

APPENDIX 4D

Name of Entity:	Love Group Global Ltd (ASX:LVE)
ABN:	82 009 027 178
Current Financial Period Ended:	Half-Year ended 31 December 2025
Previous Corresponding Reporting Period:	Half-Year ended 31 December 2024

1. RESULTS FOR ANNOUNCEMENT TO THE MARKET

	Percentage change Up or Down	%		\$
Revenue from continuing activities	Down	12%	to	2,009,234
Profit from ordinary activities after tax attributable to members	Down	2%	to	503,748
Profit for the period attributable to members	Down	2%	to	503,748

2. DIVIDENDS AND DISTRIBUTIONS

Dividends	Amount per Security	Franked amount per security
Interim Dividend – Current reporting period	Nil	Nil
Final Dividend	Nil	Nil
Previous corresponding period	Nil	Nil

Record date for determining entitlements to dividends (if any):

Not Applicable

Brief explanation of any of the figures reported above necessary to enable the figures to be understood:

Refer to Half Year Financial Report (Attachment 1).

The half-yearly financial report is to be read in conjunction with the most recent annual financial report.

3. NET TANGIBLE ASSETS PER SECURITY

Net Tangible Assets / (Liabilities) (NTA)	December 2025	December 2024
Net Tangible Assets / (Liabilities) per ordinary security	1.03 cents per share	2.47 cents per share

4. DETAILS OF ENTITIES OVER WHICH CONTROL HAS BEEN GAINED OR LOST DURING THE PERIOD

None

5. DETAILS OF ASSOCIATES AND JOINT VENTURE ENTITIES

None

6. AUDIT / REVIEW STATUS

This report is based on the Half-Year Financial Report which has been independently reviewed by our Company's auditor. A copy of the review report is included in the Half-Year Financial Report (Attachment 1).

7. ATTACHMENTS FORMING PART OF APPENDIX 4D

Attachment Number	Details
1	Financial Report for the Half-Year Ended 31 December 2025

Signed By (Director):



Print Name:

Michael Ye

Date:

16 February 2026

LOVE GROUP

Stock code: LVE

LOVE GROUP GLOBAL LTD

ABN 82 009 027 178

Interim Financial Report

For the half-year ended 31 December 2025

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Love Group Global Ltd

Directors' Report – 31 December 2025

The Directors of Love Group Global Ltd (the "Company") present the financial report of the Company and its controlled entities (the "Group") for the half-year ended 31 December 2025.

Directors

Details of the Directors of the Company in office at any time during or since the end of the half-year end at the date of this report are:

Terence Grigg	Chairman and Non-Executive Director
Michael Ye	Executive Director and Chief Executive Officer
Tod McGrouther	Non-Executive Director

Company Secretaries

Nicholas Ong - Company Secretary

Principal activities

The principal continuing activities of the Group was:

Dating Services: Provision of social and dating product and services, including the Lovestruck application, personalised matchmaking services, singles events, and love academy business.

Love Group Global Ltd

Directors' Report – 31 December 2025

Operating Results and Financial Review

Below is a summary of the operating results for the period:

	31 Dec 2025	31 Dec 2024
	\$	\$
Revenue	2,036,366	2,336,027
Net profit before tax	554,015	515,746

Financial Performance

Revenue: H1 FY2026 total revenues decreased 12% to \$2,036,366 compared to \$2,336,027 for the H1 of FY 2025.

Net profit: H1 FY2026 net profit before tax and profit before tax as a percentage of revenue were \$554,015 and 27%, respectively, compared to net profit before tax \$515,746 and 22%, respectively, for the H1 of FY2025.

Operating Cash Flow and Cash Balance

H1 FY2026 net operating cash inflow was \$443,047. As of December 31, 2025, total cash and cash equivalents, were \$1,689,596, and no debt.

Outlook

Looking ahead, we plan to continue to grow our personal matchmaking business in Hong Kong and Singapore by refining and scaling existing marketing channels and testing new ones.

