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## Risk Management Policy

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### Scope and Purpose

In this Risk Management Policy (**Policy**), when the terms 'we', 'our' or 'us' are used, it means 360 Capital FM Limited ABN 15 090 664 396 (AFS Licence Number 221 474) and/or its related bodies corporate (as the context requires) unless otherwise stated.

360 Capital FM Limited is a public company, wholly owned by the ASX listed 360 Capital Group (ASX: TGP) which is comprised of the 360 Capital Group Limited ACN 113 569 136 and the 360 Capital Investment Trust ARSN 104 552 598 (**360 Capital Group**).

This policy outlines the framework 360 Capital Group and its subsidiaries use to meet our risk obligations. Our objective is to ensure that 360 Capital Group has appropriate mechanisms to detect, assess, manage and report key risks.

### Overview

360 Capital Group is committed to embedding risk management in all its practices and processes so as to protect investors and the business.

This Policy forms part of the broader Risk Management Framework (**Framework**) and is reviewed and ratified by the Board to ensure appropriate controls and procedures are put in place to mitigate risks and minimise the potential loss or damage to investors and 360 Capital.

### Risk Management Framework

360 Capital Group is committed to continually improving and strengthening its Framework, capabilities, policies and procedures using an integral risk management approach.

The key components of the Framework include:

- Policies and procedures that provide direction on minimum acceptable standards of business practice;
- Compliance attestations where employees provide ongoing confirmations regarding the identification of risks and the robustness of controls;
- Timely breach and incident reporting that enables the review of areas of risk realisation and future focus for risk and compliance;
- Internal monitoring where key controls and processes are subject to review;
- Training where employees receive risk and compliance training; and
- Regular reviews of our Risk Register by management and the Board of Directors.



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## Responsibilities

- a) Board: The Board assumes ultimate responsibility for oversight of the Risk Management Framework of 360 Capital Group. The Board's Charter details the activities the Board is responsible for.
- b) Audit and Risk Committee: The primary risk management function of the Committee is to assist the Board in fulfilling its risk management duties and provide recommendations to the Board regarding risk management. The Audit and Risk Committee's Charter details its composition and activities.
- c) Executive Committee: The Executive Committee is responsible for executing 360 Capital Group's risk management policies and for integrating risk management practices into all aspects of the business. The Committee works with the Compliance Officer to establish procedures and practices to ensure identification of, and appropriate controls around, the risks within specific business units.
- d) Compliance Officer: Responsible for designing and reporting on the adequacy of the Framework. Supports the Executive Committee and employees in identifying risks and designing mitigants. Ensures employees receive risk and compliance training.
- e) Employees: 360 Capital Group's employees are responsible for managing the risks relative to their areas of responsibility and ensuring they comply with all legislative, regulatory and company policy requirements.

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## Legislative and Regulatory Requirements

This Policy supports and complies with the disclosure requirements under the Corporations Act 2001 (Cth) (section 295A), ASIC Regulatory Guidance 259 and the Australian Securities Exchange Corporate Governance Principles and Recommendations (4th Edition).

## Policy review, ownership and version control

The Board will review this Policy on an annual basis to satisfy itself that it continues to be sound and compliant with any changes in legislative or regulatory requirements, and that 360 Capital Group is operating with due regard to the risk appetite set by the Board.

## Related Policies

The Policy should be read in conjunction with the following policies and procedures that support the Framework:

- Risk Management Program
- Code of Conduct
- Anti-bribery Policy
- Whistleblower Policy
- Breach Detection and Reporting Procedure
- Disaster Recovery and Records Protocol
- Business Continuity Plan
- Corporate Governance Statement