

RocketBoots Limited and Controlled Entities
Appendix 4D
Half-year report

1. Company details

Name of entity:	RocketBoots Limited
ABN:	83 165 522 887
Reporting period:	For the half-year ended 31 December 2025
Previous period:	For the half-year ended 31 December 2024

2. Results for announcement to the market

				\$
Revenues from ordinary activities	up	1.86%	to	370,311
Profit from ordinary activities after tax attributable to the owners of RocketBoots Limited	down	71.75%	to	(2,359,974)
Profit for the half-year attributable to the owners of RocketBoots Limited	down	71.75%	to	(2,359,974)

Dividends

There were no dividends paid, recommended or declared during the current financial period.

Comments

This information should be read in conjunction with the 2025 annual report.

RocketBoots Limited ("ROC", the "Company") continued delivery and commercial execution of its AI- and cloud-based software-as-a-service ("SaaS") platform, designed to enable enterprise retailers and retail banks to continually adapt their in-person channels to rapidly changing customer behaviour.

The Company recorded a net loss of A\$2,359,974 for the half-year period ended 31 December 2025.

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	(1.087)	(0.013)

4. Control gained over entities

Not applicable.

5. Loss of control over entities

Not applicable.

6. Details of associates and joint venture entities

Not applicable.

7. Audit qualification or review

The financial statements were subject to a review by the auditors and the auditor's review report is attached as part of the Interim Report.

8. Attachments

The Interim Report of RocketBoots Limited for the half-year ended 31 December 2025 is attached.

9. Signed

Signed

Date: 26 February 2026

Roy McKelvie

Roy McKelvie
Chair
Sydney

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ROCKETBOOTS
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RocketBoots Limited

Half-year Report

For the half-year ended

31 December 2025

ABN 83 165 522 887

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Corporate Directory

Directors

Roy McKelvie	Non-Executive Independent Chair
Cameron Petricevic	Non-Executive Director
David Willington	Non-Executive Director
Lew Starita	Non-Executive Director

Company Secretaries

Cameron Petricevic
Michael Carruthers

Registered Office and Principal Place of Business

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6-10 O'Connell Street
Sydney NSW 2000
Telephone: +61 417 141 577
Email: info@rocketboots.com

Website

<http://www.rocketboots.com/>

Stock Exchange Listing

ASX Limited
20 Bridge Street
Sydney NSW 2000
ASX Code: ROC

Share Registry

Computershare Investor Services Pty Ltd
Yarra Falls, 452 Johnston Street
Abbotsford VIC 3067
Telephone: +61 02 9415 5000
Facsimile: +61 02 9473 2500
Website: <http://www.computershare.com/>

Auditors

Armada Auditing & Assurance Pty Ltd
18 Sangiorgio Court
Osbourne Park WA 6017

Solicitors

K&L Gates
Level 25
525 Collins Street
Melbourne VIC 3000

Directors' Report

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'consolidated entity') consisting of RocketBoots Limited (referred to hereafter as the 'Company' or 'Parent entity') and the entities it controlled at the end of, or during, the half-year ended 31 December 2025.

Directors

The following persons were directors of RocketBoots Limited during the whole of the financial half-year and up to the date of this report, unless otherwise stated:

Roy McKelvie
Cameron Petricevic
David Willington
Lew Starita

Principal activities

During the financial half-year, the principal continuing activities of the consolidated entity consisted of:

- operating at scale using proprietary computer vision based machine learning applications to optimise businesses and solve security challenges

Review of operations

RocketBoots Limited ("RocketBoots", the "Company") continued delivery and commercial execution of its AI- and cloud-based software-as-a-service ("SaaS") platform, designed to enable enterprise retailers and retail banks to continually adapt their in-person channels to rapidly changing customer behaviour.

Although the Company recorded a net loss of A\$2,359,974 for the half-year period ended 31 December 2025, RocketBoots successfully secured an agreement with a tier-one multinational retailer to deploy loss prevention software across approximately 40% of the customer's network. The rollout is planned for calendar year 2026 and has a contract value of ~A\$9.1M of annual recurring revenue. Additionally, the year saw RocketBoots convert trial to rollout, secure renewals from existing clients and signed an agreement to trial workforce software for a Mexican bank.

RocketBoots announced a \$7.025M placement in December 2025 to fund the rollout of its international expansion. The placement was well supported by existing and new investors, and saw four new institutions join the register. \$1M was received in December 2025, a further \$6M in January 2026 and the balance subject to shareholder approval.