We will also evaluate and test new geographic expansion initiatives in potential markets such as the United Kingdom and United States.

Besides, we will expand footprint in singles events business as a new revenue stream and to grow lead volume for upselling to personal matchmaking.

Capital Management

On 14 October 2025, the Company returned \$1,216,025 of surplus capital to shareholders. The cash distribution of 3 cents per share is in the form of capital reduction, totalling \$1,216,025.

Significant changes in the state of affairs

On 14 October 2025, the Company returned \$1,216,025 of surplus capital to shareholders. The cash distribution of 3 cents per share is in the form of capital reduction, totalling \$1,216,025.

There were no other significant changes in the state of affairs of the Group during the half-year.

Subsequent events

There are no other matters or circumstances, other than those disclosed within the financial statements, which have arisen since 31 December 2025 that have significantly affected or may significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in subsequent financial years.

A copy of the auditor's independence declaration as required under section 307C of the *Corporations Act 2001*

Love Group Global Ltd

Directors' Report – 31 December 2025

in relation to the review for the half-year is set out immediately after this directors' report.

Signed in accordance with a resolution of the Directors made pursuant to s.306(3)(a) of the *Corporations Act 2001*.



Michael Ye

Director

Hong Kong

16 February 2026

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**Auditor's Independence Declaration
Under Section 307c of the Corporations Act 2001
To the Directors of Love Group Global Ltd
A.B.N. 82 009 027 178
And Controlled Entities**

I declare that, to the best of our knowledge and belief, during the half year ended 31 December 2025, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and
- (ii) any applicable code of professional conduct in relation to the review.

A D DANIELI AUDIT PTY LTD

**Christopher J Charlton
Director**

Sydney, 16 February 2026

Love Group Global Ltd

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

	Note	31 Dec 2025	31 Dec 2024
		\$	\$
Revenue from continuing operations			
Dating Services		2,009,234	2,288,059
Interest Income		27,132	47,968
	3	2,036,366	2,336,027
Other Income	3	2,151	2,294
Expenses			
Depreciation and amortisation		(31,280)	(413)
Employee benefits expense		(733,581)	(753,794)
Marketing expenses		(462,975)	(693,977)
Rent and management fee		(71,865)	(125,271)
Research and development		(45,115)	(132,127)
Foreign exchange gains and losses		-	(3,941)
Other expenses		(139,686)	(113,052)
		(1,484,502)	(1,822,575)
Profit before income tax		554,015	515,746
Income tax expense		(50,267)	-
Profit for the half year from continuing business		503,748	515,746
Other comprehensive income for the half year			
Exchange difference on conversion of foreign operation		11,177	(66,297)
Total comprehensive income for the half year		514,925	449,449
Earnings per share for profit for continuing operations attributable to the ordinary equity holders of the Company			
		Cents	Cents
Basic earnings per share	4	1.2	1.3
Diluted earnings per share	4	1.2	1.3

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

Love Group Global Ltd

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Note	31 Dec 2025	30 Jun 2025
		\$	\$
ASSETS			
Current assets			
Cash and cash equivalents		1,689,596	2,461,359
Trade and other receivables		18,215	39,016
Other assets		61,257	62,067
Total Current Assets		1,769,068	2,562,442
Non-current assets			
Plant and equipment		1,076	1,750
Right of use asset	6	237,105	-
Total Non-Current Assets		238,181	1,750
Total Assets		2,007,249	2,564,192
LIABILITIES			
Current liabilities			
Trade and other payable		290,449	338,212
Contract liabilities	5	820,798	863,444
Lease liabilities	6	129,852	-
Total Current Liabilities		1,241,099	1,201,656
Non-current liabilities			
Contract liabilities	5	4,094	7,162
Lease liabilities	6	107,782	-
Total Non-current Liabilities		111,876	7,162
Total Liabilities		1,352,975	1,208,818
Net Assets		654,274	1,355,374
EQUITY			
Contributed equity	7	14,473,524	15,689,549
Reserves		(407,673)	(418,850)
Accumulated loss		(13,411,577)	(13,915,325)
Total Equity		654,274	1,355,374

