28 August 2026

Release of RooLife Group Ltd's financial results for the year ended 30 June 2026

Global commerce group RooLife Group Ltd (**ASX: RLG**) ("**RLG**" or the "**Company**") provides the following for release:

1. Appendix 4E – preliminary final report; and
2. Annual report for the year ended 30 June 2026.

ENDS

Issued by: RooLife Group Ltd
Authorised by: The Board of RooLife Group Ltd

For further information, please visit the RooLife website at www.roolifegroup.com.au or contact:

Bryan Carr
Managing Director
Ph: +61 8 6444 1702
Email: **ir@rlgcommerce.com**

1. Reporting periods

Current Reporting Period:	30 June 2026
Previous Corresponding Period:	30 June 2025

2. Results for announcement to the market

	Year ended 30 June 2026 $'000	Year ended 30 June 2025 $'000	Increase / (Decrease) $'000	% Change
Revenue from continuing operations	**9,930**	2,698	7,232	268%
Loss before income tax benefit	**(3,576)**	(2,776)	(800)	-29%
Income tax benefit	**-**	-	-	0%
Net loss for the year	**(3,576)**	(2,776)	(800)	-29%

Commentary on results for the period

Transformational revenue growth (Revenue $9,930,056) was achieved as the Company transitioned to selling its own products. Noting that the FY2026 results include non-cash item expenses totalling ($1,746,587) and Research & Development expenses of ($814,413) (Total ($2,561,000) for FY2026). Further commentary is included in the attached Annual Report for the year ended 30 June 2026.

3. Dividends

No dividends were declared or paid during the year.

4. Net tangible asset backing

	2026 $	2025 $
Net assets ($)	**866,401**	2,597,271
Less intangible assets and goodwill ($)	**-**	(1,889,522)
Net tangible assets of the Company ($)	**866,401**	(707,749)
Fully paid ordinary shares on issue at balance date (number)	**1,888,495,564**	1,592,781,278
Net tangible asset backing per issued ordinary share at balance date	**0.0005**	0.0004

5. Control gained over entities

RooLife Global Commerce (Zhuhai) Co., Ltd was incorporated on 16 September 2025 and Liange Coffee (Zhuhai) Co., Ltd was incorporated on 26 September 2025. There is no material contribution to profit or loss from the incorporation of the Companies in the current period.

6. Loss of control over entities

Not applicable.

7. Details of associates and joint venture entities

Not applicable.

8. Foreign entities accounting framework

Foreign entities comply with International Financial Reporting Standards (IFRS).

9. Audit opinion

The financial statements have been audited and an unqualified opinion has been issued.

10. Attachments

The Annual report of RooLife Group Limited for the year ended 30 June 2026 is attached and forms part of the Appendix 4E.

ROOLIFE GROUP LTD

ABN 14 613 410 398

ANNUAL REPORT

30 June 2026

CONTENTS

CORPORATE INFORMATION

ABN 14 613 410 398

Directors

Grant Pestell	Non-Executive Chairman
Jeremy Baldock	Non-Executive Director (resigned 1 July 2026)
Reece O'Connell	Non-Executive Director
Christopher Mews	Non-Executive Director (appointed 1 July 2026)
Bryan Carr	Managing Director and Chief Executive Officer

Joint Company Secretaries

Jyotika Gondariya
Richard Jarvis (appointed 1 July 2026)
Justyn Stedwell (appointed 1 July 2026)

Registered office

Unit B11, Level 1, 431 Roberts Rd
Subiaco WA 6008

Tel: +61 (8) 6444 1702

Principal place of business

Unit B11, Level 1, 431 Roberts Rd
Subiaco WA 6008

Tel: +61 (8) 6444 1702

Share register

Computershare Investor Services Pty Limited
Level 17
221 St Georges Terrace
Perth WA 6000