The Company appointed Ms Maria Phillips as Chief Financial Officer and Chief Operating Officer, effective 1 November 2025. Maria Phillips is a prominent senior executive having worked over 25 years at leading brands including Nine Entertainment, Velocity Frequent Flyer, Telstra, Foxtel and Singtel Optus. Ms Phillips has a successful track record of driving strategy and transformation in digital and technology sectors.

The Company announced a transformational global contract with a Tier-One retailer on 18 December 2025. The Contract, which is planned for rollout in 2026, is poised to give the Company \$9.1M in annual recurring revenue ("ARR") and represents more than a 10-fold increase in ARR for RocketBoots. The contract will see the Company deploy its proprietary AI-driven loss prevention software internationally. The contract term is 5 years with automatic 1 year extensions.

RocketBoots Limited and Controlled Entities
ACN: 165 522 887
Directors' Report

Significant changes in the state of affairs

There were no significant changes in the state of affairs of the consolidated entity during the financial half-year.

Subsequent events

On 24 December 2025, the Company announced it had received firm commitments to raise \$7.025M through placing 28.1M shares to new and existing sophisticated investors. As at 31 December 2025, \$1M had been received and 4,000,000 shares were allotted, \$6M was received and 28,000,000 shares were allotted in January 2026 with the balance subject to shareholder approval.

Except for the above, no other matters or circumstances have arisen since the end of the half-year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this Directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 306(3)(a) of the Corporations Act 2001.

Director:
Roy McKelvie

Roy McKelvie

Director:
Cameron Petricevic

Cameron Petricevic

Dated: 26 February 2026



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**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF**

ROCKETBOOTS LIMITED

As lead auditor for the review of RocketBoots Limited for the half-year ended 31 December 2025, I declare that, to the best of my knowledge and belief, there have been:

- i) No contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and
- ii) No contraventions of any applicable code of professional conduct in relation to the review.

*Armada Audit
& Assurance*

ARMADA AUDIT & ASSURANCE PTY LTD

NIGEL DIAS

DIRECTOR

Perth, Dated 26 February 2026

TAX & ACCOUNTING | AUDITING | BUSINESS MANAGEMENT | BUSINESS CONSULTING | FINANCIAL PLANNING | LENDING

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Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the Half Year Ended 31 December 2025

	Note	Consolidated	
		31 Dec 2025	31 Dec 2024
		\$	\$
Revenue from continuing operations	4	370,311	363,565
Other income	5	24,173	315,197
Expenses			
Direct costs		(315,217)	(313,990)
Employee benefits expense		(1,143,204)	(919,291)
Other expenses	6	(335,369)	(240,647)
Professional fees		(639,445)	(400,321)
Marketing expense		(37,647)	(7,393)
Subscriptions		(165,998)	(125,749)
Share based payments expense	18	(104,279)	(45,460)
Finance costs		(13,299)	-
Loss before income tax		<u>(2,359,974)</u>	<u>(1,374,089)</u>
Income tax expense		-	-
Loss after income tax expense		<u>(2,359,974)</u>	<u>(1,374,089)</u>
Other comprehensive income			
<i>Items that may be reclassified subsequently to profit or loss</i>			
Foreign currency translation	17(b)	(9,893)	-
Total comprehensive income for the half-year		<u>(2,369,867)</u>	<u>(1,374,089)</u>
Earnings per share			
Basic earnings per share (cents)		(1.38)	(1.35)
Diluted earnings per share (cents)		(1.38)	(1.35)

Consolidated Statement of Financial Position

As at 31 December 2025

	Note	Consolidated	
		31 Dec 2025	30 Jun 2025
		\$	\$
Assets			
Current assets			
Cash and cash equivalents	7	1,110,105	2,466,007
Trade and other receivables	8	275,079	23,840
Inventory	9	63,304	2,992
Other assets	10	143,180	56,251
Total current assets		<u>1,591,668</u>	<u>2,549,090</u>
Non-current assets			
Plant and equipment	11	40,742	22,985
Intangibles	12	377,627	-
Total non-current assets		<u>418,369</u>	<u>22,985</u>
Total assets		<u>2,010,037</u>	<u>2,572,075</u>
Liabilities			
Current liabilities			
Trade and other payables	13	892,114	440,504
Contract liabilities	14	463,689	240,687
Employee entitlements	15	566,139	519,366
Total current liabilities		<u>1,921,942</u>	<u>1,200,557</u>
Non-current liabilities			
Employee entitlements	15	87,994	75,829
Total non-current liabilities		<u>87,994</u>	<u>75,829</u>
Total liabilities		<u>2,009,936</u>	<u>1,276,386</u>
Net assets		<u>101</u>	<u>1,295,689</u>
Equity			
Issued capital	16	19,832,837	18,862,837
Reserves	17	1,458,000	1,363,614
Accumulated deficit		(21,290,736)	(18,930,762)
Total equity		<u>101</u>	<u>1,295,689</u>