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

Love Group Global Ltd

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

	Contributed equity \$	Accumulated losses \$	Foreign currency translation reserve \$	Total equity \$
Balance at 1 July 2024	16,500,232	(14,764,369)	(378,339)	1,357,524
Profit for the half year	-	515,746	-	515,746
Other comprehensive loss	-	-	(66,297)	(66,297)
Total comprehensive income for half year	-	515,746	(66,297)	449,449
Capital returned to members of Love Group Global Ltd	(810,683)	-	-	(810,683)
Balance at 31 December 2024	15,689,549	(14,248,623)	(444,636)	996,290
Balance at 1 July 2025	15,689,549	(13,915,325)	(418,850)	1,355,374
Profit for the half year	-	503,748	-	503,748
Other comprehensive profit	-	-	11,177	11,177
Total comprehensive income for half year	-	503,748	11,177	514,925
Capital returned to members of Love Group Global Ltd	(1,216,025)	-	-	(1,216,025)
Balance at 31 December 2025	14,473,524	(13,411,577)	(407,673)	654,274

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

	31 Dec 2025 \$	31 Dec 2024 \$
Cash flows from operating activities		
Receipts from customers	2,066,259	2,308,589
Payments to suppliers and employees	(1,622,511)	(1,990,305)
Interest paid	(3,031)	-
Other revenue	2,151	2,294
Interest received	179	563
Net cash from operating activities	<u>443,047</u>	<u>321,141</u>
Cash flows from investing activities		
Term deposit	44,399	51,301
Net cash from investing activities	<u>44,399</u>	<u>51,301</u>
Cash flows from financing activities		
Payment of lease liabilities	(33,108)	-
Capital returned to members of Love Group Global Ltd	(1,216,025)	(810,683)
Net used in financing activities	<u>(1,249,133)</u>	<u>(810,683)</u>
Net (decrease) in cash held	(761,687)	(438,241)
Cash and cash equivalents at the beginning of the half year	2,461,359	2,545,161
Effects of exchange changes on the balances held in foreign countries	(10,076)	16,329
Cash and cash equivalents at the end of the half year	<u>1,689,596</u>	<u>2,123,249</u>

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

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NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

The consolidated interim financial report and notes represent those of Love Group Global Ltd and controlled entities (the Group). Love Group Global Ltd is a company limited by shares, incorporated in Australia, whose shares are publicly traded on the Australian Securities Exchange (ASX).

1. BASIS OF PREPARATION

This consolidated interim financial report for the half year reporting period ended 31 December 2025 has been prepared in accordance with Accounting Standard AASB 134 *interim Financial Reporting and the Corporations Act 2001*.

The interim report does not include all the notes of the type normally included in an annual financial report. Accordingly, this report is to be read in conjunction with the annual report for the year ended 30 June 2025 and any public announcements made by the Group during the interim reporting period in accordance with the continuous disclosure requirements of the Corporation Act 2001.

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period.

New and amended standards adopted by the Group

There have been no new accounting standards adopted by the Group in the half year ended 31 December 2025.

Critical accounting estimates, judgements and errors

The preparation of the interim financial statements of the Group requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets and liabilities, income and expenses. Actual results may differ from these estimates.

In preparing this interim financial report, the significant judgements made by management in applying the Group's accounting policies and key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 30 June 2025.

2. OPERATING SEGMENT

The operating segments are based on the units identified in the operating reports reviewed by the Board and executive management, and that are used to make strategic decision, in conjunction with the quantitative thresholds established by *AASB 8 Operating segments*. As such, there are two identifiable and reportable segments which are outlined below:

Dating Services	the online, events, love academy and matchmaking services in Hong Kong, London, and Singapore.
Other	indirect expenses like auditing and accounting fees, employee benefits expenses for General and Administrative and Research and Development staff, transaction costs and office rent.

