

## APPENDIX 4D & HALF-YEAR FINANCIAL REPORT TO 30 JUNE 2026

### 1. DETAILS OF REPORTING PERIOD

|                               |                                      |
|-------------------------------|--------------------------------------|
| Name of Entity                | RocketDNA Ltd ("the Company")        |
| ABN                           | 17 618 678 701                       |
| Reporting Period              | For the half-year ended 30 June 2026 |
| Previous Corresponding Period | For the half-year ended 30 June 2025 |

### 2. RESULTS FOR ANNOUNCEMENT TO THE MARKET

|                                                                 | Current<br>\$'000 | Previous<br>\$'000 | \$ Change<br>\$'000 | % change |
|-----------------------------------------------------------------|-------------------|--------------------|---------------------|----------|
| Revenues from ordinary activities                               | 4,998             | 3,326              | 1,670               | 50%      |
| Loss after tax from ordinary activities attributable to members | (1,585)           | (1,266)            | (319)               | 25%      |
| Loss after tax attributable to members                          | (1,585)           | (1,266)            | (319)               | 25%      |

|                                          | Amount Per<br>Security | Franked Amount Per<br>Security |
|------------------------------------------|------------------------|--------------------------------|
| Final Dividend                           | Nil                    | Nil                            |
| Interim Dividend                         | Nil                    | Nil                            |
| Previous Corresponding Period            | Nil                    | Nil                            |
| Record Date for Determining Entitlements | Not Applicable         |                                |

#### Commentary on results:

For further information, refer to the review of operations contained in the directors' report, which forms part of the attached consolidated financial statements.

### 3. NET TANGIBLE ASSETS PER SHARE

|                                                  | Current half year | Previous half year |
|--------------------------------------------------|-------------------|--------------------|
| Net tangible asset backing per ordinary security | 0.37 cents        | 0.39 cents         |

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

##### Control gained over entities

|                                                                                                                                                                                              |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Name of entity (or group of entities)                                                                                                                                                        | N/A |
| Date control gained                                                                                                                                                                          | N/A |
| Contribution of such entities to the reporting entity's profit/(loss) from ordinary activities during the period (where material)                                                            | N/A |
| Consolidated profit/(loss) from ordinary activities of the controlled entity (or group of entities) whilst controlled during the whole of the previous corresponding period (where material) | N/A |

##### Loss of control over entities

|                                                                                                                                                                                              |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Name of entity (or group of entities)                                                                                                                                                        | N/A |
| Date control lost                                                                                                                                                                            | N/A |
| Contribution of such entities to the reporting entity's profit/(loss) from ordinary activities during the period (where material)                                                            | N/A |
| Consolidated profit/(loss) from ordinary activities of the controlled entity (or group of entities) whilst controlled during the whole of the previous corresponding period (where material) | N/A |

#### 5. DIVIDENDS DETAILS

No dividends has been paid or recommended to be paid for the half-year ended 30 June 2026.

#### 6. DETAILS OF DIVIDEND REINVESTMENT PLANS

N/A

#### 7. DETAILS OF ASSOCIATE AND JOINT VENTURE ENTITIES

N/A

#### 8. FOREIGN ENTITIES

Details of origin of accounting standards used in compiling the report: Foreign entity accounting information is prepared and complies with International Financial Reporting Standards (IFRS).

#### 9. AUDIT

This report has been based on accounts that have been subject to an audit review. There are no items of dispute with the auditor and the audit review is not subject to qualification.



David Morton  
Chairman

18 August 2026

**RocketDNA Ltd.**

**ABN 17 618 678 701**

**Interim Report - 30 June 2026**

**RocketDNA Ltd.**  
**Corporate directory**  
**30 June 2026**

Directors

Mr David Morton  
Mr Christopher Clark  
Mr Paul Williamson

Chairman, Non-Executive Director  
Managing Director & Chief Executive Officer  
Executive Director & Chief Financial Officer

Company secretary

Mr Stephen Buckley

Registered office

Ground Floor, 366 Scarborough Beach Road  
Osborne Park WA 6017  
Email: [contact@rocketdna.com.au](mailto:contact@rocketdna.com.au)

Principal place of business

Ground Floor, 366 Scarborough Beach Road  
Osborne Park WA 6017

Share register

Automic Registry Services  
Level 5, 191 St Georges Terrace  
Perth WA 6000  
Email: [hello@automic.com.au](mailto:hello@automic.com.au)  
Web: [www.automic.com.au](http://www.automic.com.au)

Auditor

Hall Chadwick Audit (WA) Pty Ltd  
283 Rokeby Road  
Subiaco WA 6008

Legal Advisers (Australia)

Eaton Hall  
20/210 Queen Victoria Street  
North Fremantle WA 6159

Legal Advisers (South Africa)

Rodl & Partner  
1 Eastgate Lane  
Bedfordview  
South Africa 2007

Stock exchange listing

RocketDNA Ltd. shares are listed on the Australian Securities Exchange (ASX code: RKT)  
ASX Limited  
Level 40, Central Park  
152-158 St Georges Terrace  
Perth WA 6005

Website

Web: [www.rocketdna.com/](http://www.rocketdna.com/)

Corporate Governance Statement

RocketDNA Limited's Corporate Governance Statement can be viewed at:  
**[www.rocketdna.com/corporate-governance](http://www.rocketdna.com/corporate-governance)**

**RocketDNA Ltd.  
Directors' report  
30 June 2026**

The Directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'Group') consisting of RocketDNA Ltd. (referred to hereafter as the 'Company' or 'parent entity') and the entities it controlled at the end of, or during, the half-year ended 30 June 2026.

**Directors**

| Name                 | Title                                        | Appointed       |
|----------------------|----------------------------------------------|-----------------|
| Mr David Morton      | Chairman, Non-Executive Director             | 28 March 2023   |
| Mr Christopher Clark | Managing Director & Chief Executive Officer  | 3 December 2020 |
| Mr Paul Williamson   | Executive Director & Chief Financial Officer | 22 June 2022    |

David Morton was appointed Chairman on 10 April 2024.

**Principal activities**

RocketDNA Ltd (ASX: RKT) provides autonomous drone-based geo-data and AI services to the mining, agriculture and critical asset sectors. The Company operates across Australia, Africa, Europe and North America, with BVLOS accreditation across multiple jurisdictions. Its xBot® drone-in-a-box products include SurveyBot, InspectBot and PatrolBot. Drone data is delivered through the SiteTube® platform, powered by the SiteDrive API.

**Review of operations**

The loss for the Group after providing for income tax and non-controlling interest amounted to \$1,584,753 (30 June 2025: \$1,265,872).

