CORPORATE GOVERNANCE STATEMENT

30 JUNE 2026

Board Composition

The skills, experience, and expertise relevant to the position of each director and board committee member, who is in the office at the date of the annual report and their term of office are detailed in the Directors' report.

The Board was substantially renewed during the reporting period.

The directors in office as at 30 June 2026 were:

- Mr Omer Granit – appointed Non-Executive Director on 15 September 2025 and Executive Chair on 10 November 2025
- Mr James (Jim) Haden – appointed Executive Director on 9 December 2025 and Managing Director on 13 July 2026
- Ms Lucy Robb Vujcic – appointed Non-Executive Director on 10 November 2025
- Mr Mehmet Ata Gokyildirim – appointed Non-Executive Director on 10 November 2025

The directors that resigned from office during the financial year ended 30 June 2026 were:

- Mr Vivek Rao – resigned 15 September 2025
- Mr James Walker (Chair) – resigned 10 November 2025
- Mr Stephe Wilks – resigned 10 November 2025
- Mr Jean-Michel Pelaprat – resigned 9 December 2025

When determining the independent status of a Director, the Board used the Guidelines detailed in the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations (4th edition).

The Board sets out below its "if not why not" report in relation to those matters of corporate governance where the Company's practices depart from the recommendations contained in the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations (4th edition).

This Corporate Governance Statement is current as at 31 August 2026 and has been approved by the Board.

PRINCIPLE 1 – LAY SOLID FOUNDATIONS FOR MANAGEMENT AND OVERSIGHT		
	Recommendation	**BluGlass Limited Current Practice**
1.1	A listed entity should disclose: (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.	*Complies.* The Board has adopted a Board Charter in the Corporate Governance Plan, which sets out the role of the Board and its relationship with management. The Board Charter sets out the division of responsibilities between the Board and management by specifying functions and responsibilities for the Board and those delegated to management, in order to manage expectations and avoid ambiguity in relation to their respective roles and accountabilities. The Board is also responsible for the overall corporate governance of the Company. The Board Charter sets out the role and responsibility of the Chair. The Board has delegated to the Chief Executive Officer (CEO) and Chief Financial Officer (CFO) the authority and power to manage the Company as specified by the Board from time to time. The CEO & CFO may sub-delegate aspects of this authority and power but remain accountable to the Board for the Company's performance and are required to report regularly to the Board on the performance of the Company's business units. The Board Charter is available at www.bluglass.com.au in the Corporate Governance Section within the Corporate Governance Plan.
1.2	A listed entity should: (a) undertake appropriate checks before appointing a person or putting forward to security holders a candidate 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.	*Complies.* The Company provides information to shareholders about candidates seeking election as a director at a general meeting, to enable shareholders to make an informed decision on whether or not to elect the candidate, including: their relevant qualifications and experience and the skills they bring to the Board; details of any other material Directorships currently held by the candidate; the Board's view on whether the Director is considered to be independent; and, a recommendation by the Board in respect of the election of the candidate and a summary of the reasons.

