Tinybeans Group Ltd
Appendix 4E
Preliminary final report

1. Company details

Name of entity:	Tinybeans Group Ltd
ABN:	46 168 481 614
Reporting period:	For the year ended 30 June 2026
Previous period:	For the year ended 30 June 2025

2. Results for announcement to the market

				US$
Revenues from ordinary activities	up	34.7%	to	6,492,264
Loss from ordinary activities after tax attributable to the owners of Tinybeans Group Ltd	down	95.7%	to	(97,706)
Loss for the year attributable to the owners of Tinybeans Group Ltd	down	95.7%	to	(97,706)

Review of Operations and Financial Results
Refer to the accompanying Annual Financial Report for the Consolidated Statement of Profit or Loss and Other Comprehensive Income, Consolidated Statement of Financial Position, Consolidated Statement of Changes in Equity, Consolidated Statement of Cash Flows and accompanying notes.

Also refer to the Chair's letter and the CEO's letter within the attached Annual Report for further commentary.

3. Net tangible assets

	30 Jun 26	30 Jun 25
Net tangible assets per ordinary security (US cents per share)	(0.42)	0.42

4. Control gained or lost over entities

On 13 November 2025, the Group acquired the Qeepsake business, comprising of a set of integrated activities and assets capable of being conducted and managed for the purposes of providing goods and services to customers. The acquisition was effected through the purchase of substantially all the assets and the assumption of certain liabilities. The acquisition meets the definition of a business in accordance with AASB 3 Business Combinations, as it includes substantive processes together with inputs that are capable of producing outputs. Accordingly, the transaction has been accounted for as a business combination under AASB 3.

During the reporting period, no control was lost over entities.

5. Dividends

No dividends have been paid or are proposed to be paid by Tinybeans Group Ltd for the financial year ending 30 June 2026 (30 June 2025: $Nil).

6. Details of associates and joint venture entities

The Group has no investments in associates or joint ventures during the reporting period.

7. Audit status

The Tinybeans Group Ltd annual report for the year ended 30 June 2026 has been subject to audit by our external auditors, William Buck. A copy of the independent audit report to the members of Tinybeans Group Ltd is included in the accompanying audit report.

James Warburton

James Warburton (Non-Executive Director and Chair)
27 August 2026

Tinybeans Group Ltd

ABN 46 168 481 614

Annual Report 30 June 2026

Tinybeans Group Ltd
Corporate directory
30 June 2026

Directors	James Warburton (Non-Executive Director and Chair) Andrew Silverberg (Non-Executive Director) Michael Rothman (Non-Executive Director) Cliff Sirlin (Non-Executive Director, appointed 5 December 2025) Rebecca White (Executive Director and CFO, appointed 23 February 2026) Zsofi Paterson (Executive Director and CEO, resigned 23 February 2026)
Company secretary	Adam Gallagher
Registered office and principal place of business	24 - 26 Kent Street, Millers Point NSW 2000 AUSTRALIA Telephone: +61 2 8296 0000 Email: investors@tinybeans.com
Share register	Automic Registry Services Level 5, 126 Phillip Street, Sydney NSW 2000, Australia Telephone: 1300 288 664 (within Australia) or +61 2 9698 5414 (outside Australia) Email: hello@automic.com.au
Auditor	William Buck Level 29, 66 Goulburn Street, Sydney NSW 2000, Australia
Stock exchange listing	Tinybeans Group Ltd shares are listed on the Australian Securities Exchange (ASX code: TNY) and the OTC Markets Group of America (OTCQB: TNYYF).
Website	www.tinybeans.com
Corporate Governance Statement	The Directors and management are committed to conducting the business of Tinybeans Group Limited in an ethical manner and in accordance with the highest standards of corporate governance. Tinybeans Group Limited has adopted and has substantially complied with the ASX Corporate Governance Principles and Recommendations (Fourth Edition) ('Recommendations') to the extent appropriate to the size and nature of its operations. The Corporate Governance Statement, which sets out the corporate governance practices that were in operation during the financial year and identifies and explains any Recommendations that have not been followed, which is approved at the same time as the Annual Report can be found at: https://tinybeans.com/investors/corporate-governance/ in accordance with the ASX Listing Rule 4.10.3.

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Tinybeans Group Ltd
Chair Letter
30 June 2026

Dear Fellow Shareholders,

On behalf of the Board of Directors, it is my pleasure to present Tinybeans Group Limited's Annual Report for the financial year ended 30 June 2026.

It has been a commendable 12 months for the Tinybeans Group. This past financial year has been a transformational one as we delivered our first full year of positive operating cash flow since the business began. The Company kept up the momentum to finish strong with a third consecutive quarter of operating cash inflows in the June quarter and completed the integration of the Qeepsake platform acquired in November 2025.

For the year, the Group delivered total revenue of US$6.49 million, an increase of 34.7% on the prior year. In the fourth quarter alone, revenue grew 57% year-on-year to US$1.81 million, with subscription revenue up 51% and e-commerce revenue up 1,600% on the prior corresponding quarter. Subscription revenue for the total year increased by 45% to US$4.82 million, from US$3.32 million in FY25.

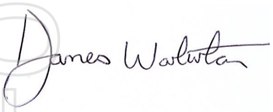
The Group recorded Adjusted EBITDA of US$426,949 for the year, which included a meaningful portion of the Company's positive Adjusted EBITDA in the fourth quarter reflecting a one-off US$591,564 R&D Tax Incentive Refund Application, rather than underlying operating leverage. We finished the year with US$1.64 million cash at bank with no debt.

The Company performance speaks to a level of discipline and rigour that should give investors and the market confidence in the future of the business. The Qeepsake acquisition has been a net positive initiative, bringing a greater number of subscribers under the Tinybeans Group banner. In the combining of businesses, it has forced leadership to review operational activities and create efficiencies where possible. An exercise that will put them in good stead for taking the business through the next 12 months.

The environment in which we operate continues to move in Tinybeans' favour. Regulatory change, including Australia's under-16 social media restrictions and the Children's Online Privacy Code due in December 2026, and the advancement of COPPA 2.0 in the United States is raising the bar on privacy and accountability across our industry. At the same time, growing recognition of perinatal mental health and family wellbeing is driving increased attention to the category in which we operate. Tinybeans was built more than a decade ago on the private, invite-only model that this shift is now moving the wider industry towards.

With Tracy Cho taking the CEO position, backed by a strong management team, we are well positioned to take the Company through this next evolution. As always, thank you to all our shareholders for your ongoing support of the Tinybeans Group, and to the team working hard behind the scenes to deliver their best. We are looking forward to what's in store for the next 12 months.

Regards,



James Warburton
Chair
Tinybeans Group Limited

Tinybeans Group Ltd
CEO Letter
30 June 2026

Dear Shareholders,

FY26 marked a turning point for Tinybeans. We completed the strategic acquisition of Qeepsake almost doubling our paid subscriber count to 95K. Subscription revenue for the year increased 45% and e-commerce revenue by 646%. We continued to right size our cost base, and most consequential, we've identified the cause of our growth stall.

A Year of Consolidation

We began FY26 by doubling the size of our platform. The acquisition of Qeepsake completed in November 2025, bringing a second family memory product, its subscriber base, and a proven ecommerce revenue stream. We supported the deal with an entitlement offer raising A$1.7 million, and spent the balance of the year integrating the two businesses operations: consolidating finance, HR, customer support and marketing under single teams, and moving product and engineering delivery for both brands under Propel. For users of the platforms the two businesses very much run as separate entities, however a level of efficiency has been created by combining the back ends.

This period also coincided with a change in leadership. I stepped into the interim CEO role in February, building on the groundwork laid through the Qeepsake acquisition and the early strategy work that shaped the year, and on the strength of a leadership team that kept the business focused through the transition.

Identifying Our Growth Opportunity

Both Tinybeans and Qeepsake have strong, loyal retention among existing subscribers. The challenge has been making our acquisition engine work as efficiently for the next generation of parents as it had for the last. Our leadership team used the December offsite to set a sharper course: focus spend where it earns the best return, preserve capital, and ground our next moves in real product and market research, rather than assumption.

Through rigorous research, we confirmed that a family memory archive, one that organizes photos, videos and memories so they can be easily retrieved and celebrated, still has strong product-market fit. We also found that the addressable family market for Tinybeans was larger than Qeepsake's. While there are still incremental growth opportunities for Qeepsake, our bigger bet is to evolve the Tinybeans product across three key focus areas.

Discovery, Positioning and Product Optimizations

The research showed we needed to meet parents where they are, backed by a strong value proposition, and product delivery. To do this, we've invested in foundational work across both the Tinybeans brand and our operations:

- Reprioritized our discovery channel strategy;
- Partnered with an external creative director on a new brand kit to support our repositioning;
- Identified product improvements that support and enhance our value proposition around archiving, organization, and connection.

Financial and operating discipline

We managed FY26 with real capital discipline. Marketing spend was deliberately pulled back for much of H2 while we completed research and rebuilt onboarding and lifecycle foundations, and a cost-out plan was implemented in Q3 to bring the cost base in line with a more focused roadmap. That discipline showed up in the numbers: through the first half, we ran meaningfully ahead of budget on EBITDA, and by June the group had settled at 93.3K total paid subscribers (49.6K Tinybeans, 43.7K Qeepsake), almost double where Tinybeans stood on its own a year earlier.

E-Commerce was a genuine bright spot, closing FY26 up significantly on the prior year and finishing the final quarter at more than 160% of target. Ad sales closed the year at 95% of budget, a credible result given a deliberate strategic shift away from content-driven web traffic and continuing marketplace decline.

Tinybeans Group Ltd
CEO Letter
30 June 2026

Looking ahead

We enter the new financial year with a settled strategy, a leaner and more integrated cost base, and a research-backed product direction. Near-term priorities are:

- Completing the Tinybeans brand repositioning through rollout across every touchpoint;
- Executing tests to improve the onboarding process and customer funnel;
- Re-engaging paid acquisition behind a strong conversion funnel;
- Expanding our e-commerce offering and improving our attach rates; and
- Identifying strategic partnerships.

FY26 has challenged us, and we have demonstrated that Tinybeans can evolve. We now carry a sizable audience, a sharper strategy, and an energized team.

On behalf of our leadership team, I want to thank our team, our Board, and our shareholders for your continued support in our mission to help families build their family story with the people they love and return to it for years to come.

We look forward to updating you on our progress through FY27.

Tracy Cho
CEO
Tinybeans Group Limited

Tinybeans Group 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 Tinybeans Group Ltd (referred to hereafter as the 'Company' or 'parent entity') and the entities it controlled at the end of, or during, the year ended 30 June 2026.

Directors

The following persons were directors of Tinybeans Group Ltd during the whole of the financial year and up to the date of this report, unless otherwise stated:

James Warburton	Non-Executive Director and Chair
Andrew Silverberg	Non-Executive Director
Michael Rothman	Non-Executive Director
Cliff Sirlin	Non-Executive Director - Appointed 5 December 2025
Rebecca White	Executive Director and CFO - Appointed 23 February 2026
Zsofi Paterson	Executive Director and CEO - Resigned 23 February 2026

Principal activities

Tinybeans is a trusted partner for millions of families worldwide, providing a platform that celebrates, protects and preserves the joy of parenting. Tinybeans is on a mission to foster love, not likes. Unlike traditional social media platforms, we provide a private, secure and authentic space for intentional parents to connect with their loved ones. By combining technology with a deep understanding of family needs and digital privacy, we exist to make parenting more joyful, simple and meaningful.

In November 2025, Tinybeans completed its acquisition of Qeepsake Inc's assets, marking an important step in Tinybeans' strategy to expand its subscription-based platform and strengthen its position as the leading privacy-first family memory and photo-sharing platform.

There were no other significant changes in the nature of those activities during the financial year.

Dividends

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

Review of operations

The loss for the Group after providing for income tax amounted to US$97,706 (30 June 2025: US$2,269,881).

The Group's total revenue of US$6,492,264 increased by 35% compared to US$4,819,516 in FY25 following the acquisition of the Qeepsake assets in the November 2025.

Challenges in the US advertising market and market volatility continued to impact advertising revenue sales which were down 32% to US$857,839 from US$1,263,535 in FY25. Counteracting this however, subscription revenue increased by 45% to US$4,818,834 from US$3,323,121 and e-commerce/photobooks revenue increasing to US$767,402 from US$102,836 in FY25, respectively.