**Financial Performance**

- Revenue for the half year was \$4.998m, an increase of 50% on the first half of 2026, driven by continued growth in recurring xBot® and data-services revenue, supported by the scaled BMA deployment, deeper penetration across existing customer sites, and an increasing number of xBot® systems on a paid ongoing service.
- Operating loss was \$1.372m compared to \$1.163m in the first half of 2025 and \$1.534m in the second half of 2025.
- Management continue to exercise tight control over operating expenses, with the current period operating expenses being only 2% up on H2 2025.
- Cash balance was \$2.698m, down \$1.164m from 31 December 2025 \$3.862m.
- \$1.142m of cash has been expended on capital equipment, mainly completed xBot® units, and investment into SiteTube® and Skylink® platforms.
- Earnings before interest, tax, depreciation and amortisation (EBITDA) were a loss of \$531k versus a loss of \$738k in H2 2025.
- Unless otherwise stated, all figures in this report are in the Company's presentation currency, the Australian Dollar ("A\$").

**Operational Developments**

- Operational momentum continued with the completion of the manufacture, commissioning and deployment of xBot® units associated with BHP Mitsubishi Alliance, Norton Gold Fields and Sibanye Gold contracts.
- Customer engagement grew significantly during the half, particularly with new customers, communicating the ease of ordering drone-based data, building frameworks for new missions, demonstrating the value-add opportunities of different types of regular and ad hoc drone data, and delivering those missions.

- New users from both new and existing customers continue to be onboarded to the SiteTube® platform, allowing new sites to access the continuously developing capabilities of this platform and enabling them to better leverage the 'always available' drone capacity of their xBot®.
- Enterprise deployments expanded: Operations commenced at four enterprise customers during the half (Fenix Resources, Norton Gold Fields, Sibanye Platinum, and Whitehaven Coal converting to paid operations from 1 July). xBot® systems on a paid ongoing service rose to 24, with a further 15 in manufacture, transport, commissioning or trial.
- The first beta version of the Skylink® operating system was deployed in live operations with a Tier-1 mining customer in March, enabling centralised mission request, prioritisation and real-time tracking across multi-site operations. All enterprise customers were onboarded to Skylink® and monthly active users reached 1,000+ across Skylink® and SiteTube® product suite by 30 June 2026, with approximately 25,000 flight missions pre-booked (as at 30 June 2026)
- Software and integration: a non-binding, non-exclusive Memorandum of Understanding was signed with Deswik, part of Sandvik's Digital Mining Technologies division, to integrate xBot® survey data held on SiteTube® directly into

#### Corporate Changes

- Acquisition of remaining interest in RocketDNA (WA) Pty Ltd

During the quarter, the Company acquired the remaining 40% of its Western Australian operating subsidiary, RocketDNA (WA) Pty Ltd, thereby increasing its holding from 60% to 100%. RocketDNA (WA) is an established operating subsidiary in which most of the Group's Australian revenue is recognised, and which the Company has controlled and consolidated since acquiring its initial 60% interest in September 2021. The transaction removes the 40% non-controlling interest and simplifies the Group structure; it does not change the Group's operations, customers, strategy, reported net assets, reported consolidated revenue or reported profit after tax.

Consideration of A\$1.0 million was satisfied entirely in new fully paid ordinary RocketDNA shares (no cash), priced at the 20-day volume-weighted average price to 15 June 2026 of \$0.023942. The Company issued 41,767,605 shares, representing approximately 3.5% of current issued capital, within its existing placement capacity under Listing Rule 7.1, with the consideration shares held in voluntary escrow for 12 months.

Completion occurred on 23 June 2026. As the founders of the subsidiary continue to contribute to RocketDNA and are taking their consideration in escrowed equity, the transaction further aligns long-standing operators of the business with RocketDNA shareholders.

#### Risk Management

The Board continues to monitor and manage key business risks, within a risk management framework which can be summarised as:

- Zero target appetite risks, such as safety, fraud, and data and equipment protection.
- Strategic risks, such as staff retention and engagement, market and product developments, regulation and financial.
- External risks, such as overseas political risks, inflation, exchange rate and customer and supplier credit risk.

#### Outlook

RocketDNA enters the second half of FY26 with its flagship BMA deployment operating at scale, a growing base of enterprise customers, and continued rollout of the Skylink® operating system.

Key priorities for the coming quarters include:

- deepening utilisation of xBot® systems across existing customer sites and increasing recurring revenue per site
- continued rollout of Skylink® and expansion of SiteTube® capabilities
- advancing the Deswik software integration through technical scoping and toward a potential commercial arrangement
- progressing additional enterprise opportunities across mining and adjacent sectors in Australia and Africa
- continuing to assess corporate and strategic opportunities that could complement the existing business and support top-line growth.

The Company remains focused on leveraging its integrated hardware, software and data ecosystem to drive scalable, recurring revenue growth.

### **Significant changes in the state of affairs**

There were no significant changes in the state of affairs of the Group during the half year ended 30 June 2026.

### **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.

On behalf of the Directors



---

Christopher Clark  
Chief Executive Officer

18 August 2026

## AUDITOR'S INDEPENDENCE DECLARATION ROCKETDNA LTD AND ITS CONTROLLED ENTITIES

In accordance with section 307C of the *Corporations Act 2001*, I am pleased to provide the following declaration of independence to the directors of RocketDNA Ltd and its controlled entities.

As lead audit partner for the review of the financial report of RocketDNA Ltd and its controlled entities for the half-year ended 30 June 2026, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- any applicable code of professional conduct in relation to the review.



**HALL CHADWICK AUDIT (WA) PTY LTD**  
**ABN 42 163 529 682**

Dated this 18<sup>th</sup> day of August 2026  
Perth, Western Australia



**NIKKI SHEN CA**  
**Director**

For personal use only

## **RocketDNA Ltd.**

### **Contents**

**30 June 2026**

|                                                                         |    |
|-------------------------------------------------------------------------|----|
| Consolidated statement of profit or loss and other comprehensive income | 7  |
| Consolidated statement of financial position                            | 8  |
| Consolidated statement of changes in equity                             | 9  |
| Consolidated statement of cash flows                                    | 10 |
| Notes to the consolidated financial statements                          | 11 |
| Directors' declaration                                                  | 21 |
| Independent auditor's review report to the members of RocketDNA Ltd.    | 22 |

### **General information**

RocketDNA Ltd. is a listed public company limited by shares, incorporated and domiciled in Australia. A description of the nature of the Group's operations and its principal activities are included in the Directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of Directors, on 18 August 2026.