Tel: +61 (8) 9323 2000

Solicitors

MPH Lawyers
Suite 183, Level 6
580 Hay Street
Perth WA 6000

Bankers

National Australia Bank
Level 14, 100 St Georges Terrace
Perth WA 6000

Auditors

HLB Mann Judd
Level 4, 130 Stirling Street
Perth WA 6000

Securities Exchange Listing

RooLife Group Ltd shares are listed on the Australian Securities Exchange (ASX: RLG)

Website address

rlgcommerce.com

DIRECTORS' REPORT

Your directors present their report on the consolidated entity (referred to hereafter as "the Group") consisting of RooLife Group Ltd ("RLG" or the "Company") and the entities it controlled at the end of, or during, the year ended 30 June 2026. In order to comply with the provisions of the Corporations Act 2001, the directors report as follows:

Directors

The names of directors who held office during or since the end of the year and until the date of this report are as follows. Directors were in office for this entire period unless otherwise stated.

Grant Pestell LL.B.

Non-Executive Chairman

Experience and expertise

Independent non-executive chairman since July 2016. Founding director of Murcia Pestell Hillard solicitors, who act for the Company. Over 20 years' experience in commercial litigation, corporate and commercial law with extensive experience advising both listed and private companies particularly in the Information & Technology, Energy Resources and Mining Resources Industries; and Managing Director of Murcia Pestell Hillard since 2000.

Other current listed directorships

Non-Executive Director of Nexsen Limited

Former listed directorships in the last 3 years

Non-Executive Director of COSOL Limited (August 2019 to November 2024).

Interests in shares, options and performance shares

19,909,959 ordinary shares in RLG.
Nil performance shares in RLG.
2,500,000 listed options in RLG.
22,500,000 unlisted options in RLG.

Jeremy Baldock

Non-Executive Director (resigned 1 July 2026)

Experience and expertise

Mr Baldock brings extensive expertise and industry insight to the RLG Board, with over 25 years of experience in the Australian stockbroking sector, including two decades at Bell Potter Securities. Throughout his career, he has provided comprehensive corporate and execution services to both corporate clients and high-net-worth individuals. Currently serving as a senior advisor at Alto Capital—a boutique firm specialising in ASX-listed mid to small-cap companies—Mr Baldock has played a key role in numerous capital raisings and placements.

Other current listed directorships

None.

Former listed directorships in the last 3 years

None.

Interests in shares, options and performance shares

12,500,000 ordinary shares in RLG (on resignation).
Nil performance shares in RLG (on resignation).
Nil listed options in RLG (on resignation).
15,000,000 unlisted options in RLG (on resignation).

DIRECTORS REPORT (Continued)

Directors (Continued)

Reece O'Connell BBus., MBA

Non-Executive Director

Experience and expertise

Mr O'Connell brings valuable capital markets expertise and investor relations acumen to the RLG Board. As an experienced fund manager with a strong focus on early-stage companies, he has a proven ability to identify and support emerging businesses with high growth potential. Mr O'Connell is currently the Fund Manager of Summit Biotech Fund (formerly Merchant Biotech Fund), where he delivers client value through strategic investment in innovative technology companies.

Other current listed directorships

Executive Chairman of Nexsen Limited
Non-Executive Director of Truscreen Group Limited

Former listed directorships in the last 3 years

Non-Executive Director of Identitii Limited (December 2024 to July 2025).

Interests in shares, options and performance shares

25,000,000 ordinary shares in RLG.
Nil performance shares in RLG.
750,000 listed options in RLG.
15,000,000 unlisted options in RLG.

Christopher Mews BBus., CPA, AGIA

Non-Executive Director (appointed 1 July 2026)

Experience and expertise

Mr Mews is an experienced ASX director and financial services executive with more than 20 years' experience across listed companies, managed investment schemes and unlisted businesses. He has held senior finance, corporate secretarial, governance and compliance roles, including as Chief Financial Officer and Company Secretary of PolyNovo Limited (ASX: PNV). Mr Mews has also served as a Non-Executive Director of several ASX-listed companies.