The business strategy remains focused on growing the highly valuable paid subscription business, whilst continuing to drive revenue from e-commerce and other channels where possible.

Refer to the CEO's Letter for further commentary.

The directors consider that the Group will continue as a going concern, as explained in note 2 to the financial statements.

Significant changes in the state of affairs

On 13 November 2025, Tinybeans USA Limited completed a business acquisition of substantially all of the assets and liabilities of Qeepsake, Inc. See note 4 for additional detail on the acquisition.

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

Matters subsequent to the end of the financial year

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.

Likely developments and expected results of operations

The business will continue to focus on its core strategy of growing the valuable paid subscription and e-commerce side of the business, whilst sustaining a profitable level of advertising revenue. It is expected that the advertising revenue market in the US is going to continue to be challenging. This confirms the businesses strategy to focus on growing the valuable recurring revenue from paid subscribers and expanding those associated revenue streams over FY27.

Tinybeans is perfectly positioned to take advantage of the increased focus by parents around security of sharing photos and videos of their kids and loved ones online. Tinybeans can be a voice of authority on this subject as it is the solution for parents, with the App trusted by thousands of parents to share videos and photos of their kids, safely and securely with loved ones.

Environmental regulation

The Group is not subject to any significant environmental regulation under Australian Commonwealth or State law.

Information on directors

Name:	James Warburton
Title:	Non-Executive Director and Chair
Experience and expertise:	James has had an extensive executive and entrepreneurial career in the media, marketing, sports, events and advertising industry. Most recently, James was Managing Director and CEO of Seven West Media for 5 years, having been appointed in August 2019. During this time, he restored the Network's balance sheet, drove digital to 50% of earnings, divested assets and integrated Prime Media to enable the National Network to lead both ratings and revenue share in the market against its major competitors
Other current directorships:	None
Former directorships (last 3 years):	Seven West Media Limited (ASX: SWM)
Interests in shares:	600,722
Interests in options:	10,000,000

Name:	Andrew Silverberg
Title:	Non-Executive Director
Qualifications:	Bachelor of Science (Business, Management and Finance), Brooklyn College
Experience and expertise:	Andrew was appointed to the board on 6 February 2023. Andrew is a highly experienced investor who has held senior leadership roles in the money management industry over the course of his career. He has also helped advise various public and private companies globally. Andrew is currently an Investment Manager with Thorney Investment Group where he manages the firm's US-listed equities, unlisted investments and properties. Prior to joining Thorney, Andrew held impactful roles with Talpion Fund Management, Fred Alger Management and Mark Asset Management.
Other current directorships:	None
Former directorships (last 3 years):	None
Interests in shares:	1,000,972
Interests in options:	None

Name:	Michael Rothman
Title:	Non-Executive Director
Experience and expertise:	Michael co-founded and served as CEO of Fatherly, the leading digital lifestyle brand for Dads. Under his leadership, Fatherly earned Webby awards and Peabody nominations for its website, newsletter and podcast products, culminating in a successful trade sale of the business. Prior to his work at Fatherly, Michael was one of the founding employees at Thrillist, where he was responsible for digital sales and revenue operations during the company's first seven years. His contributions to the media parenting space have been recognised with numerous accolades, including being named one of Ad Age's 40 under 40 and Ideo and Melinda Gates' Care100.
Other current directorships:	None
Former directorships (last 3 years):	None
Interests in shares:	451,077
Interests in options:	None

Name:	Rebecca White
Title:	Executive Director and CFO, appointed 23 February 2026
Qualifications:	ICAEW Chartered Accountant
Experience and expertise:	Ms White brings over 10 years' experience as an accountant and public company executive with international experience across the U.S., Australia and the UK. She has held CEO, Executive Director, COO and CFO roles within ASX-listed technology companies, with a strong focus on scaling U.S.-based operations, cross-border growth and M&A execution.
Other current directorships:	None
Former directorships (last 3 years):	None
Interests in shares:	None
Interests in options:	None

Name:	Cliff Sirlin
Title:	Non-Executive Director, appointed 5 December 2025
Qualifications:	Bachelor of Arts & Sciences, Colgate University; Juris Doctor, New York University of Law
Experience and expertise:	Cliff has more than 25 years' experience scaling subscription-based consumer businesses and digital media platforms in the U.S. Cliff has also been an active early-stage investor in the venture capital arena, most recently serving as the Managing Director for Launch Capital. Cliff currently is a Professor at NYU Stern School of Business where he teaches Entrepreneurship. .
Other current directorships:	None
Former directorships (last 3 years):	None
Interests in shares:	None

'Other current directorships' quoted above are current directorships for listed entities only and excludes directorships of all other types of entities, unless otherwise stated.

'Former directorships (last 3 years)' quoted above are directorships held in the last 3 years for listed entities only and excludes directorships of all other types of entities, unless otherwise stated.

Company secretary

Adam Gallagher

Mr Adam Gallagher is a highly experienced company secretary, director and executive with a broad corporate skillset and provides governance services to listed companies through his firm Applied Corporate Governance Partners. Adam holds graduate Diplomas in Applied Corporate Governance and Information Systems, a Masters in Commerce and a Bachelor of Economics.

Meetings of directors

During the 2026 financial year, 7 meetings of directors were held. Eligible attendance by each director at the meetings during the year was as follows:

	Full Board	
	Attended	Held
James Warburton	7	7
Andrew Silverberg	7	7
Michael Rothman	7	7
Cliff Sirlin	5	5
Rebecca White	4	4
Zsofi Paterson	3	3

During the 2026 financial year, Zsofi Paterson resigned on 23 February 2026 and Cliff Sirlin and Rebecca White were appointed to the Board on 5 December 2025 and 23 February 2026, respectively.

The meeting attendance table above shows eligible attendance, and each non-member Director also has a standing invitation to attend each committee meeting.

Remuneration report (audited)

The remuneration report details the key management personnel remuneration arrangements for the Group, in accordance with the requirements of the Corporations Act 2001 and its Regulations.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including all directors.

The remuneration report, which has been audited as required by 308(3C) of the Corporations Act 2001, details the key management personnel ('KMP') remuneration arrangements for the Group, in accordance with the requirements of the Corporations Act 2001 and its Regulations.

The remuneration report is set out under the following main headings:
- Principles used to determine the nature and amount of remuneration
- Details of remuneration
- Service agreements
- Share-based compensation
- Additional disclosures relating to key management personnel

Principles used to determine the nature and amount of remuneration

The objective of the Group's executive reward framework is to ensure reward for performance is competitive and appropriate for the results delivered. The framework aligns executive reward with the achievement of strategic objectives and the creation of value for shareholders, and it is considered to conform to the market best practice for the delivery of reward. The Board of Directors ('the Board') ensures that executive reward satisfies the following key criteria for good reward governance practices:
- competitiveness and reasonableness
- acceptability to shareholders
- performance linkage / alignment of executive compensation
- transparency

The Board is responsible for determining and reviewing remuneration arrangements for its directors and executives. The performance of the Group depends on the quality of its directors and executives. The remuneration philosophy is to attract, motivate and retain high performance and high quality personnel.

The Board has structured an executive remuneration framework that is market competitive and complementary to the reward strategy of the Group.

The reward framework is designed to align executive reward to shareholders' interests. The Board have considered that it should seek to enhance shareholders' interests by:
- having economic profit as a core component of plan design
- focusing on sustained growth in shareholder wealth, consisting of dividends and growth in share price, and delivering constant or increasing return on assets as well as focusing the executive on key non-financial drivers of value
- attracting and retaining high calibre executives

Additionally, the reward framework should seek to enhance executives' interests by:
- rewarding capability and experience
- reflecting competitive reward for contribution to growth in shareholder wealth
- providing a clear structure for earning rewards

In accordance with best practice corporate governance, the structure of non-executive director and executive director remuneration is separate.

Non-executive directors remuneration
Fees and payments to non-executive directors reflect the demands and responsibilities of their role. Non-executive directors' fees and payments are reviewed annually by the Board. The Board may, from time to time, receive advice from independent remuneration consultants to ensure non-executive directors' fees and payments are appropriate and in line with the market. The Chair's fees are determined independently to the fees of other non-executive directors based on comparative roles in the external market. The Chair is not present at any discussions relating to the determination of their own remuneration. Non-executive directors do not receive any performance-based incentives.

ASX listing rules require the aggregate non-executive directors' remuneration be determined periodically by a general meeting. The most recent determination was at the Annual General Meeting held on 14 January 2022, where the shareholders approved a maximum annual aggregate remuneration of A$700,000.

Executive remuneration
The Group aims to reward executives based on their position and responsibility, with a level and mix of remuneration which has both fixed and variable components.

The executive remuneration and reward framework has four components:
- base pay and non-monetary benefits
- short-term performance incentives
- share-based payments
- other remuneration such as superannuation and long service leave

The combination of these comprises the executive's total remuneration.

Fixed remuneration, consisting of base salary, superannuation and non-monetary benefits, are reviewed annually by the Board based on individual and business unit performance, the overall performance of the Group and comparable market remunerations.

Executives may receive their fixed remuneration in the form of cash or other fringe benefits (for example motor vehicle benefits) where it does not create any additional costs to the Group and provides additional value to the executive.

The short-term incentives ('STI') program is designed to align the targets of the business units with the performance hurdles of executives. STI payments are granted to executives based on specific annual targets and key performance indicators ('KPI's') being achieved.

The long-term incentives ('LTI') include long service leave and share-based payments. Shares are awarded to executives over a period of three years based on long-term incentive measures. These include increase in shareholders value relative to the entire market and the increase compared to the Group's direct competitors. The Board reviewed the long-term equity-linked performance incentives specifically for executives during the year ended 30 June 2026.

Consolidated entity performance and link to remuneration
In considering the Group’s performance and its effect on shareholder wealth, the Board has regard to a broad range of factors, some of which are financial and others of which relate to the progress on the Group’s projects, results and progress of platform development activities and other operational factors.

The STI outcomes are available to KMP executives based on achieving specific annual targets and key performance indicators ('KPI's'). The target components are based on revenue, earnings before interest, tax, depreciation and amortisation ('EBITDA') and products. Bonus payable is paid in Cash or TNY Shares (at the employee’s discretion) and subject to approval by Shareholders at the Annual General Meeting ('AGM'). Should the approval be rejected at the AGM, the bonus will be paid in cash.

KPIs are set annually, with a certain level of consultation with KMP. The measures are specifically tailored to the area each individual is involved in and has a level of control over. The KPIs target areas the Company believes holds greater potential for Group expansion, covering financial and non-financial as well as short-term or long-term goals. The level set for each KPI is based on budgeted figures for the Company and respective industry standards.

Remuneration is at the discretion of the Board but also depends on the Group's performance.

The table below provides a summary of the Group's performance for the current and previous four financial years. The information below is taken into account by the Board when setting and determining short-term and long-term remuneration for KMP. It does not utilise earnings per share as a performance measure given that all efforts are currently being expended to develop the Group.

Use of remuneration consultants

During the financial year ended 30 June 2026, the Group did not engage any remuneration consultants to review its existing remuneration policies and provide any recommendations.

Voting and comments made at the Company's 2025 Annual General Meeting ('AGM')

At the 2025 AGM, 99.95% of the votes received supported the adoption of the remuneration report for the year ended 30 June 2025. The Company did not receive any specific feedback at the AGM regarding its remuneration practices.

Details of remuneration

Amounts of remuneration

Details of the remuneration of key management personnel of the Group are set out in the following tables.