Consolidated Statement of Changes in Equity

For the Half Year Ended 31 December 2025

	Issued capital	Share-based payments reserve	Foreign currency reserve	Accumulated deficit	Total equity
	\$	\$	\$	\$	\$
Consolidated					
Balance at 1 July 2025	18,862,837	1,365,630	(2,016)	(18,930,762)	1,295,689
Loss after income tax expense for the half-year				(2,359,974)	(2,359,974)
Other comprehensive income for the half-year, net of tax			(9,893)		(9,893)
Transactions with owners in their capacity as owners:					
Issue of shares	1,000,000				1,000,000
Issue of options and rights		104,279			104,279
Transaction costs	(30,000)				(30,000)
Balance as at 31 December 2025	19,832,837	1,469,909	(11,909)	(21,290,736)	101

	Issued capital	Share-based payments reserve	Accumulated deficit	Total equity
	\$	\$	\$	\$
Consolidated				
Balance at 1 July 2024	13,532,602	114,948	(14,367,037)	(719,487)
Loss after income tax expense for the half-year			(1,374,089)	(1,374,089)
Other comprehensive income for the half-year, net of tax				
Transactions with owners in their capacity as owners:				
Issue of shares	1,300,000			1,300,000
Issue of options and rights		12,933	29,205	42,138
Transaction costs	(76,400)			(76,400)
Balance as at 31 December 2024	14,756,202	127,881	(15,711,921)	(827,838)

Consolidated Statement of Cash Flows

For the Half Year Ended 31 December 2025

Note	Consolidated	
	31 Dec 2025 \$	31 Dec 2024 \$
Cash flows from operating activities		
Receipts from customers (inclusive of GST)	437,654	713,060
Payments to suppliers and employees (inclusive of GST)	(2,468,227)	(2,258,892)
Interest received	22,084	2
Interest paid	(717)	(3,502)
Receipts from grants	-	304,312
Net cash used in operating activities	<u>(2,009,206)</u>	<u>(1,245,020)</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,817)	-
Purchase of intangible assets	(242,779)	-
Net cash used in investing activities	<u>(244,596)</u>	<u>-</u>
Cash flows from financing activities		
Proceeds from issue of shares	1,000,000	1,300,000
Costs to raise capital	(92,800)	(76,400)
Net cash from financing activities	<u>907,200</u>	<u>1,223,600</u>
Net decrease in cash and cash equivalents held	(1,346,602)	(21,420)
Effect of foreign exchange on cash held	(9,300)	-
Cash and cash equivalents at beginning of the period	2,466,007	555,789
Cash and cash equivalents at end of the period	<u>1,110,105</u>	<u>534,369</u>

Notes to the Financial Statements

1 Basis of Preparation

This consolidated interim financial report for the reporting period ending 31 December 2025 has been prepared in accordance with the requirements of the Corporations Act 2001 and Australian Accounting Standard AASB 134: Interim Financial Reporting.

The interim financial report is intended to provide users with an update on the latest annual financial statements of RocketBoots Limited and Controlled Entities (the Group). As such it does not contain information that represents relatively insignificant changes occurring during the period within the Group. This consolidated interim financial report does not include all the notes normally included in an annual financial report. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Group for the year ended 30 June 2025, together with any public announcements made during the period.

The same accounting policies and methods of computation have been followed in this interim financial report as were applied in the most recent annual financial statements.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policy information relating to the preparation of these consolidated financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Material Accounting Policy Information

(a) Going concern

The Company reported a net loss of \$2,359,974 for the half year ended 31 December 2025 (2024: \$1,374,089) and at that date reported a net current liability position of \$(330,274).

Notwithstanding the factors above, the Directors believe that it is reasonably foreseeable that the Group will continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial report.

Management has reviewed the cashflow forecasts and has assessed that there is sufficient cash reserves and incoming cash to continue operations for a period of greater than 12 months from the date of this report.