		The Company will provide information to shareholders about Directors seeking re-election at a general meeting, to enable them to make an informed decision on whether or not to re-elect the Director, including the term of office already served by the Director.
1.3	A listed entity should have a written agreement with each director and senior executive setting out the terms of their appointment.	*Complies.* The terms of the appointment for non-executive directors are set out in writing and cover matters such as the term of the appointment, time commitment envisaged, required committee work and other special duties, requirements to disclose a relevant interest which may affect independence, corporate policies and procedures, indemnities, and remuneration entitlements. Executive directors and senior executives enter into service contracts which detail the above matters as well as the person or bodies to whom they report, the circumstances in which their service may be terminated with or without notice, and any entitlements upon termination.
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.	*Complies.* Ms Patricia Vanni resigned as Company Secretary effective 6 January 2026 and Mr Andrew Palfreyman was appointed Company Secretary with effect from the same date. The skills and experience of the Company Secretary are set out in the Directors' Report within the 2026 Annual Report. The Company Secretary is appointed by and reports directly to the Board through the Chair in respect of matters relating to the proper functioning of the Board. All directors have access to the Company Secretary for all Board and governance-related issues.
1.5	A listed entity should: (a) have and disclose a diversity policy; (b) through its board or a committee of the board, set measurable objectives in the composition of its board, senior executives, and workforce generally, and disclose in relation to each reporting period: (1) the measurable objectives set for that period to achieve gender diversity; (2) the entity's progress towards achieving those objectives; and (3) (A) the respective proportions of men and 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 (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.	*Complies.* The Company is committed to the principles of employing people with a broad range of experiences, skills, and views. The Board and all senior executives, managers, and employees are responsible for promoting workforce diversity. The Company has adopted a Diversity Policy, which is available at www.bluglass.com.au. The Diversity Policy sets out how and when measurable objectives will be set, including strategies to meet these objectives. The respective proportions of men and women on the Board, in senior executive positions, and across the whole organisation as at 30 June 2026 are: Board: Male 75% / Female 25% Senior Executive: Male 100% / Female 0% Whole Organisation: Male 82% / Female 18%
1.6	A listed entity should: (a) have and disclose a process for periodically evaluating the performance of the board, its committees, and individual directors; and (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.	*Complies.* Refer to the Corporate Governance Plan, which is available at www.bluglass.com.au. The Company conducted its performance evaluation of the Board, its committees and individual directors in accordance with its established process during the period.
1.7	A listed entity should: (a) have and disclose a process for periodically evaluating the performance of its senior executives at least once every reporting period; and (b) disclose, for each reporting period, whether a performance evaluation has been undertaken in accordance with that process or in respect of that period.	*Complies.* Refer to the Corporate Governance Plan, which is available at www.bluglass.com.au. The Company conducted its performance evaluation of senior executives in accordance with its established process during the period.

PRINCIPLE 2 – STRUCTURE THE BOARD TO BE EFFECTIVE AND ADD VALUE		
	Recommendation	**BluGlass Limited Current Practice**
2.1	The board of a listed entity should: (a) have a nomination committee which: (1) has at least three members, the majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (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 (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.	*Partially complies.* The Company has a Nomination and Remuneration Committee. Its members, Ms Lucy Robb Vujcic and Mr Mehmet Ata Gokyildirim, have served on the Committee since their appointment to the Board on 10 November 2025. The members of the Committee are Ms Lucy Robb Vujcic and Mr Mehmet Ata Gokyildirim, each of whom is an independent Non-Executive Director. The Committee is chaired by Mr Mehmet Ata Gokyildirim, an independent Non-Executive Director. The Committee has two members and therefore does not satisfy paragraph (a)(1), which requires at least three; it is otherwise constituted in accordance with the recommendation. Given the size of the Board, the Board considers a two-member Committee appropriate, and matters within the Committee's remit are also considered by the full Board. A copy of the Nomination and Remuneration Committee Charter is contained in Annexure 6 of the Corporate Governance Plan, which is available at www.bluglass.com.au. Refer to the Directors' Report contained in the Annual Report for the number of meetings held and the attendance of each member during the financial year.
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.	*Complies.* The Skills Matrix is available at www.bluglass.com.au in the Corporate Governance Section. The Board Skills Matrix was reviewed and updated following the renewal of the Board during the reporting period and is current as at 31 August 2026.
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, association or relationship of the type described in Box 2.3 but the board is of the opinion that it does not compromise the independence of the director, the nature of the interest, position, association or relationship in question and an explanation of why the board is of that opinion; and (c) the length of service of each director.	*Complies.* The Board members and their independent status are set out below: • Ms Lucy Robb Vujcic – Non-Executive Director – Independent • Mr Mehmet Ata Gokyildirim – Non-Executive Director – Independent • Mr Omer Granit – Executive Chair – not independent (executive office held) • Mr James Haden – Managing Director and Chief Executive Officer – not independent (executive office held) • Mr Yam Rubenstein – Non-Executive Director (appointed 21 August 2026, after the end of the reporting period) – not independent Mr Rubenstein and Mr Granit do not hold securities in the Company directly. They share control of J76 BLG LLC, which holds 8,333,334 fully paid ordinary shares and 8,333,334 unlisted options exercisable at $0.38 each on or before 31 May 2028, acquired under the Placement approved by shareholders and completed on 15 June 2026. Having regard to the nature and size of that interest, and consistent with the factors set out in Box 2.3, the Board does not consider Mr Rubenstein to be an independent director. Mr Gokyildirim acquired an indirect interest in 625,000 fully paid ordinary shares and 625,000 attaching options during the reporting period through participation in the Placement, which was approved by shareholders at the Company's General Meeting. The Board does not consider that holding to be material or to compromise Mr Gokyildirim's independence. The Board considered the circumstances of each director and determined that each of Ms Robb Vujcic and Mr Gokyildirim is free from any interest, position, association or relationship that might influence, or reasonably be perceived to influence, the independent exercise of their judgement. Refer to the "Information on Directors" Section as per the 2026 Annual Report for the length of service of each director.