The key management personnel of the Group consisted of the directors of Tinybeans Group Ltd and the following person:
- Tracy Cho (CEO)

	Short-term benefits			Long-term benefits	Share-based payments	
30 Jun 2026	Cash salary and fees US$	Cash bonus US$	Non-monetary US$	Long service leave US$	Equity-settled US$	Total US$
Non-Executive Directors:						
James Warburton	33,925	-	-	-	62,830	96,755
Andrew Silverberg	25,000	-	-	-	25,000	50,000
Michael Rothman	25,000	-	-	-	25,000	50,000
Cliff Sirlin	14,961	-	-	-	-	14,961
Executive Directors:						
Zsofi Paterson (resigned 23 February 2026)	209,243	-	-	-	2,398	211,641
Rebecca White	122,936	-	-	-	-	122,936
Other Key Management Personnel:						
Tracy Cho (CEO)	171,000	-	-	-	-	171,000
	602,065	-	-	-	115,228	717,293

	Short-term benefits			Long-term benefits	Share-based payments	
2025	**Cash salary and fees US$**	**Cash bonus US$**	**Non-monetary US$**	**Long service leave US$**	**Equity-settled US$**	**Total US$**
Non-Executive Directors:						
Chantale Millard	16,178	-	-	-	32,355	48,533
Andrea Cutright	50,000	-	-	-	-	50,000
Andrew Silverberg	25,000	-	-	-	25,000	50,000
Catherine Cohen	12,942	-	-	-	16,178	29,120
Michael Rothman	25,000	-	-	-	25,000	50,000
James Warburton	32,355	-	-	-	66,004	98,359
Executive Directors:						
Zsofi Paterson	239,477	-	-	-	87,223	326,700
	400,952	-	-	-	251,760	652,712

The proportion of remuneration linked to performance and the fixed proportion are as follows:

	Fixed remuneration		At risk - STI		At risk - LTI	
Name	**30 Jun 2026**	**30 Jun 2025**	**30 Jun 2026**	**30 Jun 2025**	**30 Jun 2026**	**30 Jun 2025**
Non-Executive Directors:						
James Warburton	100%	100%	-	-	-	-
Andrew Silverberg	100%	100%	-	-	-	-
Michael Rothman	100%	100%	-	-	-	-
Cliff Sirlin	100%	-	-	-	-	-
Executive Directors:						
Zsofi Paterson	100%	57%	-	43%	-	-
Rebecca White	100%	100%	-	-	-	-
Tracy Cho	100%	-	-	-	-	-

Service agreements

Remuneration and other terms of employment for key management personnel are formalised in service agreements. Details of these agreements are as follows:

Name:	James Warburton
Title:	Non-Executive Director and Chair
Agreement commenced:	1 July 2024
Term of agreement:	Ongoing
Details:	Base remuneration of AU$50,000 per annum (exclusive of GST) paid quarterly in arrears on receipt of a compliant tax invoice.

Name:	Andrew Silverberg
Title:	Non-Executive Director
Agreement commenced:	6 February 2023
Term of agreement:	Ongoing
Details:	Base remuneration of US$50,000 per annum, comprising of US$25,000 to be paid in cash on a quarterly basis in arrears; and US$25,000 to be paid in either shares in the Company, subject to shareholder approval at a general meeting of the Company, or in cash if shareholder approval is not obtained.

Name:	Michael Rothman
Title:	Non-Executive Director
Agreement commenced:	5 August 2024
Term of agreement:	Ongoing
Details:	Base remuneration of US$50,000 per annum, comprising US$25,000 to be paid in cash on a quarterly basis in arrears; and US$25,000 to be paid in either shares in the Company, subject to shareholder approval at a general meeting of the Company, or in cash if shareholder approval is not obtained.

Name:	Cliff Sirlin
Title:	Non-Executive Director
Agreement commenced:	5 December 2025
Term of agreement:	Ongoing
Details:	Base remuneration of US$50,000 per annum, comprising US$25,000 to be paid in cash on a quarterly basis in arrears; and US$25,000 to be paid in either shares in the Company, subject to shareholder approval at a general meeting of the Company, or in cash if shareholder approval is not obtained.

Name:	Rebecca White
Title:	Executive Director and CFO
Agreement commenced:	26 February 2025
Term of agreement:	Ongoing
Details:	Base remuneration of AU$180,000 p.a. for CFO services. For director's fees; base remuneration of US$50,000 per annum, comprising US$25,000 to be paid in cash on a quarterly basis in arrears; and US$25,000 to be paid in either shares in the Company, subject to shareholder approval at a general meeting of the Company, or in cash if shareholder approval is not obtained.

Name:	Tracy Cho
Title:	Chief Executive Officer
Agreement commenced:	14 July 2026, interim CEO from 23 February 2026 to 14 July 2026
Term of agreement:	Ongoing
Details:	Base remuneration of US$270,000 per annum. Short term annual variable remuneration of up to USD $150,000 based on performance against key performance indicators (KPIs) determined by the Board for each financial year. STI for the first year to be determined pro-rata for the length of service and will be agreed within the first 90 days from appointment. Severance of 3 months.

Name:	Zsofi Paterson
Title:	Executive Director and Chief Executive Officer
Agreement commenced:	17 July 2023
Term of agreement:	Concluded 23 May 2026
Details:	Base remuneration of AU$400,000 per annum, inclusive of superannuation. Short term incentive included US$200,000 subject to short term KPI's. 6,000,000 unquoted options subject to vesting conditions as described in the Company's ASX announcement dated 24 June 2024.

Key management personnel have no entitlement to termination payments in the event of removal for misconduct.

Share-based compensation

Name	Date	Shares	Issue Price	US$
James Warburton	18 December 2025	105,390	A$0.100	7,151
Andrew Silverberg	20 November 2025	488,727	A$0.079	25,000
Michael Rothman	20 November 2025	451,077	A$0.078	25,000
Zsofi Paterson	18 December 2025	35,338	A$0.100	2,398

Options
There were no options over ordinary shares granted to or vested by directors and other key management personnel as part of compensation during the year ended 30 June 2026.

Performance rights
There were no performance rights over ordinary shares issued to directors and other key management personnel as part of compensation that were outstanding as at 30 June 2026.

There were no performance rights over ordinary shares granted to or vested by directors and other key management personnel as part of compensation during the year ended 30 June 2026.

Additional disclosures relating to key management personnel

Shareholding
The number of shares in the Company held during the financial year by each director and other members of key management personnel of the Group, including their personally related parties, is set out below:

	Balance at the start of the year	Received as part of remuneration	Additions	Disposals/ other	Balance at the end of the year
Ordinary shares					
James Warburton	495,332	105,390	-	-	600,722
Andrew Silverberg	512,245	488,727	-	-	1,000,972
Michael Rothman	-	451,077	-	-	451,077
Rebecca White (CFO) *	-	-	-	-	-
Cliff Sirlin *	-	-	-	-	-
Tracy Cho (CEO) *	-	-	-	-	-
Zsofi Paterson (CEO) **	166,667	35,338	-	-	202,005
	1,174,244	1,080,532	-	-	2,254,776

* At date of appointment
** At date of resignation

Option holding

The number of options over ordinary shares in the Company held during the financial year by each director and other members of key management personnel of the Group, including their personally related parties, is set out below:

	Balance at the start of the year	Granted	Acquired	Expired/ forfeited/ other	Balance at the end of the year
Options over ordinary shares					
James Warburton	10,000,000	-	-	-	10,000,000
Andrew Silverberg	-	-	-	-	-
Michael Rothman	-	-	-	-	-
Cliff Sirlin *	-	-	-	-	-
Rebecca White *	-	-	-	-	-
Tracy Cho *	-	-	-	-	-
Zsofi Paterson (CEO) **	6,000,000	-	-	-	6,000,000
	16,000,000	-	-	-	16,000,000

* At date of appointment
** At date of resignation.

Loans to key management personnel and their related parties

There were no loans made to Directors or other KMP of the Company and the Group during the period commencing at the beginning of the financial year and up to the date of this report.

This concludes the remuneration report, which has been audited.

Shares under option

Unissued ordinary shares of Tinybeans Group Ltd under option at the date of this report are as follows:

Grant date	Expiry date	Exercise price	Number under option
27 July 2023	27 July 2027	A$0.1700	79,500
24 July 2024	25 July 2027	A$0.1500	53,000
25 July 2024	25 July 2028	A$0.0900	159,000
1 October 2024	1 October 2028	A$0.1000	300,000
12 December 2024	30 June 2027	A$0.0950	3,333,333
12 December 2024	30 June 2027	A$0.1500	6,666,667
22 January 2025	22 January 2029	A$0.0800	100,000
6 August 2025	6 August 2028	A$0.095	750,000
6 August 2025	6 August 2028	A$0.15	750,000
			12,191,500

Shares issued on the exercise of options

There were no ordinary shares of Tinybeans Group Ltd issued on the exercise of options during the year ended 30 June 2026 and up to the date of this report.

Shares under performance rights

Unissued ordinary shares of Tinybeans Group Ltd under performance rights at the date of this report are as follows:

Grant date	Calculation date	Number under rights
13 November 2025	30 September 2026	1,500,000

No person entitled to exercise the performance rights had or has any right by virtue of the performance right to participate in any share issue of the Company or of any other body corporate.

Shares issued on the exercise of performance rights

There were no ordinary shares of Tinybeans Group Ltd issued on the exercise of performance rights during the year ended 30 June 2026 and up to the date of this report.

Risks and governance

The following is a summary of material business risks that could adversely affect our financial performance and growth potential in future years and how we propose to mitigate such risks.

Macroeconomic risks

As the services sold by the Group are discretionary for many families, the Group’s financial performance can be impacted by current and future economic conditions which it cannot control, such as increases in interest rates and inflation, reduced consumer confidence, volatility in global markets, unemployment may impact levels of discretionary spending. The Group stays abreast of these conditions, focuses on its internal debtor controls and diversifies its customer base to help manage these risks.

Performance of technology

The Group operates online applications and is heavily reliant on information technology to make the applications available to families. The Group's platform uses software licensed from other third parties, and also depends on the performance and reliability of internet, mobile and other infrastructure which is outside of the Group's control. The success of the Group also depends on its ability to identify and deploy the most appropriate new technologies and feature in its apps and website. There is a risk that the Group may fail to update, develop or adopt new technologies which may render the Group’s services less competitive.

Data breaches and other data security incidents

The Group collects a wide range of personal and other confidential and sensitive information from families in the ordinary course of business and store that data electronically. As an online business the Group may be subject to cyber-attacks. The Group has robust systems in place to maintain the confidentiality and security of that data and prevent unauthorised access to, or disclosure of that data, however there can be no guarantee that the systems will completely protect against data breaches or other data security incidents.

The Group uses an external provider to test its cybersecurity resilience annually and the Group constantly monitors for alerts issued by industry groups.

Advertising revenue and paid subscription revenue
The ongoing challenges in the US Advertising Revenue market are expected to continue. The business will continue to pursue advertising revenue inline with strategy as its resources allow.

With product improvements and introduction of new subscription plans, the business is expected to grow its paid subscriber base. This will be done using several growth initiatives including marketing, product development, talent and partnerships.

There is a risk that Advertising revenue will drop further and/or efforts to grow paid subscribers will not be successful which will impact the cash and profitability position of the business.

Liability and reputational damage
There is a risk that the advice and services offered are not to the standards expected by parents or include criminal or other dangerous activities that may negatively impact the Group's brands and reputation. Parents may seek legal action or seek to hold the Group liable for the recommended activities. The Group's reputation and brands may be adversely impacted by substandard performance of suppliers, negative family experiences, complaints or other adverse events which involve the Group's apps and websites. The business also operates in the US, which can be highly litigious and there is the risk that business could infringe IP, Privacy or Copyright laws. To mitigate this as much as possible, current management uses best practice IP and Copyright practices and has had its Privacy policies reviewed by external legal counsel.

Competitive market and changes to market trends
The Group operates in a highly competitive market. Innovation is constant and superior products that may be released to the market could result in pricing pressures upon our product and result in unfavourable product positioning within the market. We manage this risk through maintaining product development teams that are highly experienced and remain abreast of the latest technological advances and implications for our current and future products. We also continue to invest in our brand which continues to be well regarded within Australia and US.

Reliance on key personnel
The Group is dependent on its existing personnel as well as its ability to attract and retain skilled employees. Loss of key employees or under-resourcing and inability to recruit suitable staff within a reasonable time period may cause disruptions to the Group's operations and growth initiatives and adversely impact the Group's operations and financial performance.

Compliance and change to laws and regulations
The Group operates in a sector where laws and regulations around its operations are evolving, and is subject to a number of Australian laws and regulations such as consumer protection laws, importation laws, privacy laws and those relating to workplace health and safety. There is a risk that new laws or regulations may be enacted or existing laws or regulations amended in such a way that impose regulations on the Group. As the Group continues to expand internationally, compliance risk expands with it, and there is a risk that the Group will not meet all international applicable laws and regulations.

The Group maintains sufficient internal controls to ensure continued compliance.

Tax risks
Tax laws are complex and subject to change periodically. There is a risk that changes to Australian and international tax laws and practice may impact the Group's ongoing operations and could have an adverse impact on shareholders returns.

Indemnity and insurance of officers
The Company has indemnified the directors and executives of the Company for costs incurred, in their capacity as a director or executive, for which they may be held personally liable, except where there is a lack of good faith.