**RocketDNA Ltd.**  
**Consolidated statement of profit or loss and other comprehensive income**  
**For the half-year ended 30 June 2026**

|                                                                      | <b>Note</b> | <b>Consolidated<br/>2026<br/>\$</b> | <b>2025<br/>\$</b> |
|----------------------------------------------------------------------|-------------|-------------------------------------|--------------------|
| Revenue                                                              | 3           | 4,997,631                           | 3,326,235          |
| Cost of sales                                                        |             | (3,029,833)                         | (1,794,817)        |
| Gross profit                                                         |             | 1,967,798                           | 1,531,418          |
| Other income                                                         |             | 7,368                               | 1,098              |
| Gains from disposals of assets                                       |             | 63,559                              | 26,872             |
| <b>Expenses</b>                                                      |             |                                     |                    |
| Operating expense                                                    | 4           | (3,079,378)                         | (2,503,094)        |
| Impairment                                                           |             | -                                   | 2,460              |
| Depreciation expense                                                 |             | (200,065)                           | (175,617)          |
| Amortisation of intangible assets                                    |             | (131,317)                           | (46,270)           |
| <b>Operating loss</b>                                                |             | (1,372,035)                         | (1,163,133)        |
| Finance income                                                       | 5           | 27,182                              | 10,701             |
| Finance expense                                                      |             | (57,084)                            | (84,781)           |
| <b>Loss before income tax expense</b>                                |             | (1,401,937)                         | (1,237,213)        |
| Income tax expense                                                   |             | (33,464)                            | (17,704)           |
| <b>Loss after income tax expense for the half-year</b>               |             | (1,435,401)                         | (1,254,917)        |
| <b>Other comprehensive (loss)/income</b>                             |             |                                     |                    |
| <i>Items that may be reclassified subsequently to profit or loss</i> |             |                                     |                    |
| Foreign currency translation                                         |             | (127,850)                           | 83,313             |
| Other comprehensive (loss)/income for the half-year, net of tax      |             | (127,850)                           | 83,313             |
| <b>Total comprehensive loss for the half-year</b>                    |             | <u>(1,563,251)</u>                  | <u>(1,171,604)</u> |
| Loss for the half-year is attributable to:                           |             |                                     |                    |
| Non-controlling interest                                             |             | 149,352                             | 10,955             |
| Owners of RocketDNA Ltd.                                             |             | (1,584,753)                         | (1,265,872)        |
|                                                                      |             | <u>(1,435,401)</u>                  | <u>(1,254,917)</u> |
| Total comprehensive loss for the half-year is attributable to:       |             |                                     |                    |
| Non-controlling interest                                             |             | 139,237                             | 43,811             |
| Owners of RocketDNA Ltd.                                             |             | (1,702,488)                         | (1,215,415)        |
|                                                                      |             | <u>(1,563,251)</u>                  | <u>(1,171,604)</u> |
|                                                                      |             | <b>Cents</b>                        | <b>Cents</b>       |
| Basic loss per share                                                 | 10          | (0.13)                              | (0.14)             |
| Diluted loss per share                                               | 10          | (0.13)                              | (0.14)             |

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

**RocketDNA Ltd.**  
**Consolidated statement of financial position**  
**As at 30 June 2026**

|                                                     | <b>Note</b> | <b>Consolidated<br/>2026<br/>\$</b> | <b>2025<br/>\$</b>  |
|-----------------------------------------------------|-------------|-------------------------------------|---------------------|
| <b>Assets</b>                                       |             |                                     |                     |
| <b>Current assets</b>                               |             |                                     |                     |
| Cash and cash equivalents                           |             | 2,697,635                           | 3,861,864           |
| Trade and other receivables                         |             | 1,861,693                           | 2,770,415           |
| Inventories                                         |             | 376,985                             | 566,204             |
| Deposits                                            |             | 29,876                              | 31,005              |
| Total current assets                                |             | <u>4,966,189</u>                    | <u>7,229,488</u>    |
| <b>Non-current assets</b>                           |             |                                     |                     |
| Property, plant and equipment                       |             | 2,292,390                           | 2,085,166           |
| Right-of-use assets                                 |             | 454,648                             | 568,087             |
| Intangibles                                         |             | 602,427                             | 455,010             |
| Deferred tax                                        |             | 2,287                               | 31,425              |
| Goodwill                                            | 6           | <u>1,007,117</u>                    | <u>1,022,708</u>    |
| Total non-current assets                            |             | <u>4,358,869</u>                    | <u>4,162,396</u>    |
| <b>Total assets</b>                                 |             | <u>9,325,058</u>                    | <u>11,391,884</u>   |
| <b>Liabilities</b>                                  |             |                                     |                     |
| <b>Current liabilities</b>                          |             |                                     |                     |
| Trade and other payables                            |             | 1,629,422                           | 1,508,119           |
| Contract liabilities                                |             | 128,692                             | 482,640             |
| Borrowings                                          |             | 174,255                             | 322,930             |
| Lease liabilities                                   |             | 237,308                             | 307,138             |
| Income tax                                          |             | 13,379                              | 170,794             |
| Total current liabilities                           |             | <u>2,183,056</u>                    | <u>2,791,621</u>    |
| <b>Non-current liabilities</b>                      |             |                                     |                     |
| Borrowings                                          |             | 329,110                             | 393,741             |
| Lease liabilities                                   |             | <u>651,879</u>                      | <u>600,659</u>      |
| Total non-current liabilities                       |             | <u>980,989</u>                      | <u>994,400</u>      |
| <b>Total liabilities</b>                            |             | <u>3,164,045</u>                    | <u>3,786,021</u>    |
| <b>Net assets</b>                                   |             | <u>6,161,013</u>                    | <u>7,605,863</u>    |
| <b>Equity</b>                                       |             |                                     |                     |
| Issued capital                                      | 7           | 22,384,099                          | 21,289,405          |
| Reserves                                            | 8           | (747,100)                           | (653,073)           |
| Accumulated losses                                  |             | <u>(15,412,897)</u>                 | <u>(12,771,709)</u> |
| Equity attributable to the owners of RocketDNA Ltd. |             | 6,224,102                           | 7,864,623           |
| Non-controlling interest                            |             | <u>(63,089)</u>                     | <u>(258,760)</u>    |
| <b>Total equity</b>                                 |             | <u>6,161,013</u>                    | <u>7,605,863</u>    |