Mr Mews brings strong experience in financial operations, corporate governance, compliance frameworks and board oversight. He holds a Bachelor of Business in Accounting, is a Certified Practising Accountant, a Chartered Company Secretary and a member of the Governance Institute of Australia.

Other current listed directorships

None.

Former listed directorships in the last 3 years

Non-Executive Director of Cycliq Group Limited (June 2021 to November 2024)
Non-Executive Director of Health House International Limited (July 2020 to May 2023)
Non-Executive Director of AusCann Group Holdings Ltd (December 2019 to June 2023)

Interests in shares, options and performance shares

17,000,000 ordinary shares in RLG.
Nil performance shares in RLG.
Nil listed options in RLG.
Nil unlisted options in RLG.

DIRECTORS REPORT (Continued)

Directors (Continued)

Bryan Carr BSC.

Managing Director and Chief Executive Officer

Experience and expertise

Mr Carr is an experienced ASX public company Managing Director and Chief Executive Officer with extensive operating experience in Australia and China. He has over 20 years' experience working in technology companies in the private and public company environment where he has developed proven business development skills and comprehensive corporate governance, finance, capital markets and risk management expertise. In addition to his experience in the Australian corporate environment, Mr Carr has a highly developed understanding of Asia-based business operations, including 10 years based in China during which time he developed an in-depth understanding of China and Hong Kong's commercial, corporate and regulatory operating requirements.

Other current listed directorships

None.

Former listed directorships in the last 3 years

None.

Interests in shares, options and performance shares

39,250,000 ordinary shares in RLG.
Nil performance shares in RLG.
6,875,000 listed options in RLG.
27,500,000 unlisted options in RLG.

Joint Company Secretaries

Jyotika Gondariya B.Com, CA

Mrs Gondariya was appointed to the position of company secretary in March 2022. She is an experienced finance and governance professional with over 15 years' experience across ASX-listed and private entities in the technology, resources, and construction sectors. Her background includes assurance and advisory services, financial reporting, initial public offerings, and the implementation of corporate growth strategies, with a strong grounding in technical accounting standards.

Mrs Gondariya has company secretarial experience supporting boards and executive teams in meeting their corporate governance, compliance, and regulatory obligations. In addition, she brings a practical understanding of business operations in China and the wider global market, supporting cross-border compliance and strategic initiatives to support international growth and operational decision-making.

Richard Jarvis FCCA

(appointed 1 July 2026)

Mr Jarvis is a Charted Certified Accountant and brings more than 25 years' experience in audit and assurance, business advisory and taxation, gained across accounting firms and international publicly listed companies. He has held senior positions with a number of ASX- and AIM-listed companies, spanning executive directorships, company secretary and chief financial officer roles with substantial experience across a broad range of jurisdictions, with a strong focus on Asia.

Justyn Stedwell B.Com, GDipACG

(appointed 1 July 2026)

Mr. Stedwell is a professional company secretary with a strong background in board governance and compliance. He has 20 years of experience as a company secretary across 30+ ASX-listed companies and has served as a non-executive director on several ASX-listed company boards.

DIRECTORS REPORT (Continued)

Principal Activities

RLG is a data-driven product company focused on identifying demand and converting it into global sales - rapidly and efficiently. The Group operates a lean, technology-enabled model that combines real-time procurement signals, trusted supplier networks and multi-channel sales infrastructure, operating an "Insight – Procure – Sell" engine across its portfolio.