2.4	A majority of the board of a listed entity should be independent directors.	*Does not comply.* For the period from 1 July 2025 to 9 December 2025, a majority of the Board was independent. As at 30 June 2026 the Board comprised four directors, being an Executive Chair, Managing Director and two independent Non-Executive Directors. Accordingly, a majority of the Board was not independent for the period from 10 November 2025 to 30 June 2026.
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.	*Does not comply.* Mr James Walker held the office of Chair until his resignation on 10 November 2025 and was not considered independent by reason of the interim executive officer role he performed from June 2021 until March 2023. Mr Omer Granit was appointed Executive Chair on 10 November 2025. As Mr Granit holds an executive office, the Chair is not an independent director. The Board considers that Mr Granit's executive involvement is appropriate at the Company's current stage of commercialisation, particularly in relation to the Company's access to global capital markets and its United States customer and defence relationships. The Chair is not the same person as the Chief Executive Officer. The Chief Executive Officer role was performed by Mr James Haden throughout the reporting period.
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.	*Complies.* New directors will undertake an induction programme coordinated by Management. The programme includes strategy briefings, business unit overviews, explanations of company procedures, culture, values, history, and other pertinent information. New directors are also given access to board policies, charters, and minutes. Refer to Annexure 1 of the Corporate Governance Plan, which is available at www.bluglass.com.au.

PRINCIPLE 3 – INSTIL A CULTURE OF ACTING LAWFULLY, ETHICALLY AND RESPONSIBLY		
	Recommendation	**BluGlass Limited Current Practice**
3.1	A listed entity should articulate and disclose its values.	*Complies.* Refer to Section 2 of the Corporate Governance Plan, which is available at www.bluglass.com.au.
3.2	A listed entity should: (a) have and disclose a code of conduct for its directors, senior executives and employees; (b) ensure that the board or a committee of the board is informed of any material breaches of that code.	*Complies.* The Board is committed to observing the highest standards of corporate practice and business conduct. Accordingly, the Board has adopted a Code of Conduct, which is incorporated into Annexure 2 of the Corporate Governance Plan, which is available at www.bluglass.com.au. The Code of Conduct articulates acceptable practices for Directors, senior executives, and relevant employees to guide their behaviour and to demonstrate the commitment of the Company to ethical practices.
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.	*Complies.* The Board is committed to observing the highest standards of corporate practice and business conduct. Accordingly, the Board has adopted a Whistle-Blower Policy for all employees, which is incorporated into the Corporate Governance Plan (Refer to Annexure 9), which is available at www.bluglass.com.au.
3.4	A listed entity should: (a) have and disclose an anti-bribery and corruption policy; and (b) ensure that the board or a committee of the board is informed of any material breaches of that policy.	*Complies.* The Board is committed to observing the highest standards of corporate practice and business conduct. Accordingly, the Board has adopted an Anti-Bribery and Corruption Policy for all employees, which is incorporated into the Corporate Governance Plan. Refer to Annexure 10 of the Corporate Governance Plan, which is available at www.bluglass.com.au.

