

ASX ANNOUNCEMENT

20 January 2026

RECEIPT OF \$0.4 MILLION R&D TAX INCENTIVE

Green360 Technologies Limited (ASX:GT3) (Green360 or the Company) is pleased to announce that it has received a cash refund of approximately \$440,000 from its R&D tax incentive claim relating to expenditure incurred in the financial year ending 30 June 2025.

The Australian Federal Government's Research and Development (R&D) Tax Incentive Program provides a cash refund on eligible research and development activities performed by Australian companies. The refund received by the Company relates to expenditure incurred in FY25 developing its low carbon cement technologies, including Eco-Clay, which the Company anticipates commercialising in 2026.

About Eco-Clay

Eco-Clay is a high-reactivity calcined kaolinite (metakaolin) material that can replace up to 40% of Portland cement in concrete, significantly reducing carbon emissions while maintaining high performance.

Eco-Clay is produced from Green360's own kaolin by-products – specifically tailings and settlement pond residues generated during the refining of high-purity kaolin. It is then calcined to a temperature of around 750 degrees Celsius where it transforms into metakaolin. The significantly lower energy intensity compared to traditional Portland cement manufacture, which requires heating of up to 1,450 degrees Celsius, enables Eco-Clay to provide a lower carbon solution to concrete manufacturing. This circular economy model transforms what was once an industrial by-product into a valuable low-carbon construction material.

Approved for release by the Board

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For further information, please contact

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About Green360 Technologies Limited

Green360 Technologies (ASX:GT3) is an Australian-based building materials company leading the development of low-cost, low-carbon cement to address an immediate demand in the market. Traditional cement production is a major industrial polluter; Green360 Technologies is using innovative methods to produce an alternative, delivering improved performance and a reduced emissions profile.

Green360 Technologies is executing a commercialisation plan alongside a reputable market leader, focused on near-term and widespread industry adoption of the Company's low-carbon cement.

FORWARD-LOOKING STATEMENTS

This release may contain certain forward-looking statements with respect to matters including but not limited to the financial condition, results of operations and business of GT3 and certain of the plans and objectives of GT3 with respect to these items.

These forward-looking statements are not historical facts but rather are based on GT3's current expectations, estimates and projections about the industry in which GT3 operates and its beliefs and assumptions.

Words such as "anticipates," "considers," "expects," "intends," "plans," "believes," "seeks," "estimates", "guidance" and similar expressions are intended to identify forward looking statements and should be considered an at-risk statement. Such statements are subject to certain risks and uncertainties, particularly those risks or uncertainties inherent in the industry in which GT3 operates.

These statements are not guarantees of future performance and are subject to known and unknown risks, uncertainties, and other factors, some of which are beyond the control of GT3, are difficult to predict and could cause actual results to differ materially from those expressed or forecasted in the forward-looking statements. Such risks include, but are not limited to resource risk, product price volatility, currency fluctuations, increased production costs and variances in product grade or recovery rates from those assumed in mining plans, as well as political and operational risks in the countries and states in which we sell our product to, and government regulation and judicial outcomes. For more detailed discussion of such risks and other factors, see the Company's Annual Reports, as well as the Company's other filings.

GT3 cautions shareholders and prospective shareholders not to place undue reliance on these forward-looking statements, which reflect the view of GT3 only as of the date of this release.

The forward-looking statements made in this announcement relate only to events as of the date on which the statements are made.

GT3 will not undertake any obligation to release publicly any revisions or updates to these forward-looking statements to reflect events, circumstances or unanticipated events occurring after the date of this announcement except as required by law or by any appropriate regulatory authority.