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

**RocketDNA Ltd.**  
**Consolidated statement of changes in equity**  
**For the half-year ended 30 June 2026**

| <b>Consolidated</b>                                      | <b>Issued capital<br/>\$</b> | <b>Foreign currency translation reserve<br/>\$</b> | <b>Reserves<br/>\$</b> | <b>Share based payment reserve<br/>\$</b> | <b>Accumulated losses<br/>\$</b> | <b>Non-controlling interest<br/>\$</b> | <b>Total equity<br/>\$</b> |
|----------------------------------------------------------|------------------------------|----------------------------------------------------|------------------------|-------------------------------------------|----------------------------------|----------------------------------------|----------------------------|
| Balance at 1 January 2025                                | 17,144,970                   | (299,497)                                          | (968,570)              | 258,310                                   | (9,956,330)                      | (327,591)                              | 5,851,292                  |
| (Loss)/profit after income tax expense for the half-year | -                            | -                                                  | -                      | -                                         | (1,265,872)                      | 10,955                                 | (1,254,917)                |
| Other comprehensive income for the half-year, net of tax | -                            | 50,457                                             | -                      | -                                         | -                                | 32,856                                 | 83,313                     |
| Total comprehensive (loss)/income for the half-year      | -                            | 50,457                                             | -                      | -                                         | (1,265,872)                      | 43,811                                 | (1,171,604)                |
| Share based payments                                     | -                            | -                                                  | -                      | (83,630)                                  | -                                | -                                      | (83,630)                   |
| Issue of shares                                          | 400,000                      | -                                                  | -                      | -                                         | -                                | -                                      | 400,000                    |
| Share issue costs                                        | (19,093)                     | -                                                  | -                      | -                                         | -                                | -                                      | (19,093)                   |
| Balance at 30 June 2025                                  | <u>17,525,877</u>            | <u>(249,040)</u>                                   | <u>(968,570)</u>       | <u>174,680</u>                            | <u>(11,222,202)</u>              | <u>(283,780)</u>                       | <u>4,976,965</u>           |

| <b>Consolidated</b>                                      | <b>Issued capital<br/>\$</b> | <b>Foreign currency translation reserve<br/>\$</b> | <b>Reserves<br/>\$</b> | <b>Share based payment reserve<br/>\$</b> | <b>Accumulated losses<br/>\$</b> | <b>Non-controlling interest<br/>\$</b> | <b>Total equity<br/>\$</b> |
|----------------------------------------------------------|------------------------------|----------------------------------------------------|------------------------|-------------------------------------------|----------------------------------|----------------------------------------|----------------------------|
| Balance at 1 January 2026                                | 21,289,406                   | (126,627)                                          | (968,570)              | 442,124                                   | (12,771,710)                     | (258,760)                              | 7,605,863                  |
| (Loss)/profit after income tax expense for the half-year | -                            | -                                                  | -                      | -                                         | (1,584,753)                      | 149,352                                | (1,435,401)                |
| Other comprehensive loss for the half-year, net of tax   | -                            | (117,735)                                          | -                      | -                                         | -                                | (10,115)                               | (127,850)                  |
| Total comprehensive (loss)/income for the half-year      | -                            | (117,735)                                          | -                      | -                                         | (1,584,753)                      | 139,237                                | (1,563,251)                |
| Acquisition of non-controlling interest                  | 1,000,000                    | -                                                  | -                      | -                                         | (1,056,434)                      | 56,434                                 | -                          |
| Share based payments                                     | -                            | -                                                  | -                      | 23,708                                    | -                                | -                                      | 23,708                     |
| Issue of shares                                          | 131,500                      | -                                                  | -                      | -                                         | -                                | -                                      | 131,500                    |
| Share issue costs                                        | (36,807)                     | -                                                  | -                      | -                                         | -                                | -                                      | (36,807)                   |
| Balance at 30 June 2026                                  | <u>22,384,099</u>            | <u>(244,362)</u>                                   | <u>(968,570)</u>       | <u>465,832</u>                            | <u>(15,412,897)</u>              | <u>(63,089)</u>                        | <u>6,161,013</u>           |

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

**RocketDNA Ltd.**  
**Consolidated statement of cash flows**  
**For the half-year ended 30 June 2026**

|                                                                       | <b>Note</b> | <b>Consolidated<br/>2026<br/>\$</b> | <b>2025<br/>\$</b> |
|-----------------------------------------------------------------------|-------------|-------------------------------------|--------------------|
| <b>Cash flows from operating activities</b>                           |             |                                     |                    |
| Receipts from customers (inclusive of GST)                            |             | 5,820,109                           | 3,712,103          |
| Payments to suppliers (inclusive of GST)                              |             | (5,648,908)                         | (4,522,299)        |
|                                                                       |             | 171,201                             | (810,196)          |
| Interest received                                                     |             | 27,188                              | 10,603             |
| Other revenue                                                         |             | 1,518                               | 1,376              |
| Income taxes paid                                                     |             | (77,233)                            | (45,243)           |
| Net cash from/(used in) operating activities                          |             | 122,674                             | (843,460)          |
| <b>Cash flows from investing activities</b>                           |             |                                     |                    |
| Payments for property, plant and equipment                            |             | (906,205)                           | (1,164,305)        |
| Payments for intangibles                                              |             | (236,091)                           | (130,092)          |
| Other                                                                 |             | (3,968)                             | 2,719              |
| Proceeds from disposal of property, plant and equipment               |             | 53,260                              | 30,955             |
| Net cash used in investing activities                                 |             | (1,093,004)                         | (1,260,723)        |
| <b>Cash flows from financing activities</b>                           |             |                                     |                    |
| Proceeds from issue of shares                                         | 7           | -                                   | 400,000            |
| Proceeds from borrowings                                              |             | 198,777                             | 293,910            |
| Share issue transaction costs                                         |             | (37,301)                            | (37,127)           |
| Repayment of borrowings                                               |             | (340,548)                           | (278,290)          |
| Net cash from/(used in) financing activities                          |             | (179,072)                           | 378,493            |
| Net decrease in cash and cash equivalents                             |             | (1,149,402)                         | (1,725,690)        |
| Cash and cash equivalents at the beginning of the financial half-year |             | 3,861,864                           | 3,406,056          |
| Effects of exchange rate changes on cash and cash equivalents         |             | (14,827)                            | 64,362             |
| Cash and cash equivalents at the end of the financial half-year       |             | <u>2,697,635</u>                    | <u>1,744,728</u>   |

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

**RocketDNA Ltd.**  
**Notes to the consolidated financial statements**  
**30 June 2026**

**Note 1. Material accounting policy information**

**Going concern**

During the period, the Group generated a loss after tax from continuing operations of \$1,435,401 (2025: \$1,254,917), is reporting a net working capital of \$2,783,132 (2025 : \$4,437,867), has incurred net cash inflow from operations of \$122,674 (2025 outflow of \$843,460). As at 30 June 2026, the Group had \$2,697,635 in cash (2025 : \$3,861,864) and consolidated net assets of \$6,161,013 (2025 : \$7,605,863).