During the financial year, the Company paid a premium in respect of a contract to insure the directors and executives of the Company against a liability to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

Indemnity and insurance of auditor
The Company has not, during or since the end of the financial year, indemnified or agreed to indemnify the auditor of the Company or any related entity against a liability incurred by the auditor.

During the financial year, the Company has not paid a premium in respect of a contract to insure the auditor of the Company or any related entity.

Proceedings on behalf of the Company
No person has applied to the Court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the Company, or to intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or part of those proceedings.

Non-audit services
There were no non-audit services provided during the financial year by the auditor.

Officers of the Company who are former partners of William Buck
There are no officers of the Company who are former partners of William Buck.

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.

Auditor
William Buck continues in office in accordance with section 327 of the Corporations Act 2001.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

James Warburton

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James Warburton
Chair

27 August 2026

Lead Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

To the Directors of Tinybeans Group Limited

As lead auditor for the audit of the financial report of Tinybeans Group Limited for the 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 as set out in the Corporations Act 2001 in relation to the audit; and

— no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Tinybeans Group Limited and the entities it controlled during the year.

William Buck

William Buck (NSW)
ABN 16 021 300 521

Lloyd Crawford

Lloyd Crawford
Partner

Sydney, 27 August 2026

Level 29, 66 Goulburn Street, Sydney NSW 2000 | +61 2 8263 4000 | nsw.info@williambuck.com
Level 7, 3 Horwood Place, Parramatta NSW 2150 | +61 2 8263 4000 | nsw.info@williambuck.com
Level 4, 23 National Circuit, Barton ACT 2600 | +61 2 6126 8500 | act.info@williambuck.com
williambuck.com

Tinybeans Group Ltd
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

Revenue			
Subscription revenue		4,818,834	3,323,121
E-commerce revenue		767,402	102,836
Advertising revenue		857,839	1,263,535
Other revenue		48,189	130,024
		6,492,264	4,819,516
Cost of sales		(1,198,906)	(612,090)
Gross profit		5,293,358	4,207,426
Other income	7	649,940	1,241
Expenses			
Employee and consulting		(2,200,906)	(2,711,775)
Product maintenance		(580,785)	(657,067)
Hosting and software		(1,281,364)	(1,097,282)
Marketing		(335,094)	(425,052)
Corporate and administrative		(926,148)	(656,958)
Depreciation and amortisation	8	(396,095)	(592,123)
Acquisition costs		(108,404)	-
Share-based payments		(125,439)	(383,647)
Other operating expenses		(83,603)	(103,688)
Finance costs	8	(3,166)	(3,553)
Loss before income tax benefit		(97,706)	(2,422,478)
Income tax benefit	9	-	152,597
Loss after income tax benefit for the year attributable to the owners of Tinybeans Group Ltd	17	(97,706)	(2,269,881)
Other comprehensive profit/(loss)			
Items that may be reclassified subsequently to profit or loss			
Foreign currency translation		49,228	(93,476)
Other comprehensive profit/(loss) for the year, net of tax		49,228	(93,476)
Total comprehensive loss for the year attributable to the owners of Tinybeans Group Ltd		(48,478)	(2,363,357)
		Cents	Cents
Basic earnings per share	26	(0.06)	(1.56)
Diluted earnings per share	26	(0.06)	(1.56)

Tinybeans Group Ltd
Statement of financial position
As at 30 June 2026

Assets			
Current assets			
Cash and cash equivalents		1,640,587	1,711,068
Trade and other receivables	10	509,915	380,634
Contract assets	11	-	70,503
R&D tax incentive receivable		577,616	-
Prepayments		444,876	268,091
Total current assets		3,172,994	2,430,296
Non-current assets			
Property, plant and equipment		6,413	8,719
Intangibles	12	4,623,168	963,819
Total non-current assets		4,629,581	972,538
Total assets		7,802,575	3,402,834
Liabilities			
Current liabilities			
Trade and other payables	13	875,626	662,792
Contract liabilities	14	2,189,595	1,095,835
Provision for employee benefits		13,023	52,509
Deferred consideration	4	875,000	-
Total current liabilities		3,953,244	1,811,136
Total liabilities		3,953,244	1,811,136
Net assets		3,849,331	1,591,698
Equity			
Issued capital	15	36,380,855	34,139,460
Reserves	16	221,702	861,911
Accumulated losses	17	(32,753,226)	(33,409,673)
Total equity		3,849,331	1,591,698

Tinybeans Group Ltd
Statement of changes in equity
For the year ended 30 June 2026

Consolidated	Issued capital US$	Reserves US$	Accumulated losses US$	Total equity US$
Balance at 1 July 2024	33,913,287	1,044,299	(31,473,202)	3,484,384
Loss after income tax benefit for the year	-	-	(2,269,881)	(2,269,881)
Other comprehensive loss for the year, net of tax	-	(93,476)	-	(93,476)
Total comprehensive loss for the year	-	(93,476)	(2,269,881)	(2,363,357)
Transactions with owners in their capacity as owners:				
Shares issued to Directors	226,173	-	-	226,173
Share-based payments (note 27)	-	244,498	-	244,498
Transfers within equity	-	(333,410)	333,410	-
Balance at 30 June 2025	34,139,460	861,911	(33,409,673)	1,591,698

Consolidated	Issued capital US$	Reserves US$	Accumulated losses US$	Total equity US$
Balance at 1 July 2025	34,139,460	861,911	(33,409,673)	1,591,698
Loss after income tax expense for the year	-	-	(97,706)	(97,706)
Other comprehensive income for the year, net of tax	-	49,228	-	49,228
Total comprehensive profit/(loss) for the year	-	49,228	(97,706)	(48,478)
Transactions with owners in their capacity as owners:				
Shares issued to Directors (note 15)	67,318	-	-	67,318
Share-based payments (note 27)	-	64,716	-	64,716
Consideration to purchase Qeepsake assets (note 4)	1,200,000	-	-	1,200,000
Capital raising (note 15)	1,072,872	-	-	1,072,872
Capital raising costs (note 15)	(98,795)	-	-	(98,795)
Transfers within equity	-	(754,153)	754,153	-
Balance at 30 June 2026	36,380,855	221,702	(32,753,226)	3,849,331

Tinybeans Group Ltd
Statement of cash flows
For the year ended 30 June 2026

Cash flows from operating activities			
Loss before income tax benefit for the year		(97,706)	(2,422,478)
Adjustments for:			
Depreciation and amortisation		396,095	592,123
Net gain on disposal of non-current assets		-	(304)
Share-based payments		125,439	383,647
Unrealised foreign exchange differences		(45,143)	14,683
Reversal of income tax provision		-	152,597
Investing and financing related costs		222,295	-
		600,980	(1,279,732)
Change in operating assets and liabilities:			
(Increase)/decrease in trade and other receivables		(129,281)	450,711
Increase in contract assets		(507,113)	(33,294)
(Increase)/decrease in prepayments		(176,785)	127,728
Increase/(decrease) in trade and other payables		297,502	(113,732)
Increase/(decrease) in contract liabilities		46,624	(161,061)
Increase/(decrease) in provision for income tax		25	(115,041)
(Decrease)/increase in employee benefits		(39,486)	52,509
		92,466	(1,071,912)
Other revenue		-	236
Net cash from/(used in) operating activities		92,466	(1,071,676)
Cash flows from investing activities			
Payments for intangibles	12	(971,121)	(586,037)
Costs of business acquisition		(183,697)	-
Net cash used in investing activities		(1,154,818)	(586,037)
Cash flows from financing activities			
Proceeds from issue of shares	15	1,072,872	-
Share issue transaction costs	15	(98,795)	-
Net cash from financing activities		974,077	-
Net decrease in cash and cash equivalents		(88,275)	(1,657,713)
Cash and cash equivalents at the beginning of the financial year		1,711,068	3,386,591
Effects of exchange rate changes on cash and cash equivalents		17,794	(17,810)
Cash and cash equivalents at the end of the financial year		1,640,587	1,711,068

Note 1. General information

The financial statements cover Tinybeans Group Ltd as a Group consisting of Tinybeans Group Ltd and the entities it controlled at the end of, or during, the year. The financial statements are presented in US dollars, which is Tinybeans Group Ltd's functional and presentation currency.

Tinybeans Group Ltd is a listed public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business is:

24 – 26 Kent Street, Millers Point NSW 2000, Australia

Tinybeans is a leading global consumer subscription platform, serving millions of Millennial and Gen Z parents and their families monthly. At its core, Tinybeans is a private photo-sharing app and media platform that connects families and turns moments into memories. Tinybeans has been loved and trusted by parents and families around the world since its founding in Australia in 2012, and is an ongoing resource for parents due to its insightful, relatable and credible content written by a team of dedicated parents and experts. Tinybeans enjoys over 150,000 5-star reviews in the Apple App and Google Play stores, and has users in almost every country in the world.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 27 August 2026. The directors have the power to amend and reissue the financial statements.

Note 2. Material accounting policy information

The accounting policies that are material to the Group are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

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

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

Going concern

The financial statements have been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and discharge of liabilities in the normal course of business.

The Group incurred a loss after tax of US$97,706 (2025: US$2,269,881) and had net cash inflows from operating activities of US$92,466 (2025: outflows of US$1,071,676) for the year ended 30 June 2026. As at that date, the Group had net current liabilities of US$780,250 (2025: net assets of US$619,160) and net assets of US$3,849,331 (2025: US$1,591,698).

The results above indicate a material uncertainty exists which may cast significant doubt on the entity's ability to continue as a going concern and, therefore, it may be unable to realise its assets and discharge its liabilities in the normal course of business. The ability to continue as a going concern and realise its revenue potential is dependent on several factors, which are listed below.

The Directors believe that is reasonably foreseeable that the Group will continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial statements after consideration of the following factors:

- the Group has cash and cash equivalents of US$1,640,587 (2025: US$1,711,068) as of 30 June 2026;
- the Group has performed a cash flow forecast and determined that it has adequate cash resources in place to fund its operations for at least 12 months from the date of approval of these financial statements and will consider cost-out efforts to manage any softness in revenue.
- if required, the Group has the ability to continue to raise additional funds on a timely basis pursuant to the Corporations Act 2001 and ASX Listing Rules and the Directors believe that it will be able to continue to source equity or alternative funding if required.
- the Group has a history of successful equity raisings that are well supported by its majority shareholders. The Group is in the process of exploring non-dilutive equity funding options to fund the ongoing operations of the business.
- the Group continues to explore other expansion opportunities, including strategic partnerships.

The Group continued to review its operations to reduce operating costs and improve revenue generation in FY26:

- 35% increase in revenues in FY26 vs. FY25.
- 96% improvement in loss from ordinary activities FY26 vs. FY25.
- Material improvement in net operating cashflows, positive inflows of US$92,466 from US$1,071,676 outflows in FY25.
- Management continues to review operating costs and manage these diligently, and have the ability to reduce operating costs further if revenue is below forecast.

Accordingly, no adjustments have been made to the financial statements relating to the recoverability and classification of the asset carrying amounts or the amount and classification of liabilities that might be necessary should the Group not continue as a going concern. At this time, the Directors are of the opinion that no asset is likely to be realised for an amount less than the amount at which it is recorded in the financial statements as of 30 June 2026.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the Corporations Act 2001, as appropriate for for-profit oriented entities. These financial statements also comply with IFRS Accounting Standards as issued by the International Accounting Standards Board ('IASB').

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3.

Comparative information

Comparatives are reclassified where it results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the Company's financial position, financial performance or cash flows.

Parent entity information

In accordance with the Corporations Act 2001, these financial statements present the results of the Group only. Supplementary information about the parent entity is disclosed in note 23.

Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of all subsidiaries of Tinybeans Group Ltd ('Company' or 'parent entity') as at 30 June 2026 and the results of all subsidiaries for the year then ended. Tinybeans Group Ltd and its subsidiaries together are referred to in these financial statements as the 'Group'.

Subsidiaries are all those entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between entities in the Group are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

The acquisition of subsidiaries is accounted for using the acquisition method of accounting. A change in ownership interest, without the loss of control, is accounted for as an equity transaction, where the difference between the consideration transferred and the book value of the share of the non-controlling interest acquired is recognised directly in equity attributable to the parent.

Where the Group loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and non-controlling interest in the subsidiary together with any cumulative translation differences recognised in equity. The Group recognises the fair value of the consideration received and the fair value of any investment retained together with any gain or loss in profit or loss.

