VITA LIFE SCIENCES LIMITED (ABN: 35 003 190 421)

APPENDIX 4D- Half Year Report Period Ended 30 June 2026

1. Reporting Period

This announcement is made pursuant to Listing rule 4.2A.3 as approved by the Board of Vita Life Sciences Ltd (ASX Code: VLS).

The information contained in this report is to be read in conjunction with Vita Life Sciences Limited's Half Year June 2026 Financial Report, the 2025 Annual Report and any announcements to the market by the Company during the half year ended 30 June 2026 (current period). The Previous Corresponding Period (PCP) was the half-year ended 30 June 2025.

2. Results for announcement to the market

		Percentage Change* %	2026 A$'000	2025 A$'000
Revenue	Up	6.1	48,305	45,544
Profit before income tax	Up	19.1	8,078	6,782
Net profit after tax	Up	14.9	5,541	4,822
Net profit attributable to members	Up	14.9	5,559	4,840

**Based on Previous Corresponding Period (PCP)*

Dividend			**Amount per security**	**Franked amount per security**
Interim 2026 dividend	Ex-Date Record Date Payment Date	18 September 2026 21 September 2026 2 October 2026	5.0 cents	3.0 cents
Final 2025 dividend	Paid	10 April 2026	9.5 cents	4.5 cents

Commentaries of the above results can be found in the attached half year directors' and consolidated financial report for the period ended 30 June 2026.

3. Net tangible assets

	30 June 2026	30 June 2025
Net Tangible Assets per security	$0.92	$0.89

4. **There were no entities over which control has been gained nor lost during the period.**

5. **Dividends**

A partially franked dividend of 9.50 cents per share amounting to $5.2 million was paid on 10 April 2026 in relation to the year ended 31 December 2025.

Directors have declared the payment of a partially franked interim dividend for the six months to 30 June 2026 of 5.0 cents per ordinary share, an increase of 0.5 cents per share on the PCP, as disclosed above. The dividend will be franked at 60%. The unfranked portion of the dividend was sourced from the Company's conduit foreign income amount.

The Company's dividend reinvestment plan (DRP) has been suspended and shall not apply to the above dividends.

6. **Details of associates and joint venture entities-** Nil

7. **For foreign entities, the International Financial Reporting Standard–IFRS, were used in compiling these reports.**

8. **The attached financial statements have been reviewed by the Independent Auditor and, a copy of the Independent Auditor's Review Report is attached to the Half Year Financial Report.**

VITA LIFE SCIENCES

Half Year Report

30 June 2026

Vita Life Sciences Limited and its Controlled Entities
ABN 35 003 190 421

VITA LIFE SCIENCES

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Directors' Report

THE DIRECTORS OF VITA LIFE SCIENCES LIMITED ("COMPANY" OR "VITA LIFE SCIENCES") SUBMIT THEIR REPORT TOGETHER WITH THE FINANCIAL REPORT FOR VITA LIFE SCIENCES AND ITS CONTROLLED ENTITIES FOR THE HALF-YEAR ENDED 30 JUNE 2026

DIRECTORS

The names of the Company's directors in office throughout and since the end of the last financial period are set out below.

Mr Henry G Townsing	**Chairman**
Mr Andrew O'Keefe	**Managing Director**
Mr Jack Teoh	**Non-Executive Director**
Mr Peter Osborne	**Non-Executive Director**

All directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

During the period in review, the principal continuing activities of the consolidated entity consisted of formulating, packaging, sales and distribution of vitamins and supplements.

OPERATING AND FINANCIAL REVIEW

The Group delivered a record first half performance for the six months ended 30 June 2026, with revenue increasing 6% to $48.3 million and profit before income tax increasing 19% to $8.1 million compared with the previous corresponding period (PCP). Profit growth exceeded revenue growth, reflecting improved operating margins, favourable product mix and ongoing cost discipline across the business.

Key highlights:

Revenue

Revenue growth was achieved in Australia and Malaysia/ Singapore despite softer consumer sentiment across our respective markets. Vietnam also reported growth from a smaller base, with improving market penetration and encouraging signs of momentum across both retail and e-commerce channels.

China trading conditions remained challenging in the first half due to ongoing regulatory developments and subdued consumer sentiment.

Gross Profit

Gross profit margin increased to 63.5% from 60.1% in the PCP, primarily driven by an improved product mix in Australia and Malaysia/Singapore. The improvement in gross margin contributed to profit growth exceeding revenue growth, demonstrating the Group's continued focus on operating efficiency and earnings quality.