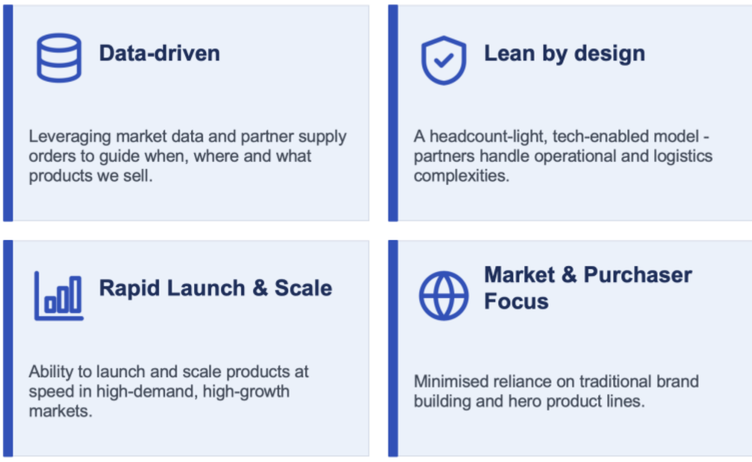

Figure 1: How RLG's model works

During the year the Group's operations were focused on the following verticals:

- Food, Beverage & Health - led by the launch and rapid scale-up of the Group's own branded consumer product range, including RLG Coffee in China, distributed through China's major e-commerce platforms, general trade networks and offline cafe and foodservice channels; and
- Renewable Energy - through the Group's subsidiary Aurora Advanced Technologies Pty Ltd ("Aurora"), encompassing battery energy storage, solar and hybrid power products to be supplied under exclusive long-term OEM agreements, and the development of Australian-owned battery management and energy management technology.

The RLG model continues to serve as a two-way bridge - bringing international brands and products into China, the world's largest e-commerce market, and delivering quality, competitively priced Chinese-sourced products to international markets - strategically positioning the Company in the two-way cross-border trade landscape.

Figure 2: RLG Operating Model

DIRECTORS REPORT (Continued)

Review of Operations

FY2026 was a year of execution and transformation for RLG. The strategic repositioning commenced in late FY2025 was completed and converted into revenue growth: Group revenue more than doubled to $9,930,056 (up 115% on FY2025) and cash receipts from customers nearly tripled to $13,637,532 (up 180%), while operational expenses reduced for the sixth consecutive year. During the year the Group divested its legacy Australian digital marketing business, then launched and rapidly scaled its own food and beverage range, including its RLG Coffee brand in China and consolidated its renewable energy activities under its subsidiary, Aurora Advanced Technologies, with the investment of $814,413 applied towards the development of its product range.

Operational highlights

Food & Beverage Consumer Range – launch and rapid scale-up in China

In August 2025, RLG officially launched its own food and beverage range of products, including its RLG Coffee range which is produced and sold in China, marking the Company's strategic entry into one of the world's fastest-growing consumer categories, selected on the basis that coffee consumption has been growing at more than 15% annually in China[1]. The identification of demand and rapid execution of product manufacturing under own brand, evidenced by the strong sales growth that has been achieved, shows the efficient execution of the Company's business model. The sales platform was supported by major strategic partnerships to reach high-visibility outlets such as cafes, restaurants and hotels and through online storefronts on China's leading e-commerce platforms. The brand delivered over $110,000 in first-month sales orders, providing strong early validation of demand.

To support the launch and expansion of the RLG-branded food and beverage range, the Company applied significant investment in marketing, promotion and seeding of the sales and distribution channels during the year through the provision of sample products and promotional products, which was expensed during the year and designed to extend the Company's market reach, distribution footprint and to drive future sales and margins for its food and beverage products.

RLG continued product expansion through the year, building sales momentum rapidly:

- Monthly sales exceeded $1.0 million in November 2025, within four months of launch;
- Monthly sales reached approximately $2.0 million in December 2025, up 100% month-on-month;
- Distribution expanded from online storefronts into general trade sub-distribution and offline cafe and foodservice channels, converting into repeatable monthly orders; and

Generated total revenue of approximately $9.5 million in its first year, from launch in August 2025 to 30 June 2026.

