ASX: CCO | QUARTERLY ACTIVITIES REPORT

Q4 FY26 Results

Investor Webinar

Friday, 7 August 2026 | 11:00am AEST

Presented by Zane Yoshida, Founder & CEO

WEBINAR AGENDA

What we'll cover today

01
Strategic pillars
Where we are against our four growth engines

02
Quarterly highlights
Headline numbers and the story behind them

03
Revenue performance
Geography, channel and product format breakdown

04
Retail momentum
The 24% step-up reshaping our channel mix

05
Cash, costs & funding
Cash position, working capital, and margin recovery

06
Regulatory & outlook
Category tailwinds and FY27 priorities

Four pillars driving The Calmer Co.

The world's leading natural relaxation company · Q4 FY26 progress at a glance

01 Regional Sourcing & Innovation

- Pacific Island regional sourcing
- Fiji excellence in QA & service
- CO_2 extraction capability
- Blockchain traceability

Q4 PROGRESS

CO_2 extracts and high-potency formats continue to anchor B2B interest; supply execution improved through the quarter.

02 Direct to Consumer (incl. Amazon)

- Amazon USA & AU marketplaces
- Salesforce sites: FK, TM, DN
- High-awareness DTC focus

Q4 PROGRESS

E-commerce $630,692 (37% of revenue); Amazon USA $457,133; marketing spend down a further 31% QoQ.

03 Profitable & Scalable Retail

- Major retail (e.g., Coles AU)
- Supporting pharmacy & nutrition
- High-exposure trial & resale to mainstream

Q4 PROGRESS

Retail +24% QoQ to $779,879 — now the largest channel at 45%; Fiji Kava® FZZR™ ranged in Coles from Q2 FY27.

04 Wholesale (Bulk Ingredients)

- AU & global beverage and snack brands
- Complementary medicines
- Co-manufacture & flavour houses
- Kava hospitality

Q4 PROGRESS

Wholesale $305,740 (18% of revenue) on order timing; ~76% US-generated, with repeat orders from IMCD and US manufacturers.

Q4 FY26 highlights

$1.72m

Q4 group revenue

Retail-led quarter; wholesale reflecting order timing.

+24%

Retail growth QoQ

$779,879 — now the largest channel at 45%.

+22%

Australia revenue QoQ

$965,922, or ~56% of group revenue.

+15%

Cash receipts QoQ

Receipts from customers of $1.88m.

Revenue mix rebalances toward a stronger retail base

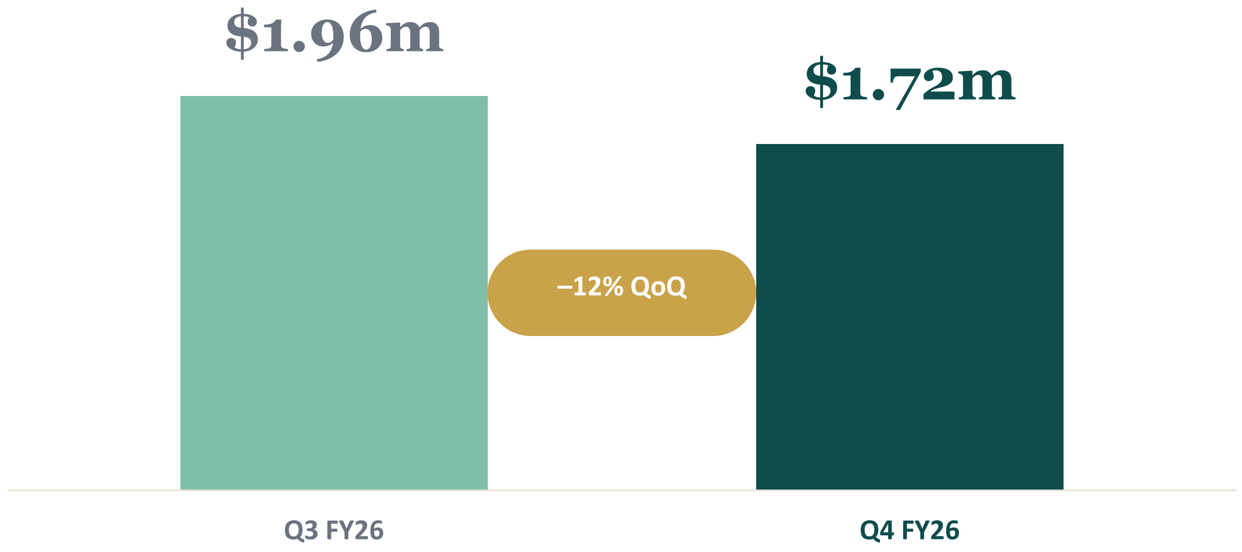
- **Net operating cash outflow improved 9%.** To $802k for the quarter, with cash on hand of $633k at 30 June 2026.
- **Inventory maintained at $1.5m.** Positioned to support wholesale, B2B and retail demand into FY27.
- **Cost discipline maintained.** Advertising and marketing expenditure down a further 31% QoQ.