Sales and Marketing

The Group continued to invest into brand-building initiatives across its key markets. These investments, together with strong retailer support, contributed to continued revenue growth, increased brand recognition and an expanded presence across key retail channels. The Group's brands continue to strengthen their market position, supporting sustainable growth and improved earnings outcomes.

Financial Position

The Group maintains a strong balance sheet with total equity of $55.7 million and cash reserves of $33.7 million as of 30 June 2026. With no bank borrowings, the Group is well positioned to support organic growth initiatives, pursue selective strategic opportunities, and continue delivering returns to shareholders.

Dividend

The Directors declares a partially franked interim dividend of 5.0 cents per share, an increase of 0.5 cents per share compared with the PCP. The dividend will be franked at 60%. The unfranked portion of the dividend was sourced from the Company's conduit foreign income account.

A summary of the Group's individual business units' performance follows:

Australia

Revenue in Australia increased approximately 14% compared with the PCP, driven primarily by strong growth within the pharmacy channel. Targeted marketing initiatives and retailer partnerships continued to strengthen the Herbs of Gold brand, increasing both its market presence and recognition among consumers and healthcare professionals.

Malaysia/ Singapore

Malaysia and Singapore combined markets continued to perform strongly, with revenue increasing approximately 7% on the PCP, building on the substantial record growth achieved in the prior year. The result was supported by strong retailer relationships, increased brand presence and continued consumer demand for the Group's products. The result demonstrates the resilience of the business and its ability to deliver sustained profitable growth.

China/ Vietnam

Vietnam continues to build positive momentum, with growth supported by expanded customer ranging, new distribution opportunities and increased e-commerce penetration. The Group has strengthened its local market presence through strategic partnerships and is encouraged by the growing interest from major retailers in both the Herbs of Gold and VitaHealth brands. While still a relatively small contributor, Vietnam represents an attractive medium term growth opportunity for the Group.

China continues to navigate a challenging operating environment driven by regulatory change and softer consumer demand. To support future growth, the Group has implemented new e-commerce distribution arrangements with a strategic partner commencing in September 2026. This transition is intended to improve market execution, strengthen brand representation, and position the business to capitalise on future opportunities in the market.

DIRECTORS' REPORT (CONTINUED)

OUTLOOK

The Board is pleased with the HY June 2026 results. As the overall economic uncertainties and climate looms, management will closely monitor ongoing market and consumer sentiment and will provide further outlook in the fourth quarter.

ROUNDING OFF

Vita Life Sciences is a company of the kind referred to in ASIC Legislative Instrument 2026/183 dated 24 March 2026 and, in accordance with that Instrument, amounts in the financial report and directors' report have been rounded off to the nearest thousand dollars, unless otherwise indicated.

AUDITOR'S INDEPENDENCE DECLARATION

The Directors have received an Independence Declaration from the external auditor, Nexia Sydney Audit Pty Ltd. A copy of this Declaration follows the Directors Report.

This Directors' report is signed in accordance with a resolution of the Board of Directors made pursuant to s.306(3) of the Corporations Act 2001.

Andrew O'Keefe
Managing Director
Sydney, 17 August 2026

Nexia Australia

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To the Board of Directors of Vita Life Sciences Limited

LEAD AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001

As lead audit director for the review of the condensed consolidated financial statements of Vita Life Sciences Limited for the half-year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there has been no contravention of:

a) the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and

b) any applicable code of professional conduct in relation to the review.