RocketBoots successfully secured an agreement with a tier-one multinational retailer to deploy loss prevention software across approximately 40% of the customer's network. The rollout is planned for calendar year 2026 and has a contract value of ~A\$9.1M of annual recurring revenue per year, subject to site rollout speed.

On 24 December 2025, the Company announced it had received firm commitments to raise \$7.025M through placing 28.1M shares to new and existing sophisticated investors. As at 31 December 2025, \$1M had been received and 4,000,000 shares were allotted, a further \$6M received and 24,000,000 allotted in January 2026 and the remainder subject to shareholder approval.

RocketBoots Limited and Controlled Entities
ACN: 165 522 887
Notes to the Financial Statements

Accordingly, the Directors believe that Group will be able to continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial report.

3 Operating Segments

The Group has identified its operating segments based on the internal reports that are reviewed and used by the Board of Directors (Chief Operating Decision Maker) in assessing performance and determining the allocation of resources.

Operating segments are presented using the 'management approach' where the information presented is on the same basis as the internal reports provided to the CODM. The CODM are responsible for the avocation of resources to operating segments and assessing their performance.

The Group's principal activities are those of a software company and therefore identifies only one corporate reportable segment. The results of this segment are the same as the Group's results.

The Group established business in two new markets in 2023 - the United States and the United Kingdom. The Group shall report results by geographical segment when results and cash flow from these two markets become material to the Group.

No changes to note from prior year-end.

4 Revenue

(a) Revenue from continuing operations

	Consolidated	
	31 Dec 2025	31 Dec 2024
	\$	\$
Revenue from contracts with customers		
Enablement revenue	134,788	88,892
Licence fee	235,523	274,673
	370,311	363,565

(b) Disaggregation of revenue

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

	Consolidated	
	31 Dec 2025	31 Dec 2024
	\$	\$
Timing of revenue recognition		
Goods transferred at a point in time	134,788	88,892
Services transferred over time	235,523	274,673
	370,311	363,565
Geographical regions		
Australia	310,677	233,708
Rest of the world	59,634	129,857
	370,311	363,565

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RocketBoots Limited and Controlled Entities
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Notes to the Financial Statements

5 Other income

	Consolidated	
	31 Dec 2025	31 Dec 2024
	\$	\$
Grant income	-	304,312
Interest income	12,714	2
Third-party software fees	11,459	10,883
	24,173	315,197

6 Other expenses

	Consolidated	
	31 Dec 2025	31 Dec 2024
	\$	\$
Member and statutory expenses	36,780	56,290
Travel & entertainment	94,635	52,990
Insurance expenses	63,513	40,228
Telephone and IT	20,086	26,974
Office expenses	90,685	41,373
Foreign currency losses	11,254	14,910
Subscriptions	7,670	2,989
Depreciation	10,746	4,893
	335,369	240,647

7 Cash and cash equivalents

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Cash at bank and in hand	1,110,105	1,466,007
Deposits at call	-	1,000,000
	1,110,105	2,466,007

8 Trade and other receivables

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Current		
Trade receivables	242,697	23,840
Sundry debtors	32,382	-
	275,079	23,840

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

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RocketBoots Limited and Controlled Entities
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Notes to the Financial Statements

9 Inventory

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Current Inventory	63,304	2,992
	63,304	2,992

Inventory relates to assets procured for customer contracts. These assets are held in anticipation of future installations at customer sites.

10 Other assets

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Current Prepayments	143,180	46,881
Accrued revenue	-	9,370
	143,180	56,251

11 Plant and equipment

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Plant and equipment		
At cost	183,956	155,453
Accumulated depreciation	(143,214)	(132,468)
	40,742	22,985
Computer software		
At cost	1,153	1,153
Accumulated depreciation	(1,153)	(1,153)
	-	-
	40,742	22,985

12 Intangibles

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Platform development - CIP		
At cost	377,627	-
Accumulated amortisation	-	-
	377,627	-

Platform development – CIP relates to Platform-As-A-Service (“PAAS”) intangible that the Company began developing in the half-year ended 31 December 2025. As at 31 December 2025, the intangible asset is under development, and no amortisable expense has been recognised in the profit or loss.