FINANCIAL OVERVIEW

Revenue rebalances as retail steps up

Quarterly group revenue

Retail growth partially offsetting the timing of wholesale orders



Source: Q4 FY26 Appendix 4C and Activities Report (released 31 July 2026).

LARGEST CHANNEL

$780k

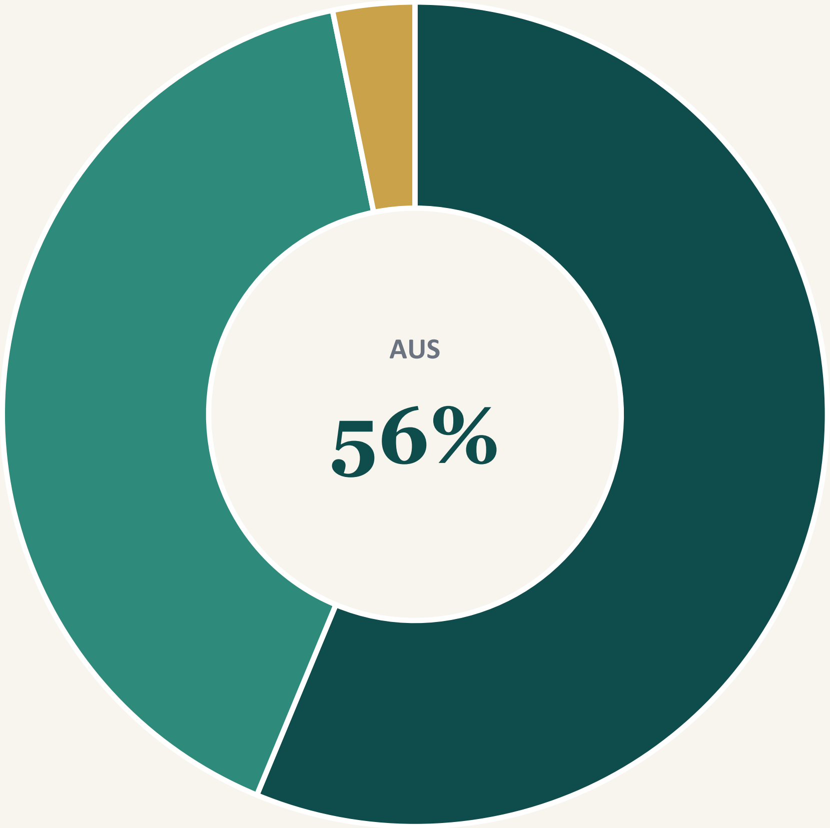
Retail revenue for the quarter — up 24% and 45% of group sales.

What's behind the result

- Australian retail up 24% QoQ on Coles strength
- Price increases implemented across major retailers
- Wholesale reflecting timing after elevated Q3 shipments
- Amazon USA contributed $457,133 in the quarter

SALES BY GEOGRAPHY

Australia steps forward, now ~56% of group revenue



Australia
56%

United States
41%

Fiji
~3%

Australia & New Zealand

+22% QoQ

$966k

Retail-led growth; Fiji Kava® leads the Coles stress category.