The Group has prepared the financial statements for the financial period ended 30 June 2026 on a going concern basis, which assumes continuity of current business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

**Note 2. Operating segments**

*Identification of reportable operating segments*

The Group is organised into 3 continuing operating segments. These operating segments are based on the internal reports that are reviewed and used by the Board of Directors (who are identified as the Chief Operating Decision Makers ('CODM')) in assessing performance and in determining the allocation of resources. There is no aggregation of operating segments. The segments are aligned with the geographical locations of the Group's main business, namely Australia and Africa.

*Operating segment information*

|                                                | <b>Australia</b> | <b>Africa</b>    | <b>Corporate</b> | <b>Total</b>       |
|------------------------------------------------|------------------|------------------|------------------|--------------------|
|                                                | <b>\$</b>        | <b>\$</b>        | <b>\$</b>        | <b>\$</b>          |
| <b>Consolidated - 2026</b>                     |                  |                  |                  |                    |
| <b>Income</b>                                  |                  |                  |                  |                    |
| Revenue from external customers                | 2,589,367        | 2,408,264        | -                | 4,997,631          |
| Other income                                   | 7,368            | -                | -                | 7,368              |
| Gain on sale of assets                         | 51,567           | 11,992           | -                | 63,559             |
| <b>Total income</b>                            | <b>2,648,302</b> | <b>2,420,256</b> | <b>-</b>         | <b>5,068,558</b>   |
| <b>EBITDA</b>                                  | <b>(117,723)</b> | <b>386,280</b>   | <b>(799,564)</b> | <b>(531,007)</b>   |
| Depreciation and amortisation                  | (478,815)        | (291,899)        | (70,314)         | (841,028)          |
| Finance income and expense                     | (29,366)         | (1,357)          | 821              | (29,902)           |
| <b>(Loss)/profit before income tax expense</b> | <b>(625,904)</b> | <b>93,024</b>    | <b>(869,057)</b> | <b>(1,401,937)</b> |
| Income tax expense                             |                  |                  |                  | (33,464)           |
| <b>Loss after income tax expense</b>           |                  |                  |                  | <b>(1,435,401)</b> |
|                                                | <b>Australia</b> | <b>Africa</b>    | <b>Corporate</b> | <b>Total</b>       |
| Segment assets                                 | 3,575,113        | 3,560,324        | 2,189,621        | 9,325,058          |
| Segment liabilities                            | 1,811,140        | 737,383          | 615,522          | 3,164,045          |

**RocketDNA Ltd.**  
**Notes to the consolidated financial statements**  
**30 June 2026**

**Note 2. Operating segments (continued)**

|                                                | Australia        | Africa           | Corporate        | Total              |
|------------------------------------------------|------------------|------------------|------------------|--------------------|
|                                                | \$               | \$               | \$               | \$                 |
| <b>Consolidated - 2025</b>                     |                  |                  |                  |                    |
| <b>Income</b>                                  |                  |                  |                  |                    |
| Revenue from external customers                | 980,788          | 2,345,447        | -                | 3,326,235          |
| Other income                                   | -                | 1,098            | -                | 1,098              |
| Gain on sale of assets                         | 8,694            | 18,178           | -                | 26,872             |
| <b>Total income</b>                            | <b>989,482</b>   | <b>2,364,723</b> | <b>-</b>         | <b>3,354,205</b>   |
| <b>EBITDA</b>                                  | <b>(486,263)</b> | <b>433,379</b>   | <b>(535,676)</b> | <b>(588,560)</b>   |
| Depreciation and amortisation                  | (162,177)        | (353,029)        | (61,826)         | (577,032)          |
| Impairment                                     | 2,460            | -                | -                | 2,460              |
| Finance income and expense                     | (26,776)         | (51,555)         | 4,250            | (74,081)           |
| <b>(Loss)/profit before income tax expense</b> | <b>(672,756)</b> | <b>28,795</b>    | <b>(593,252)</b> | <b>(1,237,213)</b> |
| Income tax expense                             |                  |                  |                  | (17,704)           |
| <b>Loss after income tax expense</b>           |                  |                  |                  | <b>(1,254,917)</b> |
|                                                | Australia        | Africa           | Corporate        | Total              |
| Segment assets                                 | 2,539,873        | 3,077,414        | 2,479,645        | 8,096,932          |
| Segment liabilities                            | 1,304,563        | 1,230,721        | 584,682          | 3,119,966          |

**Note 3. Revenue**

|                               | <b>Consolidated</b> |                  |
|-------------------------------|---------------------|------------------|
|                               | <b>2026</b>         | <b>2025</b>      |
|                               | \$                  | \$               |
| Timing of revenue recognition |                     |                  |
| At a point in time            | 1,565,314           | 1,121,364        |
| Over time                     | 3,432,317           | 2,204,871        |
|                               | <b>4,997,631</b>    | <b>3,326,235</b> |

**Note 4. Impairment**

The loss allowance for trade receivables as at 30 June 2026 reconciled to the opening loss allowance as follows:

|                                                         | <b>Consolidated</b> |             |
|---------------------------------------------------------|---------------------|-------------|
|                                                         | <b>2026</b>         | <b>2025</b> |
|                                                         | \$                  | \$          |
| Credit loss release of provision recognised through P&L | -                   | (2,460)     |

**RocketDNA Ltd.**  
**Notes to the consolidated financial statements**  
**30 June 2026**

**Note 5. Finance expense**

|                                                         | Consolidated<br>2026<br>\$ | 2025<br>\$    |
|---------------------------------------------------------|----------------------------|---------------|
| Interest on motor vehicle and equipment leases          | 39,891                     | 43,936        |
| Interest on liabilities relating to right-of-use assets | 8,321                      | 19,887        |
| Realised and unrealised foreign currency (gains)/losses | 8,872                      | 20,958        |
|                                                         | <u>57,084</u>              | <u>84,781</u> |

**Note 6. Non-current assets - Goodwill**

|          | Consolidated<br>2026<br>\$ | 2025<br>\$ |
|----------|----------------------------|------------|
| Goodwill | 1,007,117                  | 1,022,708  |

Goodwill relates to the acquisition of Africa, and RocketDNA (WA) Pty Ltd (formerly Rocketmine WA Pty Ltd or Arvista Pty Ltd). The recoverable amount of all cash-generating units is based on the higher of its value-in-use or fair value less costs to sell which require use of assumptions. For the purpose of impairment testing, goodwill is allocated to two (2) cash-generating units (CGU), being Africa and, from 24 June 2026, Australia, after the acquisition of the remaining non-controlling interest relating to RocketDNA (WA) Pty Ltd. In assessing goodwill impairment for the period ended 30 June 2026, both CGUs used a discounted cash flow model in accordance with the value-in-use (VIU) method, which reflect the present value of the future cash flows to be derived from each CGUs.