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RocketBoots Limited and Controlled Entities
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Notes to the Financial Statements

13 Trade and other payables

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Current		
Trade payables	591,762	263,110
Sundry payables and accrued expenses	218,187	126,484
Wage payable	82,165	50,910
	892,114	440,504

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

14 Contract liabilities

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Current		
Contract liabilities	463,689	240,687
	463,689	240,687

Contract liabilities relate to customer payments received in advance of performance obligations. These payments will be recognised as revenue when the relevant performance obligation is satisfied and relate to a mix of revenue at a point in time and revenue over time.

15 Employee entitlements

	Consolidated	
	31 Dec 2025	30 Jun 2025
	\$	\$
Current		
Long service leave	249,043	229,383
Annual leave	317,096	289,983
	566,139	519,366
Non-current		
Long service leave	87,994	75,829
	87,994	75,829

16 Issued capital

	Consolidated			
	31 Dec 2025	30 Jun 2025	31 Dec 2025	30 Jun 2025
	Shares	Shares	\$	\$
Ordinary shares – fully paid	175,313,384	171,313,384	19,832,837	18,862,837

Movements in ordinary share capital

Details	Date	Shares	Issue price	\$
Balance	1 Jul 2025	171,313,384		18,862,837

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RocketBoots Limited and Controlled Entities
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Notes to the Financial Statements

Placement – Dec 25	31 Dec 2025	4,000,000	\$0.25	1,000,000
Transaction costs	31 Dec 2025	-	-	(30,000)
Balance		175,313,384		19,832,837

17 Reserves

(a) Share-based payments reserve

This reserve records the cumulative value of service received for the issue of share options and performance rights. When the option/right is exercised the amount in the share option reserve is transferred to share capital.

Details

	Date	\$
Opening balance	1 Jul 2025	1,365,630
Dec 25 share-based payments expense	31 Dec 2025	104,279
Closing balance	31 Dec 2025	1,469,909

(b) Foreign currency translation reserve

This reserve comprises exchange differences arising from the translation of foreign operations into the Company's presentation currency.

Details

	Date	\$
Opening balance	1 Jul 2025	(2,016)
Dec 2025 half-year translation differences	31 Dec 2025	(9,893)
Closing balance	31 Dec 2025	(11,909)

18 Share-based payments

At 31 December 2025 the Group had the following share-based payment schemes:

Grant Date	Expiry Date	Exercise price	Start	Granted	Expired	Balance	Valuation method	Vesting conditions
13/02/2024	9/02/2027	\$0.20	500,000	-	-	500,000	Black Scholes	Upon issue
29/08/2024	26/08/2026	\$0.10	800,000	-	-	800,000	Black Scholes	Upon issue
11/03/2025	31/08/2027	N/A	500,000	-	-	500,000	Monte Carlo	30-day VWAP \$0.30
11/03/2025	31/08/2027	N/A	500,000	-	-	500,000	Monte Carlo	30-day VWAP \$0.45
11/03/2025	31/08/2027	N/A	500,000	-	-	500,000	Monte Carlo	30-day VWAP \$0.60
11/03/2025	31/08/2027	N/A	500,000	-	-	500,000	Monte Carlo	TCV \$5M
11/03/2025	31/08/2027	N/A	500,000	-	-	500,000	Monte Carlo	TCV \$9M
11/03/2025	31/08/2027	\$0.20	1,500,000	-	-	1,500,000	Monte Carlo	TCV \$25M
11/03/2025	18/12/2029	\$0.12	4,000,000	-	-	4,000,000	Black Scholes	Upon issue
11/03/2025	18/12/2029	\$0.15	4,000,000	-	-	4,000,000	Black Scholes	Upon issue
11/03/2025	18/12/2029	\$0.18	4,000,000	-	-	4,000,000	Black Scholes	Upon issue
17/06/2025	18/12/2029	\$0.12	1,000,000	-	-	1,000,000	Black Scholes	Upon issue
17/06/2025	18/12/2029	\$0.15	1,000,000	-	-	1,000,000	Black Scholes	Upon issue
17/06/2025	18/12/2029	\$0.18	1,000,000	-	-	1,000,000	Black Scholes	Upon issue
11/03/2025	18/10/2026	\$0.12	1,000,000	-	-	1,000,000	Black Scholes	Upon issue
11/03/2025	8/10/2027	\$0.15	1,000,000	-	-	1,000,000	Black Scholes	Upon issue
17/06/2025	23/06/2028	\$0.12	4,000,000	-	-	4,000,000	Black Scholes	Upon issue

RocketBoots Limited and Controlled Entities

ACN: 165 522 887

Notes to the Financial Statements

06/10/2025	6/10/2026	-	-	1,000,000	-	1,000,000	Share price at grant date	Service-based
06/10/2025	6/10/2027	-	-	1,000,000	-	1,000,000	Share price at grant date	Service-based
06/10/2025	6/10/2028	-	-	1,000,000	-	1,000,000	Share price at grant date	Service-based

The total expenses recognised in profit or loss for the half-year relating to share-based payment arrangements are \$104,279 (2024: \$45,460).