United States

41% of revenue

$696k

E-commerce and wholesale led; retail brokerage agreement now in place.

Fiji

Brand & provenance

~3%

Tourism-led retail; supports brand visibility and storytelling.

Retail becomes our largest channel

Retail

$779,879

45% of revenue · +24% QoQ

- Largest channel for the quarter, led by Coles
- Fiji Kava® 150g and 50g lead the Coles stress category
- Price increases implemented across both major retailers

E-commerce

$630,692

37% of revenue

- Amazon USA delivered $457,133 in Q4 sales
- DTC contributed $173,559 across AU and US sites
- Marketing spend down 31% QoQ on more targeted spend

Wholesale

$305,740

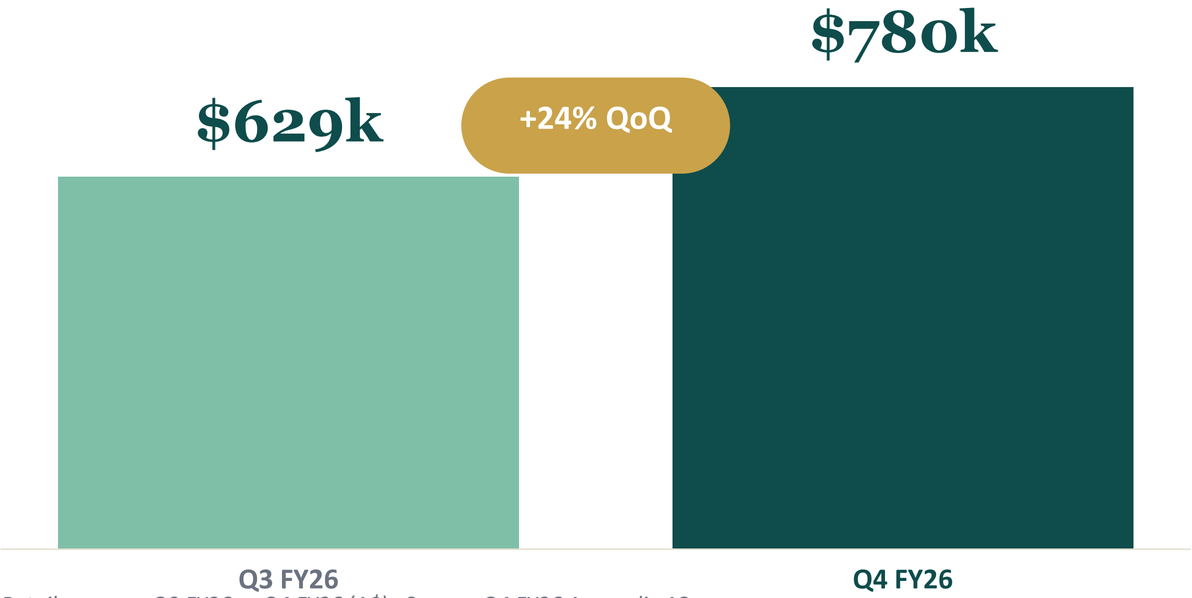
18% of revenue · order timing

- Reflects cyclical ordering after elevated Q3 shipments
- Approximately 76% of wholesale sales generated in the USA
- Repeat orders from IMCD and US beverage manufacturers

The 24% step-up reshaping our channel mix

Retail revenue increased 24% QoQ

Now ~45% of group revenue and our largest channel for the quarter.



Retail revenue, Q3 FY26 vs Q4 FY26 (A$). Source: Q4 FY26 Appendix 4C.

WHY IT MATTERS

A stronger base

Mainstream adoption.

Fiji Kava® 150g and 50g lead the Coles stress category.

Supply execution.

Improved consistency of supply supported in-store availability.

Price realisation.

Price increases implemented across major retailers and online.