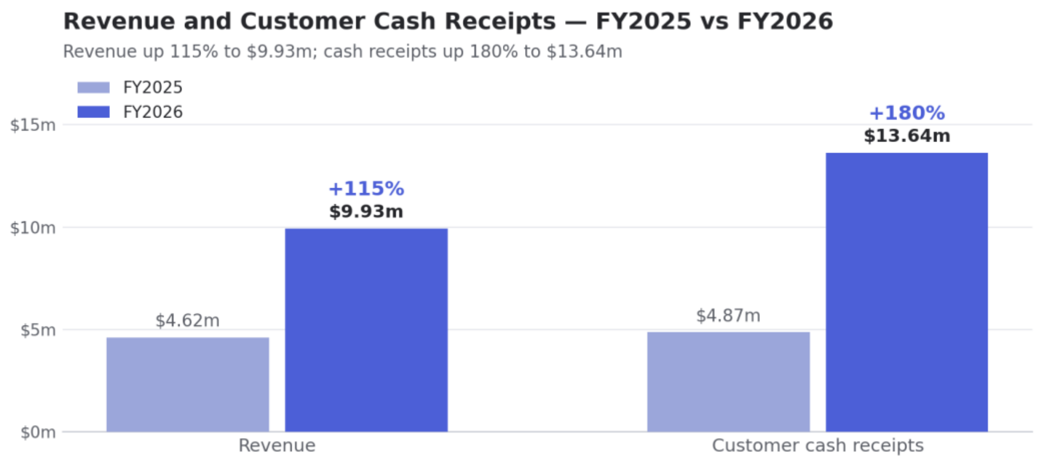

Figure 1: Revenue and customer cash receipts, FY2025 vs FY2026

1.Source: U.S. Department of Agriculture

DIRECTORS REPORT (Continued)

Review of Operations (Continued)

Operational highlights (Continued)

Renewable Energy – Aurora Advanced Technologies Pty Ltd

During the year, the Group consolidated its renewable energy activities under its subsidiary Aurora Advanced Technologies Pty Ltd ("Aurora"), an Australian power and technology company established to design, build and maintain clean power infrastructure - battery energy storage, solar and hybrid systems - for operations where reliable power is critical and to develop the battery technology that manages and controls these devices in Australia, as the Company seeks to service identified market demand through the provision of its OEM product range.

Aurora combines three capabilities: world-class equipment supply through the Group's exclusive 10-year OEM marketing and distribution agreements covering photovoltaic power generation control systems, solar inverters and battery storage units, with RLG holding exclusive global branding and sales rights; a supply network extending across the battery value chain, including relationships with Tier-1 battery cell manufacturers and the development of Australian-owned, cyber-secure battery management (BMS) and energy management (EMS) software in partnership with leading university and government research institutions.

Target markets include mining and resources, defence and security-sensitive facilities, data centres, community and regional power, agriculture and commercial and industrial operations internationally.

Markets we serve

Mining & resources | Defence | Data centres | Regional & community power | Emergency services | Oil & gas | Agriculture & food processing | Commercial & industrial

> *Murdoch University is excited to partner with RLG to support the development and validation of Australian-designed battery management and inverter control technologies.*
>
> Professor Peter Eastwood — Deputy Vice Chancellor, Research & Innovation, Murdoch University

The Company invested $814k during the year into research, development and assessment of renewable energy product manufacturing partners with the expense fully recognised in FY2026 as part of the Company's Research and Development Tax Incentive project for which a Refundable R&D Tax Offset is expected to be received in FY2027.

The Aurora project and product range is focussed on the optimised combination of high-quality hardware, paired with the development and integration of advanced battery control systems and inverter-BMS coordination systems designed for optimal and reliable operation under Australian and other remote, harsh environmental conditions.

During the reporting period the Company sought to identify and acquire project delivery capability and partnerships to deliver battery energy storage, microgrid and hybrid power projects for mining, commercial, industrial, utility and government customers across Australia, Africa, the Middle East, Europe and the Americas, supported by relationships spanning the battery value chain.