Operating segments

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

Foreign currency translation

The financial statements are presented in US dollars, which is Tinybeans Group Ltd's functional and presentation currency.

Foreign currency transactions

Foreign currency transactions are translated into US dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at financial year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Foreign operations

The assets and liabilities of foreign operations are translated into US dollars using the exchange rates at the reporting date. The revenues and expenses of foreign operations are translated into US dollars using the average exchange rates, which approximate the rates at the dates of the transactions, for the period. All resulting foreign exchange differences are recognised in other comprehensive income through the foreign currency reserve in equity.

The foreign currency reserve is recognised in profit or loss when the foreign operation or net investment is disposed of.

Revenue recognition

The Group recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Group is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Group: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

When another party is involved in providing goods or services to a customer, the Group is considered as a principal if it controls the specified goods or service before that good or service is transferred to a customer. For goods and services provided where the Group is considered as the principal, revenue is recognised in the gross amount of consideration to which it expects to be entitled in exchange for the specified good or service transferred.

The Group is considered an agent if the performance obligation is to arrange for the provision of the specified good or service by another party and it does not control the specified good or service provided by another party before that good or service is transferred to the customer. For goods and services provided by the Group as an agent, revenue is recognised in the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the specified goods or services to be provided by the other party.

Costs of obtaining a contract are recognised as an asset if those costs are expected to be recovered. Where the amortisation period is less than one year, the Group has adopted a practical expedient to recognise the costs of obtaining a contract as an expense.

Advertising revenue

Revenue from the provision of advertising on digital platforms is recognised over the period the advertisements are displayed.

Photobook revenue

Revenue from the sale of photobooks is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Subscription revenue

Subscription services are treated as a single performance obligation; access to digital platforms and data under the subscription is a series of services substantially integrated with the same pattern of transfer. Accordingly, subscription revenue is recognised evenly over the subscription period. Amounts relating to future subscription periods are reflected as contract liabilities.

Other revenue

Other revenue is primarily derived from affiliates, or partners, where the Group facilitates a transaction between the affiliate and the user. The user "clicks through" the Group's platform to the partner to purchase a good or service, and the Group receives a fee for this activity on a per transaction basis. Other revenue is recognised when the constraint in relation to the variable consideration is resolved.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Income tax

The income tax expense or benefit for the period is the tax payable on that period's taxable income based on the applicable income tax rate for each jurisdiction, adjusted by the changes in deferred tax assets and liabilities attributable to temporary differences, unused tax losses and the adjustment recognised for prior periods, where applicable.

Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to be applied when the assets are recovered or liabilities are settled, based on those tax rates that are enacted or substantively enacted, except for:

- When the deferred income tax asset or liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting nor taxable profits; or
- When the taxable temporary difference is associated with interests in subsidiaries, associates or joint ventures, and the timing of the reversal can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

The carrying amount of recognised and unrecognised deferred tax assets are reviewed at each reporting date. Deferred tax assets recognised are reduced to the extent that it is no longer probable that future taxable profits will be available for the carrying amount to be recovered. Previously unrecognised deferred tax assets are recognised to the extent that it is probable that there are future taxable profits available to recover the asset.

Deferred tax assets and liabilities are offset only where there is a legally enforceable right to offset current tax assets against current tax liabilities and deferred tax assets against deferred tax liabilities; and they relate to the same taxable authority on either the same taxable entity or different taxable entities which intend to settle simultaneously.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Group's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Group's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no right at the end of the reporting period to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The Group has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Contract assets

Contract assets are recognised when the Group has transferred goods or services to the customer but where the Group is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Intangible assets

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Software development

Software development costs are capitalised when:

- it is probable that the project will be a success considering its commercial and technical feasibility and there is future economic benefit to the Group; the Group is able to use or sell the asset;
- the Group has sufficient resources and intent to complete the development; and
- its costs can be measured reliably.

Capitalised software development costs are amortised on a straight-line basis over the period of their expected benefit, being their finite useful life of five years. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Impairment of non-financial assets

Other non-financial assets, including intangible assets, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities

Contract liabilities represent the Group's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Group recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Group has transferred the goods or services to the customer.

Provisions

Provisions are recognised when the Group has a present (legal or constructive) obligation as a result of a past event, it is probable the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on high quality corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Share-based payments

Equity-settled and cash-settled share-based compensation benefits are provided to employees.

Equity-settled transactions are awards of shares, or options over shares, that are provided to employees in exchange for the rendering of services. Cash-settled transactions are awards of cash for the exchange of services, where the amount of cash is determined by reference to the share price.

The cost of equity-settled transactions are measured at fair value on grant date. Fair value is independently determined using either the Binomial or Black-Scholes option pricing model that takes into account the exercise price, the term of the option, the impact of dilution, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk free interest rate for the term of the option, together with non-vesting conditions that do not determine whether the Group receives the services that entitle the employees to receive payment. No account is taken of any other vesting conditions.

The cost of equity-settled transactions are recognised as an expense with a corresponding increase in equity over the vesting period. The cumulative charge to profit or loss is calculated based on the grant date fair value of the award, the best estimate of the number of awards that are likely to vest and the expired portion of the vesting period. The amount recognised in profit or loss for the period is the cumulative amount calculated at each reporting date less amounts already recognised in previous periods.

The cost of cash-settled transactions is initially, and at each reporting date until vested, determined by applying either the Binomial or Black-Scholes option pricing model, taking into consideration the terms and conditions on which the award was granted. The cumulative charge to profit or loss until settlement of the liability is calculated as follows:
- during the vesting period, the liability at each reporting date is the fair value of the award at that date multiplied by the expired portion of the vesting period.
- from the end of the vesting period until settlement of the award, the liability is the full fair value of the liability at the reporting date.

All changes in the liability are recognised in profit or loss. The ultimate cost of cash-settled transactions is the cash paid to settle the liability.

Market conditions are taken into consideration in determining fair value. Therefore any awards subject to market conditions are considered to vest irrespective of whether or not that market condition has been met, provided all other conditions are satisfied.

If equity-settled awards are modified, as a minimum an expense is recognised as if the modification has not been made. An additional expense is recognised, over the remaining vesting period, for any modification that increases the total fair value of the share-based compensation benefit as at the date of modification.

If the non-vesting condition is within the control of the Group or employee, the failure to satisfy the condition is treated as a cancellation. If the condition is not within the control of the Group or employee and is not satisfied during the vesting period, any remaining expense for the award is recognised over the remaining vesting period, unless the award is forfeited.

If equity-settled awards are cancelled, it is treated as if it has vested on the date of cancellation, and any remaining expense is recognised immediately. If a new replacement award is substituted for the cancelled award, the cancelled and new award is treated as if they were a modification.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Assets and liabilities measured at fair value are classified into three levels, using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to the fair value measurement.

For recurring and non-recurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers are selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

Issued capital

Ordinary shares are classified as equity.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Earnings per share

Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to the owners of Tinybeans Group Ltd, excluding any costs of servicing equity other than ordinary shares, by the weighted average number of ordinary shares outstanding during the financial year, adjusted for bonus elements in ordinary shares issued during the financial year.

Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential ordinary shares and the weighted average number of shares assumed to have been issued for no consideration in relation to dilutive potential ordinary shares.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

The following standards are not yet mandatory for the Group and have not been early adopted. Where relevant, the assessed impact draws on the Group's known circumstances, including its US subsidiary Qeepsake, Inc., its ASX listing, and its use of non-IFRS/underlying earnings metrics in investor communications.

Standard	Title	Effective date	Assessed impact on the Group
AASB 2024-2 / AASB 2025-2	Classification and Measurement of Financial Instruments (incl. Tier 2 disclosures)	Annual periods beginning on/after 1 January 2026 (FY27 for the Group)	Preliminary assessment: low impact expected. The Group's financial instruments are limited to trade receivables/payables, cash, and intercompany loans within the consolidated group. No ESG-linked or contingent-event financial instruments have been identified to date.
AASB 18	Presentation and Disclosure in Financial Statements (replaces AASB 101)	Annual periods beginning on/after 1 January 2027 (FY28 for the Group)	Most significant upcoming standard for the Group and will require restructuring of the consolidated statement of profit or loss into operating, investing, financing, income tax and discontinued operations categories, presentation of new mandatory subtotals, and a new note reconciling any management-defined performance measures to the nearest AASB 18 subtotal.
AASB S2025-1	Amendments to Greenhouse Gas Emissions Disclosures (amends AASB S2)	Annual periods beginning on/after 1 January 2027 (early adoption permitted)	Relevant only once the Group falls within scope of mandatory climate reporting under Chapter 2M of the Corporations Act. Based on the Group's current size, it is not presently expected to be an in-scope entity.

Note 3. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Share-based payment transactions

The Group measures the cost of equity-settled transactions with employees by reference to the fair value of the equity instruments at the date at which they are granted. The fair value is determined by using either the Binomial or Black-Scholes model taking into account the terms and conditions upon which the instruments were granted. The accounting estimates and assumptions relating to equity-settled share-based payments would have no impact on the carrying amounts of assets and liabilities within the next annual reporting period but may impact profit or loss and equity.

Revenue from contracts with customers - subscription revenue
When recognising revenue in relation to the subscriptions, the key judgement is the period over which the subscription is recognised. For lifetime subscriptions which have no expiry date, the revenue is recognised over a five-year period, based on previous experience of interaction of customers with the Group, otherwise for other subscriptions, revenue is recognised over the period of the subscription.

Impairment of non-financial assets other than goodwill
The Group assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the Group and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Income tax
The Group is subject to income taxes in the jurisdictions in which it operates. Significant judgement is required in determining the provision for income tax. There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. The Group recognises liabilities for anticipated tax audit issues based on the Group's current understanding of the tax law. Where the final tax outcome of these matters is different from the carrying amounts, such differences will impact the current and deferred tax provisions in the period in which such determination is made.

Deferred consideration
The deferred consideration liability is the difference between the total purchase consideration, usually on an acquisition of a business combination, and the amounts paid or settled up to the reporting date, discounted to net present value. The Group applies provisional accounting for any business combination. Any reassessment of the liability during the earlier of the finalisation of the provisional accounting or 12 months from acquisition-date is adjusted for retrospectively as part of the provisional accounting rules in accordance with AASB 3 'Business Combinations'. Thereafter, at each reporting date, the deferred consideration liability is reassessed against revised estimates and any increase or decrease in the net present value of the liability will result in a corresponding gain or loss to profit or loss. The increase in the liability resulting from the passage of time is recognised as a finance cost.

Research and development tax incentive scheme
Research and development grant income is recognised when the Group is entitled to the research and development grant. The amount is treated as other income in the period in which the research and development costs were incurred.

Note 4. Business combinations

Acquisition details
On 13 November 2025, the Group acquired the Qeepsake business, comprising of a set of integrated activities and assets capable of being conducted and managed for the purposes of providing goods and services to customers. The acquisition was effected through the purchase of substantially all the assets and the assumption of certain liabilities.

The acquisition meets the definition of a business in accordance with AASB 3 Business Combinations, as it includes substantive processes together with inputs that are capable of producing outputs. Accordingly, the transaction has been accounted for as a business combination under AASB 3.

The results of the Qeepsake business have been included in the Group’s consolidated financial statements from the acquisition date. The acquired business contributed revenues of $2,258,978 and profit after tax of $931,371 to the consolidated entity for the period from 13 November 2025 to 30 June 2026. It is impractical to estimate the full year contributions as if the acquisition occurred on 1 July 2025 due to the seasonal nature of revenue.

At the date of this report, the Directors do not expect the recognised amount of goodwill to be deductible for tax purposes.

Consideration transferred or transferrable

The total consideration transferred or transferrable as part of the business combination was as follows:

	US$
Equity instruments issues	1,200,000
Deferred and contingent consideration	875,000
Total consideration transferred	2,075,000

The fair value of equity instruments issued has been value by reference to unadjusted quoted prices in active markets.

Deferred and contingent consideration comprises US$1.50 million to be paid by way of the issue of 1,500,000 Consideration Performance Rights, convertible into fully paid ordinary shares in Tinybeans.

The Consideration Performance Rights will vest subject to Performance Milestones connected with EBITDA, Revenue and Paid Subscribers being satisfied. The assessed value of the Consideration Performance Rights includes management's estimate of achievement based on historical and current performance.

