

Explanation of Inability to Self-Certify

Application for the .koala .Brand top-level domain - New gTLD Program, 2026 Round

Top 25 Financial Profile (Question Set 17, Q3.2-1)

Purpose

This document:

- relates to Koala AU Operations Pty Ltd (ACN 605 237 090) (the **Applying Entity**), a company incorporated under the *Corporations Act 2001* (Cth) and having its registered office at Unit 12, 37-41 O'Riordan Street, Alexandria, NSW 2015, Australia; and
- is provided under the instructions to Question Set 17, Q3.2-1, which require that, where the Applying Entity cannot self-certify the SC3.2-1.1 to SC3.2-1.4 statements, the Applying Entity instead provides a document explaining why it cannot do so. It explains why Koala AU Operations Pty Ltd cannot self-certify those statements.

Explanation

1. The Applying Entity is a wholly-owned (100%) subsidiary of The Koala Company Limited (listed on the Australian Securities Exchange (ASX) with the ticker symbol KOA), which is its parent and Ultimate Holding Company.
2. The Applying Entity is not itself a listed member of any public stock exchange. It is The Koala Company Limited, the Ultimate Holding Company, that is listed on the Australian Securities Exchange (ASX) - one of the Top 25 public stock exchanges identified on ICANN's list.
3. The Applying Entity qualifies for the Top 25 financial profile as an affiliated entity of a company listed on a Top 25 public stock exchange, and relies on The Koala Company Limited as its Qualified Parent Entity, whose audited financial statements support the application.
4. Statements SC3.2-1.1 and SC3.2-1.2 are framed as representations by the Applying Entity that it is itself a listed member of, and in good standing with, a Top 25 public stock exchange. Because it is the Ultimate Holding Company - not the Applying Entity - that is so listed, the Applying Entity cannot make those representations in its own name, and accordingly is unable to self-certify the SC3.2-1.1 to SC3.2-1.4 statements as a set. It provides this explanation in their place.
5. For completeness, the Applying Entity confirms that:
 - (a) it commits to the long-term funding of the applied-for .koala string (the substance of SC3.2-1.3); and

(b) it and/or its officers are bound by law in its jurisdiction to represent financial statements accurately, and it is in good standing in that jurisdiction (the substance of SC3.2-1.4).

The listing and exchange good-standing matters addressed by SC3.2-1.1 and SC3.2-1.2 are satisfied at the level of the Ultimate Holding Company, The Koala Company Limited, which is listed on the ASX and in good standing with that exchange, and which provides its audited financial statements as Qualified Parent Entity.

Signatures

The Chief Financial Officer of the Applying Entity signs personally. The Ultimate Holding Company signs by its authorised representative.

DocuSigned by:

AEC68AC694FE4F9...

Stuart Sutton Crichton

Chief Financial Officer

Date: 10-Aug-2026 | 13:56 AEST

For The Koala Company Limited (ACN 619 538 671), the ultimate holding company of the Applying Entity, by its authorised representative:

DocuSigned by:

26FC09D112AC456...

Daniel William Milham

CEO and Executive Director

Date: 10-Aug-2026 | 16:34 AEST