Subsequently, in July 2026, the Company announced an acquisition to bring the customer relationships, development pipeline and delivery partnerships to deploy battery energy storage and hybrid power solutions at project scale into the Group, with the acquisition completed in August 2026. This combined capability creates an integrated renewable energy offering spanning products, projects and potential long-term energy contract supply through partnership, consistent with RLG's demand-led, asset-light model.

DIRECTORS REPORT (Continued)

Review of Operations (Continued)

Operational highlights (Continued)

Divestment of Australian digital marketing business

In July 2025, RLG completed the sale of its wholly owned Australian digital marketing subsidiary, CHOOSE Digital Pty Ltd ("CHOOSE Digital"). The divestment formed part of RLG's restructuring and sharpening of its operations to align with its global expansion strategy of sourcing, developing and selling the Company's own products via its sales platforms globally and assisting Chinese partner companies to sell their products internationally. Proceeds from the sale were applied to working capital.

Corporate

In August 2025, the Company completed an oversubscribed placement to institutional, professional and sophisticated investors, raising $2,000,000 (before costs) through the issue of 285,714,286 ordinary shares at $0.007 per share, with one free attaching listed option (exercisable at $0.01, expiring 26 September 2026) for every two shares issued. Funds were applied to the expansion of the Company's social commerce strategy, its product portfolio extension into renewable energy and the launch of new branded product lines, including RLG Coffee.

During the year the Company repaid borrowings of $54,854 and further strengthened its balance sheet, ending the year with cash and cash equivalents of $1,114,648 - more than double the prior year's closing balance of $524,334.

Board and Senior Management Changes

In July 2026, RLG implemented changes to its Board and senior management team, with Mr Christopher Mews joining the Board as independent Non-Executive Director, bringing strong experience in financial operations, corporate governance, compliance frameworks and board oversight to the Company. In parallel, Mr Jeremy Baldock stepped down as a Director.

Mr Mews is an experienced ASX director and financial services executive with more than 20 years' experience across listed companies, managed investment schemes and unlisted businesses. He has held senior finance, corporate secretarial, governance and compliance roles, including as Chief Financial Officer and Company Secretary of PolyNovo Limited (ASX: PNV). Mr Mews has also served as a Non-Executive Director of several ASX-listed companies.

Mr Richard Jarvis was appointed Chief Financial Officer and Joint Company Secretary and Mr Justyn Stedwell was appointed Joint Company Secretary.

Outlook & Future Developments

RLG enters FY2027 with two scaled growth engines and a strengthened balance sheet. Key priorities for FY2027 include:

- Continuing its focus on the development and sales of RLG-branded food and beverage products, driven by identified demand;
- Completing the acquisition of the renewable energy projects business announced in July 2026 and progressing the acquired business's project pipeline across Australia, Africa, the Middle East and Europe;
- Advancing the development of Aurora's Australian-owned battery management and inverter control software with Murdoch University and other research partners, supporting certification pathways for its own battery systems;
- Developing additional sales channel partnerships for consumer and renewable energy products in high-growth markets; and
- Maintaining the Group's disciplined cost management, with operational expenses reduced for a sixth consecutive year in FY2026.

The Board and management are confident that the transformation executed during FY2026 - a doubling of revenue, a near-tripling of cash receipts, a materially lower cost base and entry into the renewable energy projects sector - provides a strong foundation for continued growth and enhanced shareholder value.