At 30 June 2026, the deferred and contingent consideration has an assessed fair value of US$875,000 and is designated as a financial liability at fair value through profit or loss, please refer to Note 28 for further details.

Acquisition-related transaction costs of US$108,404 were recognised as an expense in the consolidated statement of profit or loss, in accordance with AASB 3.

Identifiable assets acquired and liabilities assumed

The identifiable assets acquired, and liabilities assumed have been recognised at their fair values at the acquisition date, consistent with AASB 3, as follows:

	US$
Contract liabilities	1,137,759
Other liabilities	46,480
Prepaid expenses	(61,810)
Net liabilities assumed	1,122,429

Goodwill

Goodwill arising from the acquisition is calculated as follows:

	US$
Total consideration transferred	2,075,000
Net liabilities assumed	1,122,429
	3,197,429

Goodwill represents the expected synergies arising from the acquisition.

Note 5. Operating segments

Identification of reportable operating segments

The Group has one operating segment being the entire operations, based on the internal reports that are reviewed and used by the Board of Directors (who are identified as the CODM) in assessing performance and in determining the allocation of resources. There is no aggregation of operating segments

The Group has identified a single operating segment, which is the whole of the consolidated operation. The segment disclosure for the reporting segment is consistent to those amounts present in the primary statements and notes.

The CODM reviews Adjusted EBITDA (earnings before interest, tax, depreciation, amortisation and share-based payments). The accounting policies adopted for internal reporting to the CODM are consistent with those adopted in the financial statements.

The information reported to the CODM is on a monthly basis.

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Loss after income tax	(97,706)	(2,269,881)
Income tax	-	(152,597)
Depreciation and amortisation	396,095	592,123
Finance costs	3,166	3,553
Options expense	64,716	244,498
Shares issued to directors	60,723	139,149
Interest income	(45)	(281)
Adjusted EBITDA	426,949	(1,443,436)

Major customers

There were no significant major customers that represents 10% or more of the external revenue of the Group.

Note 6. Revenue

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Subscription revenue	4,818,834	3,323,121
E-commerce revenue	767,402	102,836
Advertising revenue	857,839	1,263,535
Other revenue	48,189	130,024
	6,492,264	4,819,516

Disaggregation of revenue

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

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Timing of revenue recognition		
Goods transferred at a point in time	767,402	102,836
Services transferred over time	5,724,862	4,716,680
	6,492,264	4,819,516

Note 7. Other income

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Net foreign exchange gain	58,331	656
Net gain on disposal of property, plant and equipment	–	304
R&D tax incentive	591,564	–
Interest income	45	281
Other income	649,940	1,241

Note 8. Expenses

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Loss before income tax includes the following specific expenses:		
Depreciation		
Computer equipment	4,591	12,084
Amortisation		
Software development	391,504	242,915
Acquired software	–	126,244
Content repository	–	210,880
Total amortisation	391,504	580,039
Total depreciation and amortisation	396,095	592,123
Finance costs		
Other interest and finance charges paid/payable	3,166	3,553

Note 9. Income tax

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Numerical reconciliation of income tax benefit and tax at the statutory rate		
Loss before income tax benefit	(97,706)	(2,422,478)
Tax at the statutory tax rate of 25%	(24,427)	(605,620)
Tax effect amounts which are not deductible in calculating taxable income:		
Other non-allowable items	32,247	96,741
	7,820	(508,879)
Current year tax losses not recognised	(87,657)	442,022
Current year temporary differences not recognised	(101,245)	(49,014)
Difference in overseas tax rates	181,082	(36,726)
Income tax benefit	-	(152,597)

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Tax losses not recognised		
Unused Australian tax losses for which no deferred tax asset has been recognised	13,264,638	8,158,749
Potential tax benefit @ 25%	3,316,160	2,039,687
Unused USA tax losses for which no deferred tax asset has been recognised	17,111,939	18,969,976
Potential tax benefit @ 34.75% (2025: 34.75%)	5,946,399	6,592,067

The above potential tax benefit for tax losses has not been recognised in the statement of financial position. The Australian tax losses can only be utilised in the future if the continuity of ownership test is passed, or failing that, the same business test is passed, and the Group carries on a business in Australia.

The Group has undertaken Interpretation 23 'Uncertainty over Income Tax Treatments' assessment on its transfer pricing policies and as a result of this assessment the Group has identified a provision for income tax which has incorporated historical tax losses.

Tax rate in the US

The US tax rate which includes federal, state and local taxes is 34.75% (2025: 34.75%).

Note 10. Trade and other receivables

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Current assets		
Trade receivables	400,163	326,918
Other receivables	28,812	10,075
GST receivable	80,940	43,641
	509,915	380,634

Allowance for expected credit losses

The ageing of the receivables and allowance for expected credit losses provided for above are as follows:

	Carrying amount		Allowance for expected credit losses	
Consolidated	30 Jun 2026 US$	30 Jun 2025 US$	30 Jun 2026 US$	30 Jun 2025 US$
Not overdue	367,517	301,262	-	-
Less than 3 months overdue	28,074	14,254	-	-
Over 3 months overdue	4,572	11,402	-	-
	400,163	326,918	-	-

Note 11. Contract assets

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Current assets		
Contract assets	-	70,503

Reconciliation

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

	30 Jun 2026 US$	30 Jun 2025 US$
Opening balance	70,503	37,209
Additions	-	70,503
Transfer to trade receivables	(70,503)	(37,209)
Closing balance	-	70,503

Note 12. Intangibles

	Consolidated 30 Jun 2026 US$	Consolidated 30 Jun 2025 US$
Non-current assets		
Goodwill - at cost	3,197,429	-
	3,197,429	-
Software development - at cost	2,440,993	1,584,825
Less: Accumulated amortisation	(1,015,254)	(621,006)
	1,425,739	963,819
	4,623,168	963,819

Reconciliations

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

Consolidated	Software development US$	Acquired software US$	Content repository US$	Goodwill US$	Total US$
Balance at 1 July 2024	621,576	126,244	210,880	-	958,700
Additions	586,037	-	-	-	586,037
Exchange differences	(879)	-	-	-	(879)
Amortisation expense	(242,915)	(126,244)	(210,880)	-	(580,039)
Balance at 30 June 2025	963,819	-	-	-	963,819
Additions	856,168	-	-	3,197,429	4,053,597
Exchange differences	(2,744)	-	-	-	(2,744)
Amortisation expense	(391,504)	-	-	-	(391,504)
Balance at 30 June 2026	1,425,739	-	-	3,197,429	4,623,168

Impairment testing

An assessment of indicators and testing of impairment was completed as at year end and no impairment loss has been recognised during the year ended 30 June 2026 (2025: NIL)

The recoverable amount of the consolidated entity's goodwill has been determined by a value-in-use calculation using a discounted cash flow model, based on a 5 year projection period approved by management.

Key assumptions are those to which the recoverable amount of an asset or cash-generating units is most sensitive.

The following key assumptions were used in the discounted cash flow model for the computer retailing division:

- 12.2% pre-tax discount rate;
- 5-year valuation period;
- 15% per annum projected decline in revenue;
- 3.5% per annum increase in operating costs and overheads.

The discount rate of 12.2% pre-tax reflects management's estimate of the time value of money and the consolidated entity's weighted average cost of capital adjusted for the computer retailing division, the risk-free rate and the volatility of the share price relative to market movements.

Management believes the projected 15% revenue decline is prudent and justified, based on the general slowing in the market.

Note 13. Trade and other payables

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Current liabilities		
Trade payables	554,513	273,496
Accrued expenses	122,864	274,839
Other payables	198,249	114,457
	875,626	662,792

Note 14. Contract liabilities

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Current liabilities		
Contract liabilities	2,189,595	1,095,835

Reconciliation

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

Opening balance	1,095,835	1,256,896
Payments received in advance	4,198,950	3,147,195
Additions through business combinations (note 4)	1,137,759	-
Transfers to revenue	(4,242,949)	(3,308,256)
Closing balance	2,189,595	1,095,835

Unsatisfied performance obligations
The aggregate amount of the transaction price allocated to the performance obligations that are expected to be recognised as revenue in future periods as follows:

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Within 6 months	1,745,348	442,455
6 to 12 months	442,857	653,033
12 to 18 months	1,390	347
	2,189,595	1,095,835

Note 15. Issued capital

	Consolidated			
	30 Jun 2026 Shares	30 Jun 2025 Shares	30 Jun 2026 US$	30 Jun 2025 US$
Ordinary shares - fully paid	183,340,218	147,910,438	36,380,855	34,139,460

Movements in ordinary share capital

Details	Date	Shares	US$
Balance	1 July 2024	143,400,134	33,913,287
Shares issued in lieu of directors' fees	12 December 2024	1,760,304	127,258
Shares issued as establishment fee for At Call Loan Note	12 December 2024	2,750,000	98,915
Balance	30 June 2025	147,910,438	34,139,460
Consideration to purchase Qeepsake assets	3 November 2025	17,583,966	1,200,000
Shares issued in lieu of directors' fees	20 November 2025	1,501,859	67,318
Shares issued under entitlement offer	18 December 2025	11,343,955	744,655
Shares issued under entitlement offer	19 December 2025	5,000,000	328,217
Cost of capital		-	(98,795)
Balance	30 June 2026	183,340,218	36,380,855

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.

Capital risk management

The Group's objectives when managing capital is to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders and to maintain an optimum capital structure to reduce the cost of capital.

Capital is regarded as total equity, as recognised in the statement of financial position, plus net debt. Net debt is calculated as total borrowings less cash and cash equivalents.

In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The Group would look to raise capital when an opportunity to invest in a business or company was seen as value adding relative to the current Company's share price at the time of the investment. The Group is not actively pursuing additional investments in the short term as it continues to integrate and grow its existing businesses in order to maximise synergies.

The Group is subject to certain financing arrangements covenants and meeting these is given priority in all capital risk management decisions. There have been no events of default on the financing arrangements during the financial year.

The capital risk management policy remains unchanged from the 2025 Annual Report.

Note 16. Reserves

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Foreign currency reserve	(111,943)	(161,171)
Share-based payments reserve	330,205	1,019,642
Acquisition reserve	3,440	3,440
	221,702	861,911

Foreign currency reserve

The reserve is used to recognise exchange differences arising from the translation of the financial statements of foreign operations to US 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.

Acquisition reserve

The reserve is used to recognise additional capital contributions yet to be converted into issued shares in relation to the acquisition of Red Tricycle Inc. in 2020.

Movements in reserves
Movements in each class of reserve during the current and previous financial year are set out below:

Consolidated	Foreign currency US$	Share-based payments US$	Acquisition US$	Total US$
Balance at 1 July 2024	(67,695)	1,108,554	3,440	1,044,299
Foreign currency translation	(93,476)	-	-	(93,476)
Share-based payments expense	-	244,498	-	244,498
Lapsed options transferred to accumulated losses	-	(333,410)	-	(333,410)
Balance at 30 June 2025	(161,171)	1,019,642	3,440	861,911
Foreign currency translation	49,228	-	-	49,228
Share-based payments expense	-	64,716	-	64,716
Lapsed options transferred to accumulated losses	-	(754,153)	-	(754,153)
Balance at 30 June 2026	(111,943)	330,205	3,440	221,702

Note 17. Accumulated losses

	Consolidated 30 Jun 2026 US$	Consolidated 30 Jun 2025 US$
Accumulated losses at the beginning of the financial year	(33,409,673)	(31,473,202)
Loss after income tax benefit for the year	(97,706)	(2,269,881)
Transfer from share-based payments reserve	754,153	333,410
Accumulated losses at the end of the financial year	(32,753,226)	(33,409,673)

Note 18. Dividends

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

Note 19. Key management personnel disclosures

Compensation
The aggregate compensation made to directors and other members of key management personnel of the Group is set out below:

	Consolidated 30 Jun 2026 US$	Consolidated 30 Jun 2025 US$
Short-term employee benefits	602,065	400,952
Share-based payments	115,228	251,760
	717,293	652,712

Note 20. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by William Buck, the auditor of the Company:

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Audit services - William Buck		
Audit and review of the financial statements	60,807	55,250

Note 21. Contingent liabilities

The Group had no contingent liabilities or capital commitments as at 30 June 2026 and 30 June 2025.

Note 22. Related party transactions

Parent entity
Tinybeans Group Ltd is the parent entity.

Subsidiaries
Interests in subsidiaries are set out in note 24.

Key management personnel
Disclosures relating to key management personnel are set out in note 19 and the remuneration report included in the directors' report.

