

### Summary

This practice note assists issuers of quoted equity securities to comply with the annual report content requirements of the NZX Listing Rules. It provides a checklist for verification of annual reports and key governance composition requirements.

### Relevant NZX Listing Rules: 2.1.1, 2.13.2, 3.7.1 and 3.8.1

Under rule 9.15.1 of the NZX Listing Rules (**Rules**), NZX Limited (**NZX**) may act by and through NZX Regulation Limited (**NZ RegCo**) in performing any function or discharging any power set out in the Rules. References in this Practice Note to NZX therefore also include NZ RegCo in relation to any regulatory activity or discretion.

### Annual report and governance checklist

An annual report and governance checklist has been developed as a tool to assist equity issuers to verify compliance with the annual report content and key governance requirements under the Rules. The checklist is voluntary.

The checklist covers:

- board and audit committee composition requirements (Rules 2.1.1 and 2.13.2);
- annual report content requirements (Rules 3.7.1 and 3.8.1); and
- recommendations in the NZX Corporate Governance Code (**NZX Code**).

The checklist provides a summary of the relevant Rule or NZX Code recommendation. It should be read in conjunction with the relevant Rule. The Rules are available [here](#).

Please note the annual report requirements in Rules 3.7.1 and 3.8.1 can vary for some issuers, including registered banks and mining issuers. Issuers should also consider any specific legal or other regulatory reporting requirements that apply to them.

The voluntary checklist is available [here](#). NZX may update the checklist from time to time, so issuers should ensure that they use the most recent version.

Please contact NZ RegCo if you have any questions: [issuer@nzregco.com](mailto:issuer@nzregco.com) or +64 4 495 2825.