19 Earnings per share

	Consolidated	
	31 Dec 2025	31 Dec 2024
	\$	\$
<i>Earnings per share for loss from continuing operations</i>		
Loss after income tax	(2,359,974)	(1,374,089)
Loss after income tax attributable to the owners of Rocketboots Limited	(2,359,974)	(1,374,089)
	Cents	Cents
Basic earnings per share	(1.38)	(1.35)
Diluted earnings per share	(1.38)	(1.35)
	Number	Number
<i>Weighted average number of ordinary shares</i>		
Weighted average number of ordinary shares used in calculating basic earnings per share	171,356,862	101,871,281
Adjustments for calculation of diluted earnings per share:		
Options over ordinary shares	-	-
Rights over ordinary shares	-	-
Weighted average number of ordinary shares used in calculating diluted earnings per share	171,356,862	101,871,281

20 Interest in subsidiaries

Subsidiary	Principal place of business / country of incorporation	Percentage Owned (%)*	Percentage Owned (%)*
		31 Dec 2025	31 Dec 2024
RocketBoots Operations Pty Ltd	Australia	100	100
RocketBoots Operations UK Limited	United Kingdom	100	100
RocketBoots Inc.	United States	100	100

21 Contingencies

RocketBoots Limited and Controlled Entities

ACN: 165 522 887

Notes to the Financial Statements

In the opinion of the Directors, the Company did not have any contingencies at 31 December 2025 (30 June 2025: None).

22 Related parties

During the half-year, the Company was provided with company secretarial services by CGP Lucrum Pty Ltd, a company controlled by Cameron Petricevic. The services provided were conducted on normal commercial terms.

23 Events occurring after the reporting date

The financial report was authorised for issue on 26 February 2026 by the board of directors.

On 24 December 2025, the Company announced it had received firm commitments to raise \$7.025M through placing 28.1M shares to new and existing sophisticated investors. As at 31 December 2025, \$1M had been received and 4,000,000 shares were allotted, \$6M was received and 28,000,000 shares were allotted in January 2026 with the balance subject to shareholder approval.

Except for the above, no other matters or circumstances have arisen since the end of the half-year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

24 Statutory information

The registered office and principal place of business of the Company is:

RocketBoots Limited and Controlled Entities
Level 1
6-10 O'Connell Street
Sydney NSW 2000

Director's Declaration

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 31 December 2025 and of its performance for the financial half-year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the directors

Director:
Roy McKelvie

Roy McKelvie

Director:
Cameron Petricevic

Cameron Petricevic

Dated: 26 February 2026



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Independent Auditor's Review Report to the Members of RocketBoots Limited

Report on the Half-Year Financial Report

Conclusion

We have reviewed the accompanying Consolidated Half-Year Financial Report of RocketBoots Limited ('the Group'), 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 cash flows and the condense consolidated statement of changes in equity for the half-year ended on that date, notes comprising a summary of significant accounting policies, other explanatory notes and the directors' declaration of the Group comprising the Company and the entities it controlled at half-year end from time to time during the half-year.

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Consolidated Half-Year Financial Report of RocketBoots Limited is not in accordance with the *Corporations Act 2001*, including:

- (a) 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; and
- (b) Complying with Accounting Standard AASB 134: *Interim Financial Reporting* and the *Corporations Regulations 2001*;

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibility for the Review of the Financial Report* section of our report.

We are independent of the Group in accordance with the independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Group, would be in the same terms if given to the directors as at the time of this auditor's review report.

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Directors' Responsibility for the Half-Year Financial Report

The Directors of the Group are responsible for the preparation of the Condensed Consolidated 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 Condensed Consolidated Half-Year Financial report that gives a true and fair view is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Review of the Half-Year Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the Condensed Consolidated Half-Year Financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Group'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*.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other 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.

*Armada Audit
& Assurance*

ARMADA AUDIT & ASSURANCE PTY LTD

Nigel Dias
Director

Perth, Dated 26 February 2026

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