**Note 7. Equity - issued capital**

|                              | 2026<br>Shares       | 2025<br>Shares       | Consolidated<br>2026<br>\$ | 2025<br>\$       |
|------------------------------|----------------------|----------------------|----------------------------|------------------|
| Ordinary shares - fully paid | <u>1,235,075,487</u> | <u>1,182,189,898</u> | <u>22,384,099</u>          | <u>21,289,40</u> |

*Movements in ordinary share capital*

| Details                                 | Date           | Shares               | Issue price | \$                |
|-----------------------------------------|----------------|----------------------|-------------|-------------------|
| Balance                                 | 1 January 2026 | 1,182,189,898        |             | 21,289,406        |
| Employee incentive shares               | 7 January 2026 | 617,984              | \$0.0259    | 16,000            |
| KMP performance rights exercised        | 24 March 2026  | 10,500,000           | \$0.0110    | 115,500           |
| Acquisition of non-controlling interest | 22 June 2026   | 41,767,605           | \$0.0239    | 1,000,000         |
| Share issue costs                       |                |                      |             | (36,807)          |
| Balance                                 | 30 June 2026   | <u>1,235,075,487</u> |             | <u>22,384,099</u> |

**Ordinary shares**

Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the Company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the Company does not have a limited amount of authorised capital.

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

**Share buy-back**

There is no current on-market share buy-back.

**RocketDNA Ltd.**  
**Notes to the consolidated financial statements**  
**30 June 2026**

**Note 7. Equity - issued capital (continued)**

*Acquisition of non-controlling interest*

On 22 June 2026, RocketDNA Ltd acquired the remaining 40% of RocketDNA (WA) Pty Ltd that it did not previously own. Rocket DNA now holds 100% of RocketDNA (WA). The consideration was A\$1.0 million, satisfied entirely in new fully paid ordinary RocketDNA shares (no cash) priced at the 20-day volume weighted average price (VWAP) of RocketDNA shares up to 15 June 2026, being \$0.023942. The Company issued 41,767,605 shares, or approximately 3.5% of the current issued capital. As control already existed, the transaction was accounted for as an equity transaction.

|                                                                   | Shares     | \$               |
|-------------------------------------------------------------------|------------|------------------|
| Consideration paid for remaining 40% of RocketDNA (WA) Pty Ltd    | 41,767,605 | 1,000,000        |
| Carrying amount of NCI for RocketDNA (WA) Pty Ltd on 22 June 2026 |            | 56,434           |
|                                                                   |            | <u>1,056,434</u> |
| Difference recognised directly in equity                          |            |                  |

**Note 8. Equity - reserves**

|                                      | Consolidated<br>2026<br>\$ | 2025<br>\$       |
|--------------------------------------|----------------------------|------------------|
| Predecessor accounting reserves      | (968,570)                  | (968,570)        |
| Foreign currency translation reserve | (244,362)                  | (126,627)        |
| Share-based payments reserve         | 465,832                    | 442,124          |
|                                      | <u>(747,100)</u>           | <u>(653,073)</u> |

*Foreign currency translation reserve*

The reserve is used to recognise exchange differences arising from the translation of the financial statements of foreign operations to Australian dollars. It is also used to recognise gains and losses on hedges of the net investments in foreign operations.

*Share-based payments reserve*

The reserve is used to recognise the value of equity benefits provided to employees and Directors as part of their remuneration, and other parties as part of their compensation for services.

*Predecessor accounting reserve*

The predecessor accounting reserve comprises the excess of purchase price over the fair value of net assets when the common controlled entity, RocketDNA Training and Consulting (Pty) Ltd was acquired by Delta Drone SA France.

**Note 9. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the Group's operations, the results of those operations, or the Group's state of affairs in future financial years.

**RocketDNA Ltd.**  
**Notes to the consolidated financial statements**  
**30 June 2026**

**Note 10. Earnings per share**

|                                                                                           | <b>Consolidated</b>  |                    |
|-------------------------------------------------------------------------------------------|----------------------|--------------------|
|                                                                                           | <b>2026</b>          | <b>2025</b>        |
|                                                                                           | <b>\$</b>            | <b>\$</b>          |
| Loss after income tax                                                                     | (1,435,401)          | (1,254,917)        |
| Non-controlling interest                                                                  | (149,352)            | (10,955)           |
| Loss after income tax attributable to the owners of RocketDNA Ltd.                        | <u>(1,584,753)</u>   | <u>(1,265,872)</u> |
|                                                                                           | <b>Number</b>        | <b>Number</b>      |
| Weighted average number of ordinary shares used in calculating basic earnings per share   | <u>1,190,360,287</u> | <u>907,620,758</u> |
| Weighted average number of ordinary shares used in calculating diluted earnings per share | <u>1,190,360,287</u> | <u>907,620,758</u> |
|                                                                                           | <b>Cents</b>         | <b>Cents</b>       |
| Basic loss per share                                                                      | (0.13)               | (0.14)             |
| Diluted loss per share                                                                    | (0.13)               | (0.14)             |

**Note 11. Share-based payments**

During the half-year, the group provided shares and performance rights to African and Australian employees as part of its employee share plans; and provided performance rights to Directors as part of their remuneration package. Share options were also provided to third parties. Details of the share-based payments provided for the half-year to 30 June 2026 are:

The details of the share-based payments provided during the period are:

|       | Recipient            | Instrument         | Number     | Conditions           | Grant Date               | Recognition                           | Fair Value           |
|-------|----------------------|--------------------|------------|----------------------|--------------------------|---------------------------------------|----------------------|
| (i)   | Christopher Clark    | Performance Rights | 20,000,000 | 2027 milestones      | 28 May 2026              | 50% pro-rata to 31 Dec 2027           | 2.3c per right       |
| (ii)  | Paul Williamson      | Performance Rights | 10,000,000 | 2027 Milestones      | 28 May 2026              | 50% pro-rata to 31 Dec 2027           | 2.3c per right       |
| (iii) | Australian employees | Performance Rights | 1,500,000  | 2027 Milestones      | 30 May 2025              | 50% pro-rata to 31 Dec 2027           | 2.1c per right       |
| (iv)  | Australian employees | Performance Rights | 7,500,000  | future employment    | 1 Jan 2026 & 31 May 2026 | Pro-rata to over 12, 24 and 36 months | 2.0c /2.1c per right |
| (v)   | African employees    | Performance Rights | 1,500,000  | future employment    | 31 May 2026              | Pro-rata to over 12, 24 and 36 months | 2.1c per right       |
| (vi)  | Third party provider | Share options      | 5,000,000  | continued engagement | 19 Jan 2026              | Pro-rata to 1 July 2026               | 0.1c per option      |

(i), (ii) (iii) Vesting of 2027 performance rights are conditional and variable based on 2 milestones which run to 31 December 2027. The performance rights were issued at nil cost and will be converted into the equivalent number of shares when exercised. All performance rights are valued at the market price of the underlying shares on the date of grant.

