy (which is available on our website) which outlines the process for evaluating the performance of the Board, its committees and individual directors as well as board performance reviews.

A Board performance evaluation was conducted for the period ending 30 June 2022.



Board Renewal

All directors of the Board other than the Managing Director are subject to re-election by rotation at least every three years.

Board Skills Matrix

Skills and experience		Rating
Real Estate, Property and Storage markets	<ul style="list-style-type: none">• Experience and industry knowledge in the management of properties, including development and acquisition.	Medium to high
Financial acumen	<ul style="list-style-type: none">• Expertise in markets where the trading of securities occurs, overseas investment and generating capital flow.• Experience in raising capital, investment banking and joint ventures at a listed corporation level.• Understands financial drivers of the business, and experience implementing or overseeing financial accounting, reporting and internal controls.	High
Listed and international markets	<ul style="list-style-type: none">• Experience working for listed companies and markets which operate under a defined set of regulations.• International business experience and exposure to different political, cultural, regulatory and business environments.	High
Data, digital and technology	<ul style="list-style-type: none">• Experience in adopting new digital, technologies or implementing technology projects, digital disruption and leveraging digital technologies.• Experience in practices intended to keep data secure and protect from unauthorized access or alterations.	Medium
Risk, compliance and governance	<ul style="list-style-type: none">• Expertise identifying and managing legal, regulatory, public policy and corporate affairs issues as well as anticipating and identifying risks and monitoring the effectiveness of both financial and non-financial risk management frameworks and controls.• Experience and a commitment to high standards of corporate governance.	High
Environment and sustainability	<ul style="list-style-type: none">• Commitment to and experience monitoring programs for social responsibility, carbon emissions reduction, proactive management of workplace safety, mental health and physical well-being, and responsible sourcing.	Medium to high



The Board considers that the current mix of skills is appropriate for the Group. The Board's diverse range of backgrounds, skills and experience supports effective governance and decision-making. The Board has determined that, collectively, its directors have skills and experience across the categories listed below. Assessment of the mix of skills and experience takes place routinely, taking into account the strategy and objectives of Abacus.

The Board skills matrix is reviewed and updated as part of the annual review process and includes a training needs analysis of individual directors.

Director Appointment and Re-Election

The Board Charter and Group Constitutions set out:

- the term of appointment of directors;
- remuneration;
- circumstances in which a director's office becomes vacant; and
- indemnity and insurance arrangements.

The Appointment and Selection of Non-Executive Directors Policy sets out the procedures followed when considering the appointment of a new director and the disclosures made to securityholders. Prior to appointment, appropriate checks are undertaken including ASIC disqualifications, checks as to the person's character and time commitments, experience, education, criminal record and bankruptcy history.

New directors appointed to the Board are required to seek election at the first AGM following their appointment. A Notice of Meeting is issued prior to the AGM to securityholders to vote on a director election or re-election and includes a recommendation from the directors who have reviewed the Board composition and skills matrix.

The Board Charter, Group Constitutions and the Selection and Appointment of Non-Executive Directors Policy are available on our website.

Director Induction and Continuing Development

The Selection and Appointment of Non-Executive Directors Policy provides for the induction and training of new directors.

As part of the annual review process Abacus undertakes a training needs analysis of individual directors.

Board Access to Information and Independent Advice

The Board Charter and Group Constitutions set out:

- rights of access to corporate information; and
- Abacus' policy on when directors may seek independent professional advice at Abacus' expense.

The Board Charter and Group Constitutions are available on our website.

Board and Board Committee Meetings

The members of each Committee and their attendance at meetings are provided on page 13 of the Abacus Property Group Annual Financial Report for the year ended 30 June 2022.

ASX Additional Information

Abacus Property Group is made up of the Abacus Trust, Abacus Income Trust, Abacus Storage Property Trust, Abacus Group Holdings Limited, Abacus Group Projects Limited and Abacus Storage Operations Limited. The responsible entity of the Abacus Trust and Abacus Income Trust is Abacus Funds Management Limited. The responsible entity of the Abacus Storage Property Trust is Abacus Storage Funds Management Limited. Unless specified otherwise, the following information is current as at 12 August 2022.

Number of holders of ordinary fully paid stapled securities	7,964
Voting rights attached to ordinary fully paid stapled securities	one vote per stapled security
Number of holders holding less than a marketable parcel of ordinary fully paid stapled securities	1,270
Secretary, Abacus Funds Management Limited Secretary, Abacus Storage Funds Management Limited Secretary, Abacus Group Holdings Limited Secretary, Abacus Group Projects Limited Secretary, Abacus Storage Operations Limited	Rebecca Pierro
Registered office Abacus Funds Management Limited Abacus Storage Funds Management Limited Abacus Group Holdings Limited Abacus Group Projects Limited Abacus Storage Operations Limited	Level 34, Australia Square 264-278 George Street Sydney NSW 2000 612 9253 8600
Registry	Boardroom Pty Limited Level 12, 225 George Street Sydney NSW 2000 (02) 9290 9600
Other stock exchanges on which Abacus Property Group securities are quoted	none
Number and class of restricted securities or securities subject to voluntary escrow that are on issue	none
There is no current on-market buy-back	

SUBSTANTIAL SECURITYHOLDER NOTIFICATIONS

The name of the substantial shareholder who has notified Abacus in accordance with section 671B of the Corporations Act 2001 is:

Securityholders	Number of Securities
Calculator Australia Pty Limited	477,498,698

SECURITIES REGISTER

Number of Securities	Number of Securityholders	Total Securities
1-1,000	1,951	739,411
1,001-5,000	2,744	7,612,793
5,001-10,000	1,478	10,787,921
10,001-100,000	1,704	40,255,725
100,001-over	87	833,033,272
Totals	7,964	892,429,122

TOP 20 LARGEST SECURITYHOLDINGS

Holder Name	Number of Securities	% Issued Securities
CALCULATOR AUSTRALIA PTY	411,708,965	46.134%
HSBC CUSTODY NOMINEES	128,968,202	14.451%
J P MORGAN NOMINEES AUSTRALIA	89,736,687	10.055%
CITICORP NOMINEES PTY LIMITED	62,106,976	6.959%
CALCULATOR AUSTRALIA PTY	51,192,965	5.736%
NATIONAL NOMINEES LIMITED	22,942,723	2.571%
BNP PARIBAS NOMS PTY LTD	15,039,656	1.685%
CALCULATOR AUSTRALIA PTY LTD	14,596,768	1.636%
CITICORP NOMINEES PTY LIMITED	8,190,103	0.918%
BNP PARIBAS NOMS PTY LTD	3,681,830	0.413%
BRISPOT NOMINEES PTY LTD	3,149,443	0.353%
INVIA CUSTODIAN PTY LTD	1,638,438	0.184%
CHARTER HALL WHOLESALE MANAGEMENT	1,500,000	0.168%
BNP PARIBAS NOMS (NZ) LTD	819,936	0.092%
INVIA CUSTODIAN PTY LIMITED	801,935	0.090%
NULIS NOMINEES (AUSTRALIA) LTD	801,718	0.090%
AKAT INVESTMENTS PTY LIMITED	800,000	0.090%
SANDHURST TRUSTEES LTD	692,784	0.078%
NETWEALTH INVESTMENTS LIMITED	684,006	0.077%
HSBC CUSTODY NOMINEES (AUSTRALIA) LTD	682,259	0.076%