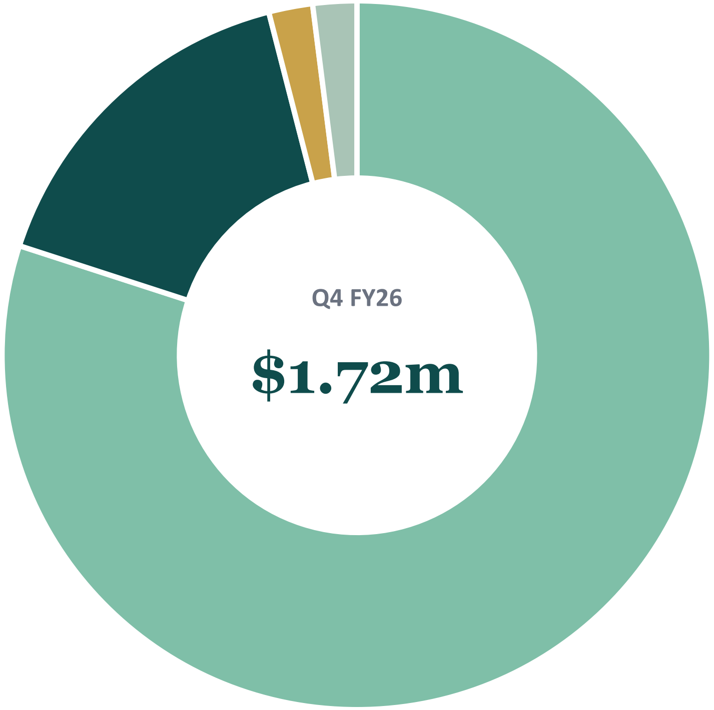
New range ahead.

Fiji Kava® FZZR™ effervescent range ranged in Coles from Q2 FY27.

SALES BY PRODUCT FORMAT

Powder-led quarter as retail scales

Q4 FY26 revenue by product format



Kava powder	80%
Kava extracts	16%
RTD	~2%
Medicinal	~1%

Approximate share of group revenue. Source: Q4 FY26 Activities Report.

EXTRACTS — HIGHER-VALUE PLATFORM

16%

Share of group revenue (Q3 FY26: 21%)

Why it matters

- Higher value per kilogram than powder
- Anchors the B2B ingredient platform
- Moderation reflects stronger retail powder volumes
- CO_2 extract format extending category reach

Improving cash performance, disciplined spend

$633k

Cash on hand

At 30 June 2026 quarter end.

$1.88m

Cash receipts from customers

Up 15% quarter-on-quarter.

$1.5m

Inventory (incl. prepaid)

Maintained to support demand into FY27.

−9%

Net operating cash outflow

Improved to $802k for the quarter.

Cost discipline maintained while supporting growth

−31% QoQ

Advertising & marketing

Continued targeted approach to spend.

$351k

Staff costs for the quarter

Cost management maintained as the business scales.

FUNDING & WORKING CAPITAL

Working capital managed with intent

Net operating cash outflow improved 9% to $802k on higher collections and continued cost discipline. Cash on hand was $633k at quarter end, and the Company is progressing additional inventory financing arrangements to support the growing wholesale channel.

Input cost recovery flowing through from FY27

Input costs and margin recovery

Higher kava input costs

Raw material costs increased across H2 FY26, weighing on gross margin.

Recovery tied to retail pricing

Retail price increase took effect across major grocery from late May 2026.

Price increases across all channels

Price increases now implemented across all of the Group's sales channels.

Additional regional supply secured

Regional supply arrangements in Fiji to mitigate further cost increases.

MARGIN RECOVERY

Measures take full effect in FY27

H2 FY26

Higher input costs weighed on gross margin
Recovery constrained by retail pricing timing

Q4 FY26

Retail price increase effective late May
Partial-quarter effect captured only

FY27

Channel-wide pricing and regional supply arrangements
Take full effect through the year

Category tailwinds across our key markets

Australia

TGA · ODC · FSANZ

Commercial Import Pilot.

Phase 2 commenced Dec 2021, allowing unlimited commercial import for food use; arrangements remain in place pending a permanent framework.