Yours sincerely,

Nexia

Nexia Sydney Audit Pty Limited

Stephen Fisher
Director

Dated: 17 August 2026

June 2026
Financial Report

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE HALF YEAR ENDED	Notes	Consolidated 30 June 2026 $'000	Consolidated 30 June 2025 $'000
Sale of goods		48,305	45,544
Cost of sales		(17,630)	(18,154)
Gross profit		30,675	27,390
Other gain		33	21
Distribution expenses		(4,781)	(3,965)
Marketing expenses		(5,036)	(4,475)
Occupancy expenses		(582)	(492)
Administrative expenses		(11,899)	(11,613)
Other expenses		(740)	(453)
Profit from continuing operations before interest and taxes		7,670	6,413
Finance income		507	462
Finance costs		(99)	(93)
Profit before income tax		8,078	6,782
Income tax expense		(2,537)	(1,960)
Net profit for the half year		**5,541**	**4,822**
Other comprehensive income after income tax			
Items that will be reclassified subsequently to profit or loss when specific conditions are met:			
Exchange differences on translating foreign controlled entities		(229)	235
Other comprehensive income for the half year, net of income tax		(229)	235
Total comprehensive income for half year		**5,312**	**5,057**
Net profit/(loss) for the half year attributable to:			
Non-controlling interest		(18)	(18)
Members of the parent		5,559	4,840
		5,541	**4,822**
Total comprehensive income attributable to:			
Non-controlling interest		(18)	(18)
Members of the parent		5,330	5,075
		5,312	**5,057**
Earnings per share (cents per share)			
- basic earnings per share	5	10.22	8.61
- diluted earnings per share	5	10.04	8.61

THE CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME SHOULD BE READ IN CONJUNCTION WITH THE ACCOMPANYING NOTES TO THE HALF YEAR REPORT.

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT	Notes	Consolidated 30 June 2026 $'000	Consolidated 31 Dec 2025 $'000
ASSETS			
Current Assets			
Cash and cash equivalents		33,702	35,564
Trade and other receivables		14,554	13,642
Inventories		14,529	15,076
Other assets		1,962	1,563
Total Current Assets		64,747	65,845
Non Current Assets			
Property, plant and equipment		11,994	12,484
Intangible assets		23	36
Deferred tax assets		3,701	3,997
Total Non Current Assets		15,718	16,517
Total Assets		**80,465**	**82,362**
LIABILITIES			
Current Liabilities			
Trade and other payables		12,767	13,084
Current tax liability		1,200	1,615
Employee entitlements		2,624	3,280
Contract return liability		5,863	5,704
Lease liability		485	482
Total Current Liabilities		22,939	24,165
Non Current Liabilities			
Employee Entitlements		150	125
Lease Liability		1,671	1,911
Total Non Current Liabilities		1,821	2,036
Total Liabilities		**24,760**	**26,201**
Net Assets		**55,705**	**56,161**
EQUITY			
Contributed equity	6	41,979	42,793
Accumulated profits		5,587	5,202
Employee share based payments reserve		3,212	2,992
Share options reserve		992	992
Revaluation Reserve		859	859
Foreign currency translation reserve		3,184	3,413
Parent entity interest		55,813	56,251
Non-controlling interest		(108)	(90)
Total Equity		**55,705**	**56,161**

THE CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION SHOULD BE READ IN CONJUNCTION WITH THE ACCOMPANYING NOTES TO THE HALF YEAR REPORT.

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE HALF YEAR ENDED	Notes	Consolidated 30 June 2026 $'000	Consolidated 30 June 2025 $'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		49,629	46,985
Payments to suppliers and employees		(42,131)	(39,513)
Income tax paid		(2,952)	(1,140)
Interest received		507	462
Lease Interest and bank charges		(99)	(198)
Net cash flows provided by operating activities		**4,954**	**6,596**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(317)	(730)
Net cash flows used in investing activities		**(317)**	**(730)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of leases		(257)	(292)
Dividends Paid		(5,174)	(3,606)
Repayment of LTIP shares loans		345	-
Share buy back		(1,159)	(1,236)
Net cash flows used in financing activities		**(6,245)**	**(5,134)**
Net (decrease)/ increase in cash and cash equivalents		(1,608)	732
Net foreign exchange differences		(254)	63
Cash and cash equivalents at beginning of the period		35,564	28,601
Cash and cash equivalents at end of the period		**33,702**	**29,396**

THE CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS SHOULD BE READ IN CONJUNCTION WITH THE ACCOMPANYING NOTES TO THE HALF YEAR REPORT.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE HALF YEAR ENDED 30 JUNE 2026	Note	Contributed Equity $'000	Employee Share Based Payments Reserve $'000	Share Options Reserve $'000	Revaluation Reserve $'000	Accumulated Profits $'000	Foreign Currency Translation Reserve $'000	Attributable to Equity Holders of Parent $'000	Non-controlling Interest $'000	Total $'000
Balance at 1 January 2026		42,793	2,992	992	859	5,202	3,413	56,251	(90)	**56,161**
Comprehensive income										
Profit attributable to members of parent entity		-	-	-	-	5,559	-	5,559	(18)	**5,541**
Other comprehensive income for the period		-	-	-	-	-	(229)	(229)	-	**(229)**
Total comprehensive income for the period		-	-	-	-	5,559	(229)	5,330	(18)	**5,312**
Transactions with owners, in their capacity as owners										
Shares bought back		(1,159)	-	-	-	-	-	(1,159)	-	**(1,159)**
Repayment of LTIP Loans		345	-	-	-	-	-	345	-	**345**
Employee share based expense		-	220	-	-	-	-	220	-	**220**
Dividends paid	7	-	-	-	-	(5,174)	-	(5,174)	-	**(5,174)**
Total transactions with owners		(814)	220	-	-	(5,174)	-	(5,768)	-	**(5,768)**
Balance at 30 June 2026		**41,979**	**3,212**	**992**	**859**	**5,587**	**3,184**	**55,813**	**(108)**	55,705