PRINCIPLE 4 – SAFEGUARD THE INTEGRITY OF CORPORATE REPORTS		
	Recommendation	**BluGlass Limited Current Practice**
4.1	The board of a listed entity should: (a) have an audit committee which: (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: (3) the charter of the committee; (4) the relevant qualifications and experience of the members of the committee; and (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 (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.	*Does not fully comply.* Refer to Annexure 5 of the Corporate Governance Plan, which is available at www.bluglass.com.au. Until 15 September 2025 the Audit and Risk Committee comprised Mr Vivek Rao (Chair), Mr Stephe Wilks and Mr James Walker – three members, all non-executive, a majority independent, chaired by an independent director who was not the Chair of the Board – and satisfied paragraph (a). Following Mr Rao's resignation the Committee comprised Mr Wilks and Mr Walker until 10 November 2025. Since that date its members have been Ms Lucy Robb Vujcic (Chair) and Mr Mehmet Ata Gokyildirim, both independent non-executive directors; the Chair of the Committee is not the Chair of the Board. From 15 September 2025 the Committee did not satisfy paragraph (a)(1), which requires at least three members; it otherwise meets each element of paragraph (a). The Board considers the composition appropriate to the current size of the Board. In accordance with paragraph (b), the Committee and the Board review the Company's corporate reporting and the external auditor's reports and may meet with the auditor without management present. The Board, on the Committee's recommendation, is responsible for the appointment and removal of the external auditor and monitors audit partner rotation in accordance with the Corporations Act 2001 (Cth). The relevant qualifications and experience of the members of the Committee are set out in the "Information on Directors" section of the Annual Report. Refer to the Directors' Report contained in the Annual Report for the number of meetings held and the attendance of each member during the financial year.
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.	*Complies.* The Board has a process to receive written assurances from the CEO and the CFO that the Company's financial records have been maintained in accordance with the Corporations Act and the financial reports represent a true and fair view, in all material respects, of the Company's financial condition and operational results, and are in accordance with relevant accounting standards, and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively. The Board does and will continue to seek these assurances prior to approving the annual financial statements for all half-year and full-year results.
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.	*Complies.* The Board ensures that any periodic corporate report the Company releases to the market that has not been subject to audit or review by an external auditor is approved in accordance with the process outlined in the Continuous Disclosure Policy and Communications Strategy, which is incorporated into the Corporate Governance Plan (Refer to Annexure 8), which is available at www.bluglass.com.au.

PRINCIPLE 5 – MAKE TIMELY AND BALANCED DISCLOSURE		
	Recommendation	**BluGlass Limited Current Practice**
5.1	A listed entity should have and disclose a written policy for complying with its continuous disclosure obligations under listing rule 3.1.	*Complies.* The Board has adopted a Continuous Disclosure Policy and Communications Strategy, which is incorporated into the Corporate Governance Plan (Refer to Annexure 8), which is available at www.bluglass.com.au. A Continuous Disclosure Policy and Communications Strategy establishes procedures designed to ensure compliance with ASX

		Listing Rule disclosure requirements and to ensure accountability at a senior executive level for that compliance. The focus of these procedures is on continuous disclosure of any information concerning the Group that a reasonable person would expect to have a material effect on the price of the Company's securities and improving access to information for all investors. The Company Secretary is responsible for interpreting the Continuous Disclosure Policy and where necessary, informing the Board. The purpose of the procedures for identifying information for disclosure is to ensure timely and accurate information is provided to the same extent to all shareholders and market participants. The Company Secretary is responsible for all communications with the ASX. All Company announcements are vetted and authorised by the Board and senior executives to ensure they are made in a timely manner, are factual, do not omit material information and are expressed in a clear and objective manner which allows investors to assess the impact of the information when making investment decisions.
5.2	A listed entity should ensure that its board receives copies of all material market announcements promptly after they have been made.	*Complies.* The Board receives copies of all material market announcements promptly after they have been made.
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.	*Complies.* A copy of the presentation materials for any new and substantive investor or analyst presentation will be released on the ASX Market Announcements Platform ahead of the presentation.

PRINCIPLE 6 – RESPECT THE RIGHTS OF SECURITY HOLDERS		
	Recommendation	**BluGlass Limited Current Practice**
6.1	A listed entity should provide information about itself and its governance to investors via its website.	*Complies.* The 'Investors' section of our Website is the primary medium of providing information to all shareholders and other stakeholders. It has been designed to enable information to be accessed in a clear and readily accessible manner. The 'Investors' section of our Website contains information relevant to shareholders and other stakeholders including: all relevant announcements made to the market, including annual and half year reports; information provided to analysts or media during briefings; and notices of meeting and explanatory material.
6.2	A listed entity should have an investor relations program that facilitates effective two-way communication with investors.	*Complies.* The Board is committed to facilitating effective two-way communication with its shareholders, investors, and other stakeholders, and has a Communication Strategy which is incorporated into the Corporate Governance Plan (Refer to Annexure 8), which is available at www.bluglass.com.au, which defines and supports this commitment.
6.3	A listed entity should disclose how it facilitates and encourages participation at meetings of security holders.	*Complies.* Shareholders will be encouraged to attend the Company's general meetings and notice of such meetings will be given in accordance with the Company's Constitution, the Corporations Act, and the ASX Listing Rules. Shareholders are able to submit questions ahead of a meeting and to attend and vote in person or by proxy, and the Company's external auditor attends the annual general meeting and is available to answer questions relevant to the audit. For further information, refer to Annexure 8 of the Corporate Governance Plan, which is available at www.bluglass.com.au.
6.4	A listed entity should ensure that all substantive resolutions at a meeting of security holders are	*Complies.* All substantive resolutions at a meeting of security holders are decided by a poll.