Other transactions with related parties
There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties
There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties
There were no loans to or from related parties at the current and previous reporting date.

Note 23. Parent entity information

Set out below is the supplementary information about the parent entity.

Statement of profit or loss and other comprehensive income

	Parent	
	30 Jun 2026 US$	30 Jun 2025 US$
Loss after income tax	(1,613,606)	(893,649)
Total comprehensive loss	(1,613,606)	(893,649)

Statement of financial position

	Parent 30 Jun 2026 US$	Parent 30 Jun 2025 US$
Total current assets	117,632	18,786
Total assets	10,114,105	5,666,606
Total current liabilities	1,566,581	122,254
Total liabilities	1,566,581	122,254
Equity		
Issued capital	36,380,855	34,139,460
Foreign currency reserve	1,394,296	(853,442)
Share-based payments reserve	330,205	956,757
Acquisition reserve	3,440	3,396
Accumulated losses	(29,561,272)	(28,701,819)
Total equity	8,547,524	5,544,352

Guarantees entered into by the parent entity in relation to the debts of its subsidiaries

The parent entity had no guarantees in relation to the debts of its subsidiaries as at 30 June 2026 and 30 June 2025.

Contingent liabilities

The parent entity had no contingent liabilities as at 30 June 2026 and 30 June 2025.

Capital commitments - Property, plant and equipment

The parent entity had no capital commitments for property, plant and equipment as at 30 June 2026 and 30 June 2025.

Material accounting policy information

The accounting policies of the parent entity are consistent with those of the Group, as disclosed in note 2, except for the following:

- Investments in subsidiaries are accounted for at cost, less any impairment, in the parent entity.
- Investments in associates are accounted for at cost, less any impairment, in the parent entity.
- Dividends received from subsidiaries are recognised as other income by the parent entity and its receipt may be an indicator of an impairment of the investment.

Note 24. Interests in subsidiaries

The consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with the accounting policy described in note 2:

Name	Principal place of business / Country of incorporation	Ownership interest 30 Jun 2026 %	Ownership interest 30 Jun 2025 %
Tinybeans Pty Limited	Australia	100.00%	100.00%
Tinybeans Innovations Pty Ltd	Australia	100.00%	100.00%
Tinybeans USA Ltd	USA	100.00%	100.00%
Red Tricycle Inc.	USA	100.00%	100.00%

Note 25. 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.

Note 26. Earnings per share

	Consolidated	
	30 Jun 2026 US$	30 Jun 2025 US$
Loss after income tax attributable to the owners of Tinybeans Group Ltd	(97,706)	(2,269,881)
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	168,481,080	145,878,323
Weighted average number of ordinary shares used in calculating diluted earnings per share	168,481,080	145,878,323
	Cents	Cents
Basic earnings per share	(0.06)	(1.56)
Diluted earnings per share	(0.06)	(1.56)

12,191,500 options and 1,500,000 performance rights (2025: 17,644,500 options) have been excluded from the diluted earnings per share calculations as they are anti-dilutive.

Note 27. Share-based payments

A share option plan has been established by the Group and approved by shareholders at a general meeting, whereby the Group may, at the discretion of the Nomination and Remuneration Committee, grant options over ordinary shares in the Company to certain key management personnel of the Group. The options are issued for nil consideration and are granted in accordance with performance guidelines established by the Nomination and Remuneration Committee.

Set out below are summaries of options granted under the plan:

30 Jun 2026

Grant date	Expiry date	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
30/06/2024	30/06/2027	A$0.100	3,000,000	-	-	(3,000,000)	-
30/06/2024	30/06/2027	A$0.150	3,000,000	-	-	(3,000,000)	-
01/10/2024	01/10/2028	A$0.100	300,000	-	-	-	300,000
25/07/2024	25/07/2028	A$0.095	159,000	-	-	-	159,000
24/07/2024	25/07/2027	A$0.150	53,000	-	-	-	53,000
11/12/2020	08/01/2026	A$1.750	150,000	-	-	(150,000)	-
11/12/2020	08/01/2026	A$2.250	150,000	-	-	(150,000)	-
11/12/2020	08/01/2026	A$2.250	300,000	-	-	(300,000)	-
21/01/2021	22/02/2026	A$1.500	100,000	-	-	(100,000)	-
20/07/2021	08/02/2026	A$0.690	100,000	-	-	(100,000)	-
01/07/2022	28/06/2026	A$0.170	53,000	-	-	(53,000)	-
07/02/2023	03/02/2027	A$0.220	100,000	-	-	(100,000)	-
12/12/2024	30/06/2027	A$0.150	6,666,667	-	-	-	6,666,667
27/07/2023	27/07/2027	A$0.170	79,500	-	-	-	79,500
22/01/2025	22/01/2029	A$0.080	100,000	-	-	-	100,000
12/12/2024	30/06/2027	A$0.100	3,333,333	-	-	-	3,333,333
21/07/2025	21/07/2028	A$0.000	-	26,500	-	(26,500)	-
06/08/2025	06/08/2028	A$0.095	-	750,000	-	-	750,000
06/08/2025	06/08/2028	A$0.150	-	750,000	-	-	750,000
			17,644,500	1,526,500	-	(6,979,500)	12,191,500
Weighted average exercise price			A$0.230	A$0.079	A$0.000	A$0.326	A$0.125

30 Jun 2025

Grant date	Expiry date	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
30/06/2024	30/06/2027	A$0.100	-	3,000,000	-	-	3,000,000
30/06/2024	30/06/2027	A$0.150	-	3,000,000	-	-	3,000,000
01/10/2024	01/10/2028	A$0.100	-	300,000	-	-	300,000
25/07/2024	25/07/2028	A$0.090	-	291,500	-	(132,500)	159,000
24/07/2024	25/07/2027	A$0.150	-	119,250	-	(66,250)	53,000
15/07/2020	15/07/2024	A$0.920	19,875	-	-	(19,875)	-
15/09/2020	15/07/2024	A$0.920	19,875	-	-	(19,875)	-
11/12/2020	08/01/2026	A$1.750	150,000	-	-	-	150,000
11/12/2020	08/01/2026	A$2.250	150,000	-	-	-	150,000
11/12/2020	08/01/2026	A$3.500	300,000	-	-	-	300,000
16/12/2020	15/07/2024	A$1.600	13,250	-	-	(13,250)	-
16/12/2020	16/12/2024	A$1.600	13,250	-	-	(13,250)	-
21/01/2021	22/02/2026	A$1.500	100,000	-	-	-	100,000
12/04/2021	12/04/2025	A$1.470	13,250	-	-	(13,250)	-
20/07/2021	20/07/2025	A$1.300	212,000	-	-	(212,000)	-
20/07/2021	20/07/2025	A$0.690	219,250	-	-	(119,250)	100,000
10/02/2022	08/02/2026	A$0.410	26,500	-	-	(26,500)	-
01/07/2022	28/06/2026	A$0.170	457,750	-	-	(404,750)	53,000
01/07/2022	01/07/2026	A$0.170	50,000	-	-	(50,000)	-
24/10/2022	24/10/2026	A$0.250	26,500	-	-	(26,500)	-
07/02/2023	03/02/2027	A$0.220	100,000	-	-	(100,000)	-
07/02/2023	03/02/2027	A$0.220	179,500	-	-	(79,500)	100,000
12/12/2024	30/06/2027	A$0.150	-	6,666,667	-	-	6,666,667
27/07/2023	27/07/2027	A$0.170	897,736	-	-	(818,236)	79,500
27/11/2023	27/11/2027	A$0.150	26,500	-	-	(26,500)	-
22/01/2025	22/01/2029	A$0.080	-	100,000	-	-	100,000
12/12/2024	30/06/2027	A$0.100	-	3,333,333	-	-	3,333,333
30/05/2024	30/05/2025	A$0.060	53,000	-	-	(53,000)	-
			3,028,236	16,810,750	-	(2,194,486)	17,644,500
Weighted average exercise price			A$1.130	A$0.130	-	A$0.350	A$0.230

Set out below are the options exercisable at the end of the financial year:

Grant date	Expiry date	30 Jun 2026 Number	30 Jun 2025 Number
11/12/2020	08/01/2026	-	150,000
11/12/2020	08/01/2026	-	150,000
11/12/2020	08/01/2026	-	300,000
21/01/2021	22/02/2026	-	100,000
10/02/2022	08/02/2026	-	100,000
01/07/2022	01/07/2026	-	53,000
19/04/2023	19/04/2027	-	100,000
13/09/2023	27/07/2027	79,500	-
13/09/2024	25/07/2028	159,000	-
01/09/2024	25/07/2027	53,000	-
12/12/2024	30/06/2027	10,000,000	3,333,333
06/08/2025	06/08/2028	750,000	-
06/08/2025	06/08/2028	750,000	-
		11,791,500	4,286,333

The weighted average share price during the financial year was A$0.09 (2025: A$0.08).

The weighted average remaining contractual life of options outstanding at the end of the financial year was 2.68 years (2025: 1.97 years).

For the options granted during the current financial year, the valuation model inputs used to determine the fair value at the grant date, are as follows:

Grant date	Expiry date	Share price at grant date	Exercise price	Expected volatility %	Dividend yield %	Risk-free interest rate %	Fair value at grant date
05/08/2025	06/08/2028	A$0.115	A$0.120	70.00%	-	3.39%	A$0.054
05/08/2025	06/08/2028	A$0.096	A$0.095	70.00%	-	3.38%	A$0.047
05/08/2025	06/08/2028	A$0.096	A$0.150	70.00%	-	3.38%	A$0.035

Options issued to employees during the FY2026 financial years contain the following terms:

- Vesting occurs on the first anniversary from date of issue
- Maximum term of 3 years
- Convertible into ordinary shares of the Company on exercise

1,500,000 performance rights were issued as part of the consideration to acquire the Qeepsake assets.

The performance rights, once vested, are convertible into fully paid ordinary shares in the Company (Shares) with a maximum value of US$1,500,000 which is equivalent to A$2,272,727 (on the basis of the agreed FX Rate). The applicable vesting conditions are as follows:

- 33.3% vesting where EBITDA is positive for the Calculation Period (1 October 2025 to 30 September 2026)
- 33.3% vesting is there are 40,000 or more Paid Subscribers of Qeepsake at the Calculation Date (30 September 2026)
- 33.3% vesting where revenue is US$3,750,000 or greater for the Calculation Period (or a pro-rata amount of the US$3,750,000,in the event the Calculation Period ends earlier, than 30 September 2026)

Note 28. Fair value measurement

Fair value hierarchy

The following tables detail the Group's assets and liabilities, measured or disclosed at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date
Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
Level 3: Unobservable inputs for the asset or liability

Consolidated - 30 Jun 2026	Level 1 US$	Level 2 US$	Level 3 US$	Total US$
Liabilities				
Deferred consideration	-	-	875,000	875,000
Total liabilities	-	-	875,000	875,000

There were no transfers between levels during the financial year.

Valuation techniques for fair value measurements categorised within level 2 and level 3

The assessed fair value of deferred consideration has been calculated by reference to the fair value of each performance right and adjusted for management's best estimate of the probability each Performance Milestone will be met.

The level 3 assets and liabilities unobservable inputs and sensitivity are as follows:

Description	Unobservable inputs	Range (weighted average)	Sensitivity
Qeepsake Business Unit Financial Performance	EBITDA Positive for the Calculation Period	80% - 100%	10% change would increase/decrease fair value by $50,000.
Paid Subscribers of Qeepsake	40,000 or more Paid Subscribers of Qeepsake at the Calculation Date	40% - 60%	10% change would increase/decrease fair value by $50,000.
Total Qeepsake Business Unit Revenue	US$3,750,000 for the Calculation Period	20% - 40%	10% change would increase/decrease fair value by $50,000.

Note 29. Financial instruments

Financial risk management objectives

The Group's activities expose it to a variety of financial risks: market risk (including foreign currency risk, price risk and interest rate risk), credit risk and liquidity risk. The Group's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Group. The Group uses derivative financial instruments such as forward foreign exchange contracts to hedge certain risk exposures. Derivatives are exclusively used for hedging purposes, i.e. not as trading or other speculative instruments. The Group uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate, foreign exchange and other price risks, ageing analysis for credit risk and beta analysis in respect of investment portfolios to determine market risk.