THE CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY SHOULD BE READ IN CONJUNCTION WITH THE ACCOMPANYING NOTES TO THE HALF YEAR REPORT.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

FOR THE HALF YEAR ENDED 30 JUNE 2025	Note	Contributed Equity $'000	Employee Share Based Payments Reserve $'000	Share Options Reserve $'000	Revaluation Reserve $'000	Accumulated Profits $'000	Foreign Currency Translation Reserve $'000	Attributable to Equity Holders of Parent $'000	Non-controlling Interest $'000	Total $'000
Balance at 1 January 2025		45,030	2,753	992	859	846	1,874	52,354	(71)	**52,283**
Comprehensive income										
Profit attributable to members of parent entity		-	-	-	-	4,840	-	4,840	(18)	**4,822**
Other comprehensive income for the period		-	-	-	-	-	235	235	-	**235**
Total comprehensive income for the period		-	-	-	-	4,840	235	5,075	(18)	**5,057**
Transactions with owners, in their capacity as owners										
Shares bought back		(1,236)	-	-	-	-	-	(1,236)	-	**(1,236)**
Employee share based expense		-	119	-	-	-	-	119	-	**119**
Dividends paid	7	-	-	-	-	(3,606)	-	(3,606)		**(3,606)**
Total transactions with owners		(1,236)	119	-	-	(3,606)	-	(4,723)	-	**(4,723)**
Balance at 30 June 2025		**43,794**	**2,872**	**992**	**859**	**2,080**	**2,109**	**52,706**	**(89)**	**52,617**

THE CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY SHOULD BE READ IN CONJUNCTION WITH THE ACCOMPANYING NOTES TO THE HALF YEAR REPORT.

Notes to the condensed consolidated

Financial Statements

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 30 JUNE 2026

1. CORPORATE INFORMATION

The Half Year financial report of Vita Life Sciences Limited ("Vita Life Sciences") and its controlled entities ("the Group") for the half-year ended 30 June 2026 was authorised for issue by a resolution of the directors on the date of this report.

Vita Life Sciences is a Company limited by shares, incorporated and domiciled in Australia, whose shares are publicly traded on the Australian Securities Exchange ("ASX").

The nature of the operations and principal activities of the Group are described in the Directors' Report.

2. BASIS OF PREPARATION

These general purpose condensed consolidated financial statements for the half-year reporting period ended 30 June 2026, have been prepared in accordance with the requirements of the *Corporations Act 2001*, and Australian Accounting Standard AASB 134 "Interim Financial Reporting." The Group is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

This interim financial report is intended to provide users with an update on the latest annual financial statements of Vita Life Sciences Limited. As such, it does not contain information that represents relatively insignificant changes occurring during the half-year within the Group. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Group for the year ended 31 December 2025, together with any public announcements made during the following half-year.

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, except for the effects of applying newly effective accounting standards as outlined below.

The half-yearly condensed consolidated financial statements have been prepared on a historical cost basis.

New and amended accounting standards and interpretations adopted by the Group

The Group has adopted all of the new or amended Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatory for the current period.

New accounting standards and interpretations not yet adopted

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

3. SEGMENT REPORTING

The Group has a single business; development and sale of complementary medicine including vitamins, minerals and food supplements (VMS) and organised as two key operating segments. The two segments are managed by geographical market with information as used by the Managing Director, the Group's Chief Operating Decision Maker (CODM), Board members and the management team.

The two segments are, VMS Operational and VMS Investments.

VMS Operational are characterised by well established Group brands/ markets with high brand recognition and mature operations.

VMS Investments are characterised by Group brands/ markets being relatively new to a geographic market with low brand recognition. These developing businesses require higher ongoing investments, sourced from within the Group to fund operations.