	decided by a poll rather than by a show of hands.	
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.	*Complies.* Investors are able to communicate with the Company electronically by emailing the Company Secretary. Investors are also able to communicate with the Company's registry electronically by emailing the registry or via the registry's website. The Company encourages its shareholders to receive company information electronically by registering their email addresses online with the Company's share registry.

PRINCIPLE 7 – RECOGNISE AND MANAGE RISK		
	Recommendation	**BluGlass Limited Current Practice**
7.1	The board of a listed entity should: (a) have a committee or committees to oversee risk, each of which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (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 (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.	*Partially complies.* Refer to Annexure 5 of the Corporate Governance Plan, which is available at www.bluglass.com.au. Risk is overseen by the Audit and Risk Committee. Its composition, chair and meetings during the reporting period are set out at Recommendation 4.1; from 15 September 2025 the Committee had fewer than the three members required by paragraph (a)(1), and it otherwise meets the requirements of paragraph (a). In accordance with paragraph (b), the Committee and the Board oversee the Company's risk management framework: the Company maintains a risk register, reviews its material business risks and the effectiveness of the framework at least annually, and management reports to the Committee and the Board on those risks. Refer to the Directors' Report contained in the Annual Report for the number of meetings held and the attendance of each member during the financial year.
7.2	The board or a committee of the board should: (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 (b) disclose, in relation to each reporting period, whether such a review has taken place.	*Complies.* Refer to Annexure 4 of the Corporate Governance Plan, which is available at www.bluglass.com.au. A review of the risk management framework was undertaken by the Board during the reporting period.
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.	*Complies.* The Company does not have an internal audit function in place. The CEO and CFO, in conjunction with the Audit and Risk Committee and the external auditors (in conjunction with annual and half-year audits), periodically undertake an evaluation of the Company's internal control processes and the effectiveness of its risk management processes.
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.	*Complies.* The Board considers it has moderate exposure to environmental risks, and the Board addresses the key risks affecting the Company via its audit and risk management function. The Company maintains a risk register that is the subject of annual review. The Company has disclosed its material business risks in the Annual Report, which does not include any environmental or social risks on the basis the Board does not consider them material to the business. The Company continues to monitor the phased commencement of the mandatory climate-related financial disclosure regime under the *Corporations Act 2001* (Cth) and AASB S2, and will report under that regime from the first annual reporting period in which it becomes a reporting entity.

PRINCIPLE 8 – REMUNERATE FAIRLY AND RESPONSIBLY		
	Recommendation	**BluGlass Limited Current Practice**
8.1	The board of a listed entity should: (a) have a remuneration committee which: (1) has at least three members, a majority of whom are independent directors; and (2) is chaired by an independent director, and disclose: (3) the charter of the committee; (4) the members of the committee; and (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 (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.	*Partially complies.* The Company has a Nomination and Remuneration Committee comprising Ms Lucy Robb Vujcic and Mr Mehmet Ata Gokyildirim, each of whom is an independent Non-Executive Director. The Committee is chaired by Mr Mehmet Ata Gokyildirim, an independent Non-Executive Director. The Committee has two members and therefore does not satisfy the requirement in paragraph (a)(1) for a committee of at least three members, but otherwise meets the requirements of paragraph (a). A copy of the Nomination and Remuneration Committee Charter is contained in Annexure 6 of the Corporate Governance Plan, which is available at www.bluglass.com.au. Refer to the Directors' Report contained in the Annual Report for the number of meetings held and the attendance of each member during the financial year.
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.	*Complies.* Refer to Annexure 6 of the Corporate Governance Plan, which is available at www.bluglass.com.au. Refer to the Remuneration Report contained in the Directors' Report of the Annual Report.
8.3	A listed entity that 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.	*Complies.* Refer to Annexure 3 of the Corporate Governance Plan, which is available at www.bluglass.com.au.