Risk management is carried out by senior finance executives ('finance') under policies approved by the Board of Directors ('the Board'). These policies include identification and analysis of the risk exposure of the Group and appropriate procedures, controls and risk limits. Finance identifies, evaluates and hedges financial risks within the Group's operating units. Finance reports to the Board on a monthly basis.

Market risk

Foreign currency risk
The Group undertakes certain transactions denominated in foreign currency and is exposed to foreign currency risk through foreign exchange rate fluctuations.

Foreign exchange risk arises from future commercial transactions and recognised financial assets and financial liabilities denominated in a currency that is not the entity's functional currency. The risk is measured using sensitivity analysis and cash flow forecasting.

The Group takes the view that currency movements even out over time and hedging adds cost and complexity without changing underlying economics.

Price risk
The Group is not exposed to any significant price risk.

Interest rate risk
The Group does not have any interest bearing debt and therefore its only interest rate risk is on its cash deposits. The Group is not exposed to any significant interest rate risk as the Group has no borrowings at the reporting date.

Credit risk
Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group. The Group has a strict code of credit, including obtaining agency credit information, confirming references and setting appropriate credit limits. The Group obtains guarantees where appropriate to mitigate credit risk. The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the statement of financial position and notes to the financial statements. The Group does not hold any collateral.

The Group has adopted a lifetime expected loss allowance in estimating expected credit losses to trade receivables through the use of a provisions matrix using fixed rates of credit loss provisioning. These provisions are considered representative across all customers of the Group based on recent sales experience, historical collection rates and forward-looking information that is available.

Generally, trade receivables are written off when there is no reasonable expectation of recovery. Indicators of this include the failure of a debtor to engage in a repayment plan, no active enforcement activity and a failure to make contractual payments for a period greater than 1 year.

Liquidity risk

Vigilant liquidity risk management requires the Group to maintain sufficient liquid assets (mainly cash and cash equivalents) and available borrowing facilities to be able to pay debts as and when they become due and payable.

The Group manages liquidity risk by maintaining adequate cash reserves, and pursuing alternative avenues of funding where necessary, by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

Consolidated - 30 Jun 2026	Weighted average interest rate %	1 year or less US$	Between 1 and 2 years US$	Between 2 and 5 years US$	Over 5 years US$	Remaining contractual maturities US$
Non-derivatives						
Non-interest bearing						
Trade payables	-	554,513	-	-	-	554,513
Other payables	-	198,249	-	-	-	198,249
Total non-derivatives		752,762	-	-	-	752,762

Consolidated - 30 Jun 2025	Weighted average interest rate %	1 year or less US$	Between 1 and 2 years US$	Between 2 and 5 years US$	Over 5 years US$	Remaining contractual maturities US$
Non-derivatives						
Non-interest bearing						
Trade payables	-	273,496	-	-	-	273,496
Other payables	-	114,457	-	-	-	114,457
Total non-derivatives		387,953	-	-	-	387,953

The cash flows in the maturity analysis above are not expected to occur significantly earlier than contractually disclosed above.

Fair value of financial instruments

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value

Tinybeans Group Ltd
Consolidated entity disclosure statement
As at 30 June 2026

Entity name	Entity type	Trustee in a Trust, Partner in a Partnership or a participant in a Joint Venture	Place formed / Country of incorporation	Ownership interest %	Tax residency
Tinybeans Group Limited	Body corporate	N/A	Australia	-	Australia
Tinybeans Innovations Pty Ltd	Body corporate	N/A	Australia	100.00%	Australia
Tinybeans Pty Limited	Body corporate	N/A	Australia	100.00%	Australia
Tinybeans USA Ltd	Body corporate	N/A	USA	100.00%	USA
Red Tricycle Inc.	Body corporate	N/A	USA	100.00%	USA

Tinybeans Group Ltd
Directors' declaration
30 June 2026

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;

- the attached financial statements and notes comply with IFRS Accounting Standards as issued by the International Accounting Standards Board as described in note 2 to the financial statements;

- 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 year ended on that date;

- there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable; and

- the information disclosed in the attached consolidated entity disclosure statement is true and correct.

The directors have been given the declarations required by section 295A of the Corporations Act 2001.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

James Warburton

____
James Warburton
Chair

27 August 2026

William Buck
ACCOUNTANTS & ADVISORS

Independent Auditor's Report to the Members of Tinybeans Group Limited

Report on the Audit of the Financial Report

Opinion

In our opinion, the accompanying financial report of Tinybeans Group Limited (the Company) and its subsidiaries (the Group) is 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 of its financial performance for the year then ended; and

— complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

What was Audited?

We have audited the financial report of the Group, which comprises:

— the consolidated statement of financial position as at 30 June 2026,

— the consolidated statement of profit or loss and other comprehensive income for the year then ended,

— the consolidated statement of changes in equity for the year then ended,

— the consolidated statement of cash flows for the year then ended,

— notes to the financial statements, including material accounting policy information,

— the consolidated entity disclosure statement, and

— the directors' declaration.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit 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 APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (the Code) that are relevant to audits of the financial report of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Level 29, 66 Goulburn Street, Sydney NSW 2000 +61 2 8263 4000 nsw.info@williambuck.com
Level 7, 3 Horwood Place, Parramatta NSW 2150 +61 2 8263 4000 nsw.info@williambuck.com
Level 4, 23 National Circuit, Barton ACT 2600 +61 2 6126 8500 act.info@williambuck.com
williambuck.com

Material Uncertainty Related to Going Concern

We draw attention to Note 2 in the financial report, which indicates that the Group incurred a loss after tax of US$97,706 (2025: US$2,269,881) and had net cash inflows from operating activities of US$92,466 (2025: Outflows US$1,071,676) for the year ended 30 June 2026. As stated in Note 2, these events or conditions, along with other matters as set forth in Note 2, indicate that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the *Material uncertainty related to going concern* section, we have determined the matters described below to be the key audit matters to be communicated in our report.

Revenue Recognition	Area of focus (refer also to notes 2, 6, 7 & 14)	How our audit addressed the key audit matter
	The Group derives income from four main income streams and provides services to various customers around the world. The Group has contracts with several key customers that contain a differing milestones and other terms that affect the timing of revenue recognition. Subscriptions to the Group's app may be purchased annually or monthly. Revenue from these subscriptions is recognised over the applicable service period as the relevant performance obligations are satisfied. We have identified revenue recognition as a key audit matter due to the risk of material misstatement arising from revenue being recognised inconsistently with the terms of customer contracts or in the incorrect reporting period, including the risk that subscription revenue may not be appropriately deferred over the applicable service period.	Our audit procedures included: — Testing a sample of sales transactions from each revenue stream to assess whether revenue had been recognised in accordance with the relevant customer contracts, the Group's accounting policies and the Australian Accounting Standards; — Performing analytical procedures over revenue, including reviewing year-on-year movements, and investigating significant or unexpected variances. — Assessing whether the Group's revenue recognition policies and related financial statement disclosures were appropriate and complied with Australian Accounting Standards; — Performing analytical procedures to identify unusual revenue transactions and manual journal entries, and testing selected entries by reference to relevant supporting documentation; and — Agreeing selected revenue transactions recorded in the Group's accounting records to relevant supporting documentation.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2026 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of:

— the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001*; and

— the consolidated entity disclosure statement that is true and correct in accordance with the *Corporations Act 2001,* and

for such internal control as the directors determine is necessary to enable the preparation of:

— the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and

— the consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/media/bwvjcgre/ar1_2024.pdf

This description forms part of our auditor's report.

William Buck
ACCOUNTANTS & ADVISORS

Report on the Remuneration Report

Our Opinion on the Remuneration Report

In our opinion, the Remuneration Report of Tinybeans Group Limited, for the year ended 30 June 2026, complies with section 300A of the Corporations Act 2001.

What was Audited?

We have audited the Remuneration Report included in pages 12 to 18 of the directors' report for the year ended 30 June 2026.

Responsibilities

The directors of the Company are responsible for the preparation and presentation of the Remuneration Report in accordance with section 300A of the *Corporations Act 2001*. Our responsibility is to express an opinion on the Remuneration Report, based on our audit conducted in accordance with Australian Auditing Standards.

William Buck

William Buck (NSW)
ABN 16 021 300 521

Lloyd Crawford

Lloyd Crawford
Partner

Sydney, 27 August 2026

Tinybeans Group Ltd
Shareholder information
30 June 2026

The shareholder information set out below was applicable as at 24 August 2026.

Distribution of equitable securities

Analysis of number of equitable security holders by size of holding:

	Ordinary shares		Options over ordinary shares	
	Number of holders	**% of total shares issued**	**Number of holders**	**% of total shares issued**
1 to 1,000	293	0.08%	-	-
1,001 to 5,000	363	0.50%	-	-
5,001 to 10,000	89	0.36%	-	-
10,001 to 100,000	142	2.91%	10	3.21
100,001 and over	128	96.14%	6	96.79
	1,015	**100.00%**	**16**	**100.00**

The number of shareholdings held in less than marketable parcels was 693 with total shares of 1,027,758.

Equity security holders

Twenty largest quoted equity security holders

The names of the twenty largest security holders of quoted equity securities are listed below:

	Ordinary shares	
	Number held	**% of total shares issued**
UBS NOMINEES PTY LTD	56,437,242	30.78%
QEEPSAKE INC	17,583,966	9.59%
BNP PARIBAS NOMINEES PTY LTD <IB AU NOMS RETAILCLIENT>	15,650,442	8.54%
GE EQUITY INVESTMENTS PTY LTD	7,798,000	4.25%
MR ROBERT FEIG	4,695,981	2.56%
RICHMOND BRIDGE SUPERANNUATION PTY LTD <RICHMOND BRIDGE SUPER A/C>	4,000,000	2.18%
WELLS ESTATES PTY LTD <KK WELLS SUPER FUND A/C>	3,490,000	1.90%
SJ FUND PTY LTD <S J SUPERFUND A/C>	2,827,000	1.54%
MRS LUCY MIRANDA ALICE GODLEE	2,127,500	1.16%
RGC CAPITAL PTY LIMITED	1,860,000	1.01%
MR JONATHON MICHAEL PEARCE	1,764,706	0.96%
WIDERANGE CORPORATION PTY LTD	1,730,000	0.94%
MR JOHN PIERRE ABI-YOUNES	1,643,679	0.90%
MR JOHN LANGLEY HANCOCK	1,636,168	0.89%
US REGISTER CONTROL A/C	1,613,374	0.88%
MR PETER GEORGE COOKE & MRS CHARLENE SALLY COOKE <COOKE SUPER FUND A/C>	1,557,902	0.85%
MRS SARAH-JANE KURTINI & MR JASON KURTINI <KURTINI FAMILY A/C>	1,500,000	0.82%
MR DAMIEN JOHN SMITH <SMITH FAMILY A/C>	1,312,766	0.72%
MR JEREMY NORTON PERRIS <PERRIS FAMILY A/C>	1,213,222	0.66%
MR SAID ELHAGE	1,212,500	0.66%
	131,654,448	**71.81%**

Unquoted equity securities

	Number on issue	Number of holders
Options	12,191,500	16
Performance rights	1,500,000	1

Substantial holders

Substantial holders in the Company are set out below:

	Ordinary Shares	
	Number held	% of total shares issued
UBS NOMINEES PTY LTD	56,437,242	30.78%
QEEPSAKE INC	17,583,966	9.59%
BNP PARIBAS NOMINEES PTY LTD <IB AU NOMS RETAILCLIENT>	15,650,442	8.54%

	Options over ordinary Shares	
	Number held	% of total options issued
JAMES WARBURTON	10,000,000	82.02%
CHANTALE MILLARD	1,500,000	12.30%

Voting rights

The voting rights attached to ordinary shares are set out below:

Ordinary shares

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.

On a poll, each shareholder has:
- one vote for each fully paid share; and
- voting rights pro rata to the amount paid up on each partly paid share held by the shareholder.

Options do not carry a right to vote.

There are no other classes of equity securities.

Other information

The Company is not currently conducting an on-market buy-back.

There are no issues of securities approved for the purposes of item 7 of section 611 of the *Corporations Act 2001* (Cth) that have not yet been completed.

No securities were purchased on-market during the reporting period under or for the purposes of an employee incentive scheme or to satisfy the entitlements of the holders of options or other rights to acquire securities granted under an employee incentive scheme.

Tinybeans

Annual Report FY26

Company information:

24-26 Kent St
Millers Point NSW 2000
Australia
https://tinybeans.com
investors@tinybeans.com