(vi) The share options granted on 19 January 2025 were valued using the Hoadley Trading and Investment Tools ESO2 valuation model at the fair value shown in table above.

**Note 11. Share-based payments (continued)**

In addition to the share-based payments provided during the year, there was a change in the accounting estimate for recognition of the performance rights issued on 30 May 2025, which reached the end of the qualifying period without meeting 2025 Milestones 2 and 3 and will now be forfeited.

|        | Recipient         | Instrument         | Original number granted and previous vesting estimate | Grant Date  | Conditions              | Last qualifying financial period | Recognition as at 31 December 2024 | Revised recognition | Fair Value |
|--------|-------------------|--------------------|-------------------------------------------------------|-------------|-------------------------|----------------------------------|------------------------------------|---------------------|------------|
| (vii)  | Christopher Clark | Performance Rights | 6,000,000                                             | 30 May 2025 | 2025 Milestones 2 and 3 | Year to 30 June 2026             | Pro-rata to 30 June 2026           | Nil                 | -          |
| (viii) | Paul Williamson   | Performance Rights | 3,000,000                                             | 25 May 2023 | 2025 Milestones 2 and 3 | Year to 30 June 2026             | Pro-rata to 31 Dec 2025            | Nil                 | -          |

Details of the share-based payment recognition for existing instruments, which had no change in recognition estimates, are set out below:

|        | Recipient              | Instrument         | Number     | Conditions            | Grant Date   | Recognition               | Fair Value                    |
|--------|------------------------|--------------------|------------|-----------------------|--------------|---------------------------|-------------------------------|
| (ix)   | Christopher Clark      | Performance Rights | 3,000,000  | 2023 Milestone 1      | 25 May 2023  | Pro-rata to 31 Dec 2026   | 1.1c per right                |
| (x)    | Paul Williamson        | Performance Rights | 1,500,000  | 2023 Milestone 1      | 25 May 2023  | Pro-rata to 31 Dec 2026   | 1.1c per right                |
| (xi)   | Christopher Clark      | Share Options      | 30,000,000 | Future employment     | 30 May 2025  | Pro-rata to vesting dates | 0.61c, 0.66c per option       |
| (xii)  | Paul Williamson        | Share Options      | 15,000,000 | Future employment     | 30 May 2025  | Pro-rata to various dates | 0.61c, 0.63c 0.66c per option |
| (xiii) | David Morton           | Share options      | 15,000,000 | Future employment     | 30 May 2025  | Pro-rata to various dates | 0.61c, 0.63c 0.66c per option |
| (xiv)  | Advisory Board members | Share options      | 6,000,000  | Escrow to 1 June 2027 | 16 July 2025 | Pro-rata to various dates | 0.71c per option              |
| (xv)   | Australian employees   | Share options      | 2,500,000  | Future employment     | 31 July 2025 | Pro-rata to various dates | 0.6c per. option              |
| (xvi)  | African employees      | Share options      | 6,500,000  | Future employment     | 31 July 2025 | Pro-rata to various dates | 0.59c, 0.65c per option       |

**Note 11. Share-based payments (continued)**

The movement in holdings of performance rights during the year were:

| <b>Name</b>       | <b>Milestones</b>    | <b>No. of Performance Rights held as at 31 December 2025</b> | <b>Granted during the period</b> | <b>Vested and exercised during the period</b> | <b>No. of Performance Rights as at 30 June 2026</b> |
|-------------------|----------------------|--------------------------------------------------------------|----------------------------------|-----------------------------------------------|-----------------------------------------------------|
| Christopher Clark | 2022 New Milestones  | 8,000,000                                                    | -                                | -                                             | 8,000,000                                           |
| Christopher Clark | 2023 New Milestones  | 6,000,000                                                    | -                                | (3,000,000)                                   | 3,000,000                                           |
| Christopher Clark | 2025 New Milestones* | 10,000,000                                                   | -                                | (4,000,000)                                   | 6,000,000                                           |
| Christopher Clark | 2027 Milestones      | -                                                            | 20,000,000                       | -                                             | 20,000,000                                          |
| Paul Williamson   | 2022 New Milestones  | 4,000,000                                                    | -                                | -                                             | 4,000,000                                           |
| Paul Williamson   | 2023 New Milestones  | 3,000,000                                                    | -                                | (1,500,000)                                   | 1,500,000                                           |
| Paul Williamson   | 2025 New Milestones* | 5,000,000                                                    | -                                | (2,000,000)                                   | 3,000,000                                           |
| Paul Williamson   | 2027 Milestones      | -                                                            | 10,000,000                       | -                                             | 10,000,000                                          |
| <b>Total</b>      |                      | <b>36,000,000</b>                                            | <b>30,000,000</b>                | <b>(10,500,000)</b>                           | <b>55,500,000</b>                                   |

\*The remaining 2025 milestones were not achieved, as required, by 30 June 2026 and hence these performance rights will be forfeited in the second half of 2026.

**2022 New Milestones**

| <b>Milestone</b> | <b>Description</b>                                                                                                                                                                                                                       |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| New Milestone 1  | The Group achieving total consolidated EBIT of not less than A\$nil (i.e. break-even) in a single financial year (being 1 Jan to 31 Dec) based on audited accounts having been prepared by an external auditor or other suitable expert. |
| New Milestone 2  | The Group achieving total consolidated revenue of not less than A\$15,000,000 in a single financial year (being 1 Jan to 31 Dec) based on audited accounts having been prepared by an external auditor or other suitable expert.         |
| New Milestone 3  | The Group achieving total consolidated EBIT of more than A\$2,000,000 in a single financial year (being 1 Jan to 31 Dec) based on audited accounts having been prepared by an external auditor or other suitable expert.                 |

**2023 New Milestone remaining**

| <b>Milestone</b> | <b>Description</b>                                                                                                                                                                                                                                                 |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Milestone 1      | Reaching operating cashflow break even as measured by the total of four consecutive positive quarters as disclosed in the Company's ASX Appendix 4C item 1.9, excluding revenue received in the form of government grants, allowances, rebates or other hand-outs. |

**Note 11. Share-based payments (continued)**

**2027 Milestones**

**Description**

**Milestone 1**  
**Revenue Growth**

There must be minimum Revenue Growth (RG) of 40% over a prior comparable period before any Performance Rights (RG Rights) vest.