The Managing Director, Board and management team review sales performance and other financial metrics.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 30 JUNE 2026

3. SEGMENT REPORTING (CONTINUED)

	VMS Operational		VMS Investment		Corporate	
	Australia $'000	Malaysia & Singapore $'000	China & Vietnam $'000	Others $'000	$'000	Total $'000
Half Year ended 30 June 2026						
Revenue						
Sales to external customers	22,396	23,439	2,470	-	-	48,305
Segment results						
Earnings before interest and tax	3,307	5,384	(251)	(40)	(730)	7,670
Net interest and bank charges						408
Profit before income tax						8,078
Income tax expense						(2,537)
Net profit for the half year						5,541
Property Plant & Equipment	2,029	9,925	41	-	-	11,994

	VMS Operational		VMS Investment		Corporate	
	Australia $'000	Malaysia & Singapore $'000	China & Vietnam $'000	Others $'000	$'000	Total $'000
Half Year ended 30 June 2025						
Revenue						
Sales to external customers	19,576	21,914	4,054	-	-	45,544
Segment results						
Earnings before interest and tax	2,171	4,893	(144)	(23)	(484)	6,413
Net interest and bank charges						369
Profit before income tax						6,782
Income tax expense						(1,960)
Net profit for the half year						4,822
Property Plant & Equipment	2,265	9,938	93	-	-	12,296

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 30 JUNE 2026

4. NET TANGIBLE ASSETS

	CONSOLIDATED	
	30 June 2026 $	30 June 2025 $
Net assets per share	0.99	0.94
Net tangible assets per share	0.92	0.89
	Number	**Number**
Number of ordinary shares for net assets per share	56,381,357	55,909,936

5. EARNINGS PER SHARE

	2026 $'000	2025 $'000
Net profit attributable to equity holders from continuing operations	5,541	4,822
Loss attributable to non-controlling interest	18	18
Earnings used to calculate basic and dilutive earnings per share	**5,559**	**4,840**
	Number	**Number**
Weighted average number of ordinary shares for basic earnings per share	54,384,216	56,247,034
Adjusted weighted average number of ordinary shares for diluted earnings per share. As of 30 June 2026, 1,005,000 LTIP shares were dilutive for the purpose of this calculation as they were in-the-money. As at 30 June 2025, all the LTIP shares were non-dilutive for the purpose of this calculation as they were out-of-the money.	55,389,216	56,247,034

6. ISSUED CAPITAL

	2026 Number	2025 Number	2026 $	2025 $
Issued and paid up capital				
Ordinary shares	**56,381,357**	**55,909,936**	**41,978,743**	**43,793,869**
Ordinary shares				
Balance at beginning of the period	55,495,353	56,560,582	42,792,880	45,030,261
Share buy back (a)	(1,123,996)	(650,646)	(1,159,137)	(1,236,392)
Payment of loan for shares to employee/ directors (b)	-	-	345,000	-
Issue of shares to director and employees (c)	2,010,000	-	-	-
Balance at end of the period	**56,381,357**	**55,909,936**	**41,978,743**	**43,793,869**

a) 465,494 (2025: 650,646) ordinary shares were bought back from the market for the half year ended 30 June 2026 at a total cost of $1,159,137 (2025: $1,236,392). On 30 April 2026, 658,502 (2025: Nil) Long Term Incentive Plan (LTIP) shares at a cost of $1,667,500 (2025: $Nil) were bought back and cancelled by the Company. There is no effect on the issued capital value as the cancelled LTIP shares were unpaid.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED 30 JUNE 2026

b) Employees repaid $345,000 (2025: $Nil) loan under the LTIP shares scheme, during the half year ended 30 June 2026.

For the half year ended 30 June 2026, the Company recognised net expense of $220,236 (2025: $119,826) in the income statement with a corresponding increase in employee share based payment reserve (2025: increase in employee share based payment reserve).

c) On 9 June 2026, the Company issued 2,010,000 new shares at a total price of $5,075,250, to a director and employees under the Company's LTIP.

The cost of the equity-settled transactions is measured by reference to the fair value of the equity instruments at the date at which they were granted. The cost is recognised in the income statement together with a corresponding increase in equity, over the period in which the performance and / or service conditions are fulfilled (the vesting period), ending on the date on which the employees become fully entitled to the award (the vesting date).