Complementary medicine.

Standardised dose of kavalactone derived from water extract noble kava in capsule and tablet formats regulated by TGA.

Regional Kava Development strategy.

Harmonisation of kava growing, processing and export across Pacific Island countries to meet international standards. Standard Australia now working on a kava standard

United States

FDA · DSHEA · State agencies

Dietary supplement framework.

Kava is sold as a dietary supplement under DSHEA; traditional aqueous preparations are widely regarded as falling within the GRAS framework.

FDA modernisation underway.

FDA's 2026 Human Foods Program and finalised NDI guidance are expected to bring greater clarity for novel formats including CO_2 extracts.

Watch points.

State-level rules continue to evolve (e.g., NYC ruling on steeped beverages); Amazon and major retailers enforce third-party testing and labelling.

International

Codex · EU · UK · NZ

Codex CXS 336R-2020.

First international regional standard for kava as a beverage — supports cross-border trade and harmonised quality benchmarks.

Codex alignment work.

Active food-additive alignment through 2025–2026, with Australia, NZ , USA and Canada among supporters of expanded provisions.

EU & UK access in progress.

Following earlier bans, kava market access across major European markets in progress, which expands the global addressable category.

WHAT IT MEANS FOR CCO

A more enabling regulatory environment across Australia, the U.S. and internationally is broadening distribution options for kava and kava-derived ingredients — directly supportive of our retail, wholesale and B2B extract strategies.

General industry context only — not specific Calmer Co. regulatory filings or approvals. Sources: Australian Government (DFAT, ODC); US FDA; FAO/WHO Codex Alimentarius.

LOOKING AHEAD

Entering FY27 with a stronger base and a clear plan

Strategic priorities for FY27

Expand wholesale & B2B

Convert the growing pipeline into recurring orders across powder and CO_2 extract formats.

Build on retail momentum

Maintain supply consistency and launch Fiji Kava® FZZR™ in Coles in Q2 FY27.

Establish a US retail footprint

Work with the appointed US brokerage to commence retail distribution.

Progress toward cash flow breakeven

Improve product consistency, gross margins and operating leverage across channels.

MARKET OPPORTUNITY

Natural relaxation, globally

USA

Key market across e-commerce and wholesale
Retail not yet commenced; brokerage appointed

ANZ

Category leadership in mainstream retail
Fiji Kava® 150g and 50g lead the Coles stress category

Brand portfolio

Fiji Kava, Taki Mai, Danodan Hempworks
Leilo distributed in Fiji

FROM THE CEO

A stronger, more diversified base

The June quarter demonstrated the growing strength of our diversified channel strategy, with Australian retail revenue increasing 24% quarter-on-quarter to approximately $780,000 — supported by improved supply execution, recently implemented price increases and Fiji Kava®'s continued leadership within the Coles stress category.

We also maintained a disciplined focus on cash management, with customer receipts increasing 15% quarter-on-quarter to $1.88 million, net operating cash outflows improving by 9%, and advertising and marketing expenditure reducing by 31%. The Calmer Co. enters FY27 with a strengthened retail base, diversified revenue streams and inventory positioned to support future demand.

Zane Yoshida

Founder & CEO, The Calmer Co.

THANK YOU

Questions & next steps

Q4 FY26 INVESTOR WEBINAR

Open Q&A with the CEO

Join Zane Yoshida to discuss Q4 FY26 performance, activities and focus.

DATE	Friday, 7 August 2026
TIME	11:00am AEST
FORMAT	Live webinar with audience Q&A
REGISTER	Investor Hub · thecalmerco.com

INVESTOR & MEDIA RELATIONS

Zane Yoshida

Founder & CEO

investors@thecalmerco.com

ABOUT THE CALMER CO.

Natural solutions to calm nerves, support mind and muscle relaxation, and induce sleep.

House of brands: Fiji Kava®, Taki Mai®, Danodan Hempworks®. Distributing Leilo in Fiji. Markets: USA, Australia, New Zealand, China, Fiji.