If Revenue Growth is 40% then 30% of the RG Rights will vest. For every 1% of Revenue Growth above 30%, an additional 0.5% of the RG Rights will vest, up to 100% growth. Beyond 100% growth, for every 6% growth, an additional 5% of the RG Rights will vest, until the maximum number of RG Rights have vested. For example, if Revenue Growth is 100%, 60% of the RG Rights will vest; if Revenue Growth is 130%, 85% of the RG Rights will vest. The maximum number of RG Rights (i.e 100% of the RG Rights) will vest if Revenue Growth is 148%.

For the purposes of this milestone, Revenue Growth is defined as the increase in the groups consolidated revenue over the prior comparable period (PCP) as a percentage of the PCP revenue.

- (i) one-off or extraordinary revenue items:
- (ii) revenue received in the form of government grants, allowances, rebates and other handouts; and
- (iii) revenue or profit items that have been 'manufactured' to achieve the Milestone.

For the purposes of this Milestone, the comparison periods are:

- (i) the audited full financial year ending 31 December 2026 compared with the audited full financial year ending 31 December 2025; or
- (ii) the audited or reviewed half-year ending 30 June 2027 compared with the audited or reviewed half-year ending 30 June 2026; or
- (iii) the audited full financial year ending 31 December 2027 compared with the audited full financial year ending 31 December 2026.

RG Rights may vest for more than one of these periods, but the total aggregate RG Rights vesting across all periods cannot exceed 100% of the RG Rights.

**Milestone 2**  
**Total Shareholder Return**

There must be a minimum growth in Total Shareholder Return (TSR) of 50% over the TSR Measurement Period before any Performance Rights (TSR Rights) vest. The maximum number of TSR Rights will vest if the TSR reaches 150% in the TSR Measurement Period.

If within the TSR Measurement Period the TSR is 50% then 25% of the TSR Rights will vest. For every 1% change in the TSR above 50%, an additional 0.75% of the TSR Rights will vest until the maximum number of TSR Rights have vested.

For the purposes of this Milestone:

- (i) TSR Measurement Period means the period commencing on 1 July 2026 and ending on 31 December 2027.
- (ii) Base Price means the volume-weighted average price (VWAP) of the Company's shares calculated over the 20 trading days immediately prior to and including 1 July 2026.
- (iii) Milestone Price means the highest VWAP of the Company's shares calculated over any 20 consecutive trading days during the TSR Measurement Period, to be calculated following the end of the TSR Measurement Period.
- (iv) TSR is calculated as:  $TSR = \frac{\text{Milestone Price} - \text{Base Price} + \text{Dividends per share (if any)}}{\text{Base Price}} \times 100$ . All fractions are rounded down to the nearest one percent.
- (v) For the purposes of determining the VWAP, trading excludes block trades, large portfolio trades, permitted trades

**Note 11. Share-based payments (continued)**

**Reconciliation of expense and share-based payment reserve**

During the year to 30 June 2026, the charge recognised with in Employee costs in the statement of profit and loss, was \$155,208 (2025: \$83,631 credit). The charge is composed:

|                                                                                      |                   |                |
|--------------------------------------------------------------------------------------|-------------------|----------------|
| Recognition of pro-rata expense for performance rights granted to KMP on 28 May 2026 | (i) (ii)          | 19,562         |
| Recognition of pro-rata expense for performance rights granted to employees in 2026  | (iii) (iv) (v)    | 34,248         |
| Recognition of expense for share options issued to third parties on 19 January 2026  | (vi)              | 49,691         |
| Re-estimation of cumulative expense for performance rights granted on 30 May 2025    | (vii) (viii)      | (35,680)       |
| Pro-rata expense for performance rights granted 25 May 2023                          | (ix) (x)          | 6,808          |
| Pro-rata expense for share options issued to KMP on 30 May 2025                      | (xi) (xii) (xiii) | 67,160         |
| Pro-rata expense for share options issued to Advisory Board members on 16 July 2025  | (xiv)             | 11,403         |
| Pro-rata expense for share options issued to employees prior to 1 January 2026       | (xv) (xvi)        | 2,928          |
| Other adjustments to previous recognition                                            |                   | (912)          |
| <b>Total share-based payments recognised during the half-year to 30 June 2026</b>    |                   | <b>155,208</b> |
| Share-based payments recognised cumulatively to 31 December 2025                     |                   | 656,624        |
| Total share-based payments recognised during the half-year to 30 June 2026 (above)   |                   | 155,208        |
| Share-based payments recognised cumulatively to 30 June 2026                         |                   | 811,832        |
| Shares issued under all schemes to date                                              |                   | (346,000)      |
| <b>Share-based payment reserve as at 30 June 2026</b>                                |                   | <b>465,832</b> |
| Share-based payment reserve as at 31 December 2025                                   |                   | 442,124        |
| Total share-based payments recognised during the half-year to 30 June 2026 (above)   |                   | 155,208        |
| Shares issued under employee schemes during the half-year to 30 June 2026            |                   | (16,000)       |
| Shares issued on 24 March 2026 re. KMP performance rights exercised                  |                   | (115,500)      |
| <b>Share-based payment reserve as at 30 June 2026</b>                                |                   | <b>465,832</b> |

Notes (i) to (xvi) refer to the detailed information provided above.

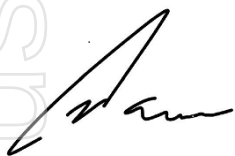
**RocketDNA Ltd.**  
**Directors' declaration**  
**30 June 2026**

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 Group's financial position as at 30 June 2026 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



---

Christopher Clark  
Chief Executive Officer

18 August 2026

## INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF ROCKETDNA LTD

### Conclusion

We have reviewed the accompanying half-year financial report of RocketDNA Ltd ("the Company") and Controlled Entities ("the Consolidated Entity") which comprises the condensed consolidated statement of financial position as at 30 June 2026, the condensed consolidated statement of profit or loss and other 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 material accounting policies and other selected explanatory notes, 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 half-year financial report of RocketDNA Ltd and its controlled entities do not comply with the *Corporations Act 2001* including:

- a. Giving a true and fair view of the Consolidated Entity'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 *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 Company in accordance with the auditor 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* 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 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 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 Consolidated Entity'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.



**HALL CHADWICK AUDIT (WA) PTY LTD**



**NIKKI SHEN CA**  
**Director**

Dated 18<sup>th</sup> day of August 2026  
Perth, Western Australia