7. DIVIDEND

A partially franked dividend of 9.50 cents per share amounting to $5,173,578 (2025: 6.50 cents per share fully franked totalling $3,605,038) was paid on 10 April 2026 in relation to the year ended 31 December 2025.

A partially franked interim dividend of 5.00 cents per share, has been declared and will be paid on 2 October 2026. The record date for the interim dividend is 21 September 2026.

8. COMMITMENTS

The Group has no capital commitments as at 30 June 2026 (2025: Nil).

9. EVENTS AFTER THE BALANCE SHEET DATE

Apart from the dividend proposed in Note 7, there are no matters or circumstances that have arisen since the end of the financial period which significantly affected or could significantly affect the operations of the economic entity, the results of those operations or the state of affairs of the economic entity in future financial years.

10. CONTINGENT ASSETS AND LIABILITIES

The Group has no contingent assets or liabilities as at 30 June 2026 (2025:Nil).

11. RELATED PARTIES DISCLOSURES

Transactions with related parties

The following table provides the total amount of transactions that were entered into with related parties for the relevant financial period.

	30 June 2026 $'000	30 June 2025 $'000
Land Real Pty Ltd (i)	1	1
Atlas Horizon Pty Ltd (ii)	-	1

(i) Land Real Pty Ltd, a company in which Mr. Henry Townsing is a Director and therefore a related party, was paid storage fees during the financial period.

(ii) Atlas Horizon Pty Ltd, a company controlled by a party related to Mr Henry Townsing and, therefore a related party, was paid a fee for consulting services during the previous financial period.

DIRECTORS' DECLARATION

In the opinion of the directors of Vita Life Sciences Limited:

(a) The financial statements and notes of the consolidated entity are in accordance with the *Corporations Act 2001,* including:

(i) giving a true and fair view of the consolidated entity's financial position as at 30 June 2026 and its performance for the half-year ended on that date; and

(ii) complying with Accounting Standard AASB 134 *Interim Financial Reporting*, Corporations Regulations 2001.

(b) There are reasonable grounds to believe that the consolidated entity will be able to pay its debts as and when they become due and payable.

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

Andrew O'Keefe
Managing Director
Sydney, 17 August 2026

Nexia Australia

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INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Vita Life Sciences Limited

Report on the Half-Year Financial Report

Conclusion

We have reviewed the half-year financial report of Vita Life Sciences Limited and its subsidiaries ("the Group"), which comprises the condensed consolidated statement of financial position as at 30 June 2026, the condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the half-year ended on that date, a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying half-year financial report of the Group does not comply with the *Corporations Act 2001* including:

(a) giving a true and fair view of the Group's financial position as at 30 June 2026 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 Responsibilities for the Review of the Financial Report section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional & 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 Company, would be in the same terms if given to the directors as at the time of this auditor's review report.

Responsibility of the Directors for the Financial Report

The directors of 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.

Nexia Australia

Auditor's Responsibility for the Review of the 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 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 30 June 2026 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 half-year 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.

Nexia

Nexia Sydney Audit Pty Limited

Stephen Fisher
Director

Dated: 17 August 2026

CORPORATE DIRECTORY

Board of Directors

Henry Townsing
Chairman
Non-Executive Director

Andrew O'Keefe
Managing Director

Peter Osborne
Non-Executive Director

Jack Teoh
Non-Executive Director

Company Secretary

Chin L Khoo
Company Secretary

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40150 Shah Alam, Selangor
Malaysia
T: 60 3 5569 6323
F: 60 3 5569 2393

Securities Exchange Listing
The ordinary shares of Vita Life Sciences Limited are listed on the Australian Securities Exchange Ltd

ASX Code: VLS

Auditor
Nexia Sydney Audit Pty Limited
Level 22, 2 Market Street
Sydney NSW 2000

Banker
National Australia Bank Limited
Westpac Banking Corporation

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

Share Registry
Automic
Level 5, 126 Phillip Street
Sydney NSW 2000
T: 1300 288 664
F: 61 2 9698 5414

Change of Address
Shareholders who have changed address should advise our share registry in writing.

Annual Report Mailing
Shareholders who do not want the annual report or who are receiving more than one copy should advise the share registry in writing.

Vita Life Sciences Website
Vita Life Sciences has a website containing information about the Company, its Business and Products.

www.vitalifesciences.com

enquiries@vitalifesciences.com.au

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ABN 35 003 190 421

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