Management measures the performance of the segments identified at the 'net profit before tax' level.

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

2. OPERATING SEGMENT (Continued)

Half Year 31 December 2025	Dating Services \$	Corporate \$	Total \$
Revenue			
Sales to external customers	2,009,234	-	2,009,234
Other revenue	-	2,151	2,151
Total segment revenue	2,009,234	2,151	2,011,385
Interest revenue			27,132
Total Revenue			2,038,517
EBITDA			
	1,022,060	(463,897)	558,163
Depreciation and amortisation			(31,280)
			27,132
Profit before income tax expense			
			554,015
Income tax expense			(50,267)
Profit after income tax expense			503,748
Asset and Liabilities as at 31 December 2025			
Asset	Dating Services \$	Corporate \$	Total \$
Segment assets	316,577	-	316,577
<i>Unallocated assets:</i>			
Cash and cash equivalents			1,689,596
Plant and equipment			1,076
Total assets	316,577	-	2,007,249
Liabilities			
	Dating Services \$	Corporate \$	Total \$
Segment Liabilities	1,316,756	36,219	1,352,975
Total Liabilities	1,316,756	36,219	1,352,975

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

2. OPERATING SEGMENT (Continued)

Half Year 31 December 2024	Dating Services \$	Corporate \$	Total \$
Revenue			
Sales to external customers	2,288,059	-	2,288,059
Other revenue	-	2,294	2,294
Total segment revenue	2,288,059	2,294	2,290,353
Interest revenue			47,968
Total Revenue			2,338,321
EBITDA	1,060,880	(592,689)	468,191
Depreciation and amortisation			(413)
Interest revenue			47,968
Profit before income tax expense			515,746
Income tax expense			-
Profit after income tax expense			545,746
Asset and Liabilities as at 30 June 2025			
Asset	Dating Services \$	Corporate \$	Total \$
Segment assets	101,083	-	101,083
<i>Unallocated assets:</i>			
Cash and cash equivalents			2,461,359
Plant and equipment			1,750
Total assets	101,083	-	2,564,192
Liabilities	Dating Services \$	Corporate \$	Total \$
Segment Liabilities	1,154,284	54,534	1,208,818
Total Liabilities	1,154,284	54,534	1,208,818

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

2. OPERATING SEGMENT (Continued)

Major customers

No single customer contributed 10% or more to the Group's external revenue during the half-years ended 31 December 2025 and 31 December 2024.

Revenue by Geographical area

The Group operates in 2 regions. The sales revenue for each region is as follows:

	Sales to external customers	
	31 Dec 2025	31 Dec 2024
	\$	\$
Asia	2,008,055	2,286,805
Europe	1,179	1,254
	<u>2,009,234</u>	<u>2,288,059</u>

3. REVENUE

	31 Dec 2025	31 Dec 2024
	\$	\$
From continuing operations		
<i>Sales revenue</i>		
Dating Services	2,009,234	2,288,059
Interest Income	27,132	47,968
	<u>2,036,366</u>	<u>2,336,027</u>
<i>Other Income</i>		
	2,151	2,294
	<u>2,151</u>	<u>2,294</u>
Total revenue and other income	<u>2,038,517</u>	<u>2,338,321</u>

Disaggregation of revenue

The disaggregation of revenue from contracts which customers is as follows:

Dating Services	31 Dec 2025	31 Dec 2024
	\$	\$
Hong Kong	1,108,971	1,253,784
London	1,179	1,254
Singapore	899,084	1,028,909
Bangkok	-	4,112
	<u>2,009,234</u>	<u>2,288,059</u>
Timing of revenue recognition		
Services transferred at a point in time	43,874	74,817
Services transferred over time	1,965,360	2,213,242
	<u>2,009,234</u>	<u>2,288,059</u>

