
Disclosure Policy

Whitefield Income Limited

This Policy was approved 18 June 2024.

Objectives of this Policy

The objectives of this policy are:

- to ensure compliance with the ASX Listing Rules and the Corporations Act 2001 by all personnel engaged by or acting for Whitefield;
- to encourage a fully informed market for the Company's stakeholders
- to ensure accountability for compliance with this policy.

Application

This policy applies to the Company's Directors, officers and all persons acting in an executive capacity for the Company, whether directly or as an outsourced service provider.

Requirements for the Company's Disclosure to ASX

As a listed entity, Whitefield will be required to comply with ASX Listing Rules including:

- Chapter 3 – Continuous Disclosure; and
- Chapter 4 – Periodic Disclosure.

Under ASX Listing Rule 3.1 Whitefield must inform the ASX immediately, should the Company become aware of any information that a reasonable person would expect to have a material effect on the Company's share price or value.

Under Chapter 4 of the ASX Listing Rules Whitefield must also comply with specified periodic reporting requirements.

Appendix A summarises the Company's disclosure obligations under ASX Listing Rules 3 and 4.

All ASX releases are available on the ASX website. A subset of releases is also available on the "News and Reports" tab on the Company's website www.whitefield.com.au

Requirements for personnel to inform the Company

All persons to whom this policy applies shall be required to report any price sensitive information (as defined under ASX LR 3.1) to the Company Secretary and Managing Director immediately should they become aware of it, unless they have a high degree of certainty that both the Company Secretary and Managing Director are already in possession of this information.

Assessment and reporting of price sensitive information

Once the Company Secretary and Managing Director receive, or otherwise become aware of, price sensitive information (as defined under ASX LR 3.1) they shall assess the information in accordance with the requirements of ASX LR 3.1 and agree upon the actions that are required by that Rule.

Where the information meets the materiality requirements of the listing rule, the information and recommended action shall be presented to the Board for review and ultimate approval.

Review of Periodic Submissions & Other Reports

Half and full year reports shall be subject to review and approval by executive management, the Audit & Risk Committee, Board and external auditor.

Monthly Net Asset Backing releases shall be subject to review and approval by executive management in accordance with the company's internal control procedures.

The company subjects all reports to a series of checks based on their risk and materiality. The verification processes adopted are noted in the Report Verification Matrix below:

Report Verification Matrix	Internal Executive Cross Checking	Pre-Issuance Board or Committee Review	External Audit	Post-Issuance Scrutiny ¹
Financial Statements	✓	✓	✓	✓
Quarterly Reports	✓	✓	-	✓
Asset Backing Releases	✓	-	-	✓
Other Documents	✓	-	-	✓

[¹ Documents are available for scrutiny by all executives and Board].

Post Issuance Scrutiny

The Board is provided with a copy of all material company announcements promptly after they are issued (if not otherwise provided prior to issuance).

Presentations

Presentations or equivalent documents that outline information about the company, its outlook or performance shall be issued to market immediately prior to the presentation or meeting, where the information contained is both material and new.

Monitoring of compliance with this policy

The Managing Director and Company Secretary are responsible for day to day monitoring and implementation of processes to satisfy the Company's continuous disclosure obligations.

The Board shall also monitor the Company's compliance with these obligations on a regular basis.

Appendix A

This is a summary of the Company's disclosure obligations under Chapter 3 (Continuous Disclosure) and Chapter 4 (Periodic Disclosure) of the ASX Listing Rules.

The summary covers disclosures relating to the Company's regular activities. Refer to the Company Secretary and Managing Director for disclosure obligations that may arise in relation to non-routine activities.

Action	Disclosure Requirements	Relevant Rule(s)
Corporate Actions		
Dividends	<ul style="list-style-type: none"> Immediately notify ASX of a decision to pay a dividend. 	<ul style="list-style-type: none"> Listing Rule 3.21 Appendix 3A.1 Appendix 6A (s1)
Share Purchase Plan	<ul style="list-style-type: none"> Provide ASX with a draft timetable for comment. Give ASX the SPP terms at the same time as they are sent to shareholders. Notify ASX of proposed issue of securities. Lodge cleansing notice within 24 hrs before the offer is made. Give ASX the SPP documentation at the same time it is sent to shareholders. Notify ASX of SPP results, once determined. Lodge application to list securities issued under the SPP in accordance with the timetable. 	<ul style="list-style-type: none"> Listing Rule 3.17 Appendix 3B Appendix 2A Appendix 7A (s12) ASIC Instrument 2019/547 ASIC RG 125
Director & Substantial Shareholder Disclosures		
Director interests	<ul style="list-style-type: none"> Where the notifiable interest of a director changes, lodge an Appendix 3X, 3Y or 3Z as appropriate, no more than 5 business days after the change. 	<ul style="list-style-type: none"> Listing Rule 3.19
Substantial Shareholders	<ul style="list-style-type: none"> If WHI receives a substantial shareholder notice that indicates materially different information to that currently held, give a copy of the notice to ASX. 	<ul style="list-style-type: none"> Listing Rule 3.17.2 S671B Corps Act
Financial and other Reporting		
Monthly NTA	<ul style="list-style-type: none"> Give ASX the NTA no later than 14 days after month end. 	<ul style="list-style-type: none"> Listing Rule 4.12
Quarterly Report	<ul style="list-style-type: none"> Give ASX the quarterly report at the same time it is sent to shareholders. 	<ul style="list-style-type: none"> Listing Rule 3.17
Half Yearly Report	<ul style="list-style-type: none"> Give ASX the half year report immediately it is ready to be given to ASX and no later than two months after period end. 	<ul style="list-style-type: none"> Listing Rule 4.2A Listing Rule 4.2B Appendix 4D
Preliminary Final Report	<ul style="list-style-type: none"> Give ASX the preliminary final report immediately it is ready to be given to ASX and no later than two months after period end. 	<ul style="list-style-type: none"> Listing Rule 4.3A Listing Rule 4.3B Appendix 4E
Annual Report and Corporate Governance Statement	<ul style="list-style-type: none"> Give ASX a copy of the annual report at the same time as it is sent to shareholders. Give ASX the Corporate Governance Statement and Appendix 4G at the same time as the annual report. 	<ul style="list-style-type: none"> Listing Rule 4.7.1 Listing Rule 4.7.3 Listing Rule 4.7.4 Appendix 4G
Other documents sent to shareholders	<ul style="list-style-type: none"> Immediately give ASX a copy of any other document sent to shareholders. 	<ul style="list-style-type: none"> Listing Rule 3.17.1
Annual General Meeting		

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Action	Disclosure Requirements	Relevant Rule(s)
Annual General Meeting	<ul style="list-style-type: none">• Where the business of the meeting includes any of the matters in Listing Rule 15.1, provide ASX a draft. The document cannot be finalised until ASX advises it has no objection.• Give ASX the notice of meeting at the same time it is sent to shareholders.• Give ASX any prepared announcement that will be delivered at the meeting, no later than the start of the meeting.• Give ASX the outcome of resolutions passed at the meeting, immediately after the meeting.	<ul style="list-style-type: none">• Listing Rule 3.13.1• Listing Rule 3.13.2• Listing Rule 3.13.3• Listing Rule 3.17• Listing Rule 15.1• S251AA Corps Act

Further reference:

- ASX Guidance Note 8 provides further information on continuous disclosure obligations.
- ASX Guidance Note 14 provides further information on ASX Markets Announcements Platform.
- ASX Appendices 6A and 7A set out timetables that entities must follow, unless ASX otherwise agrees.