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

4. EARNINGS PER SHARE

	31 Dec 2025 Cents	31 Dec 2024 Cents
a) Basic and Diluted¹ earnings per share		
Total basic earnings attributable to the ordinary equity holders of the Company	1.2	1.3
b) Reconciliation of profit used in calculating earnings per share	\$	\$
Net profit for the year attributable to the ordinary equity holders of the Company used to calculate earnings per share – basic and diluted ¹ .	503,748	515,746
	Number	Number
Weighted average number of ordinary shares outstanding during the year used to calculate earnings per share	40,534,169	40,534,169

¹Diluted earnings per share are the same as basic earnings per share because the options and performance rights on issue are anti-dilutive.

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NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

5. CONTRACT LIABILITIES

	31 Dec 2025	30 Jun 2025
	\$	\$
Current	820,798	863,444
Non-current	4,094	7,162
	<u>824,892</u>	<u>870,606</u>

Reconciliation

Reconciliation of the written down values at the beginning and end of the current and previous financial year are set out below:

	31 Dec 2025	30 June 2025
	\$	\$
Opening balance	870,606	961,795
Payment received in advance in current financial year	1,918,615	4,336,662
Transfer to revenue - included in the opening balance	(691,263)	(954,185)
Transfer to revenue - performance obligations satisfied in current financial year	(1,273,066)	(3,473,666)
Closing balance	<u>824,892</u>	<u>870,606</u>

Unsatisfied performance obligations

The aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied at the end of the reporting period was \$824,892 as at 31 December 2025 (\$870,606 as at 30 June 2025) and is expected to be recognised as revenue in future periods as follows:

	31 Dec 2025	30 Jun 2025
	\$	\$
Within 6 months	656,941	691,263
6-12 months	163,857	172,181
12-18 months	4,075	6,622
18-24 months	19	540
	<u>824,892</u>	<u>870,606</u>

6. RIGHT OF USE ASSETS AND LEASE LIABILITIES

Right of use assets

Recognised right of use assets related to the land and buildings:

	\$
Net carrying amount at 1 July 2025	-
Additions	267,711
Depreciation expense	(30,606)
Net carrying amount at 31 December 2025	<u>237,105</u>

Lease liabilities

	31 Dec 2025	30 Jun 2025
	\$	\$
Current	129,852	-
Non-current	107,782	-
	<u>237,634</u>	<u>-</u>

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

7. CONTRIBUTED EQUITY

On 14 October 2025, the Company returned \$1,216,025 of surplus capital to shareholders. The cash distribution of 3 cents per share is in the form of capital reduction, totalling \$1,216,025.

	NUMBER OF SHARES		SHARE CAPITAL	
	31 Dec 2025	30 Jun 2025	31 Dec 2025	30 Jun 2025
			\$	\$
Ordinary shares - fully paid (no par value)	40,534,169	40,534,169	14,473,524	15,689,549
Total Share Capital			<u>14,473,524</u>	<u>15,689,549</u>

DETAILS	ORDINARY	Issue	31 Dec 2025	30 Jun 2025
	SHARES	Price		
	No	\$	\$	\$
Balance at start of period	40,534,169		15,689,549	16,500,232
Capital returned to members of Love Group Global Ltd	-		(1,216,025)	(810,683)
Balance at end of period	<u>40,534,169</u>		<u>14,473,524</u>	<u>15,689,549</u>

Terms and Conditions of Issued Capital

Ordinary shares

Ordinary shares entitle the holder to participate in dividends and the proceeds on winding up of the Company in proportion to the number of and amounts paid on shares held.

On a show of hands every holder of ordinary shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

Ordinary shares have no par value and the Company does not have a limited amount of authorised capital.

Shares in escrow

There were no shares in escrow at 31 December 2025 (30 June 2025: nil).

Options

There were no shares under option as at 31 December 2025 (30 June 2025: nil).

NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

8. EVENTS OCCURRING AFTER REPORTING DATE

There are no other matters or circumstances, other than those disclosed within the financial statements, which have arisen since 31 December 2025 that have significantly affected or may significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in subsequent financial years.

9. CONTINGENT LIABILITIES

There are no matters which the Group consider would result in a contingent liability as at 31 December 2025 (30 June 2025: nil).

10. COMMITMENTS

At 31 December 2025, the Group had the following total future minimum lease payments payable under a non-cancellable operating lease in respect of land and building.

	31 Dec 2025	31 Dec 2024
	\$	\$
Within 1 year	150,515	134,477
After 1 year but within 5 years	115,163	-
	<u>265,678</u>	<u>134,477</u>

11. DIVIDENDS

No dividends were paid or declared since the start of the half-year. No dividend has been recommended.

DIRECTORS' DECLARATION

In the Directors' opinion:

- (a) the interim financial statements and notes are in accordance with the *Corporations Act 2001*, including:
 - i) complying with Australian Accounting Standard AASB:134 Interim Financial Reporting, the Corporations Regulations 2001 and other mandatory professional reporting requirements, and
 - ii) giving a true and fair view of the Group's financial position as at 31 December 2025 and of its performance for the half-year ended on that date,
- (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors made pursuant to section 303(5)(a) of the *Corporations Act 2001*.



Michael Ye

Director

Hong Kong

16 February 2026



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**Independent Auditor's Review Report
To the Members of Love Group Global Ltd
A.B.N. 82 009 027 178
And Controlled Entities**

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year consolidated financial report of Love Group Global Ltd and controlled entities (the consolidated entity) which comprises the consolidated statement of financial position as at 31 December 2025, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity, the consolidated statement of cash flows for the half-year ended on that date, the accounting policies and other selected explanatory notes and the directors' declaration.

Directors' Responsibility for the Half-Year Financial Report

The Directors of Love Group Global Ltd (the company) are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review engagements ASRE 2410: Review of a Financial Report Performed by the Independent Auditor of the Entity in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the consolidated entity's financial position as at 31 December 2025 and its performance for the half-year ended on that date and complying with Accounting Standard AASB 134: Interim Financial Reporting and the *Corporations Regulations 2001*. As the auditor of Love Group Global Ltd and controlled entities, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Matters Relating to the Electronic Presentation of the Audited Financial Report

This review report relates to the financial report of the company for the half-year ended 31 December 2025 included on the website of Love Group Global Ltd. The directors of the company are responsible for the integrity of the website and we have not been engaged to report on its integrity. This review report refers only to the half-year financial report identified above and it does not provide an opinion on any other information which may have been hyperlinked to or from the financial report. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the reviewed financial report to confirm the information included in the reviewed financial report presented on the company's website.

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Love Group Global Ltd, would be in the same terms if provided to the directors as at the time of this auditor's review report.

Conclusions

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Love Group Global Ltd and controlled entities is not in accordance with the *Corporations Act 2001* including:

- (i) giving a true and fair view of the consolidated entity's financial position as at 31 December 2025 and of its performance for the half-year ended on that date; and
- (ii) complying with AASB 134: Interim Financial Reporting and the *Corporations Regulations 2001*.

A D DANIELI AUDIT PTY LTD



Christopher J Charlton

Director

Sydney, 16 February 2026



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Corporate Directory

Board of Directors

Terence Grigg, Non-executive Chairman

Michael Ye, Chief Executive Officer

Tod McGrouther, Non-executive director

Company Secretary

Minerva Corporate Pty Ltd

- Nicholas Ong

Websites

www.lovegroup.co

Registered Office

Level 8, 99 St Georges Terrace

Perth WA 6000

Australia

Auditor

A D Danieli Audit Pty Ltd

Level 1, 261 George St,

Sydney, NSW, 2000

Australia

www.addca.com.au

Share Registry

XCEND

Level 2, 477 Pitt Street

Haymarket NSW 2000

www.xcend.co