DIRECTORS REPORT (Continued)

Review of Operations (Continued)

Financial highlights

Key financial outcomes for FY2026 include:

- Revenue of $9,930,056 (2025: $4,619,319), an increase of 115%, driven by the rapid scale-up of its own food and beverage range including in China;
- Cash receipts from customers of $13,637,532 (2025: $4,868,489), an increase of 180%. Quarterly receipts grew from $0.49 million in Q1 to a record $6.37 million in Q3 - a thirteen-fold increase - with second-half receipts of $10.94 million up 305% on the first half;

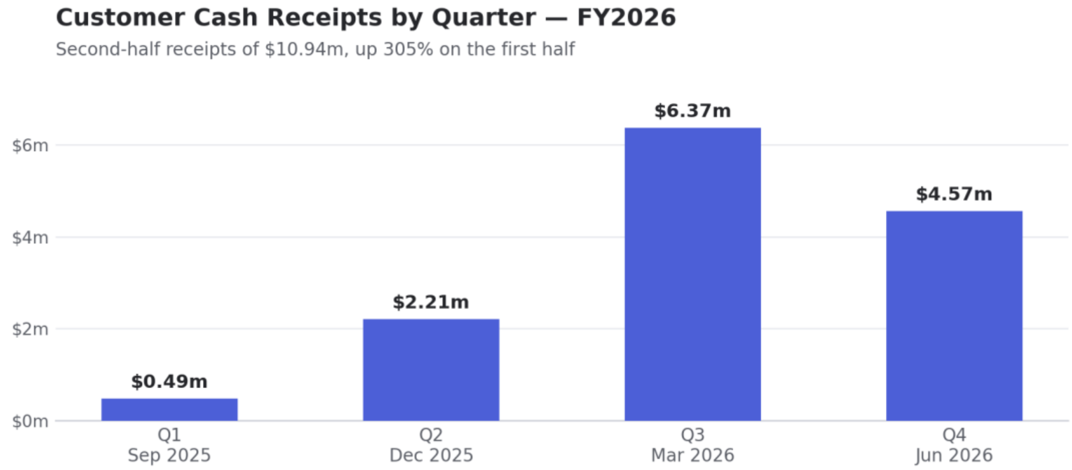

Figure 2: FY2026 customer cash receipts by quarter

- Operational expenses (all cash operating costs excluding direct product-related costs and non-cash items) decreased for the sixth consecutive full-year period, improving by 22% in comparison to FY2025 and by 48% since FY2021;

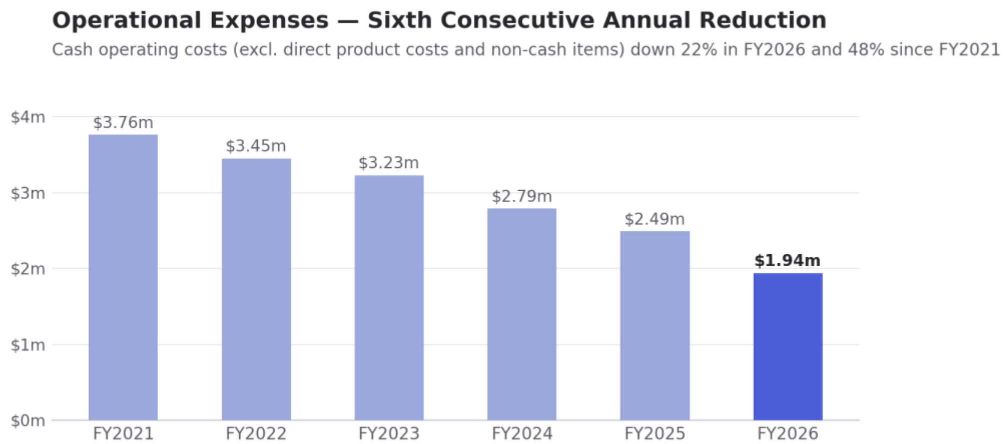

Figure 3: Operational expenses, FY2021–FY2026

- Indirect staff costs decreased for the sixth consecutive full-year period, improving by 14% in comparison to FY2025 and by 39% since FY2021; and

DIRECTORS REPORT (Continued)

Review of Operations (Continued)

Financial highlights (Continued)

- Cash and cash equivalents of $1,114,648 at 30 June 2026 (2025: $524,334), an increase of 113%. Subsequent to year end, the Company raised a further $1,060,000 (before costs) via a placement completed at a 25% premium to the last traded share price.

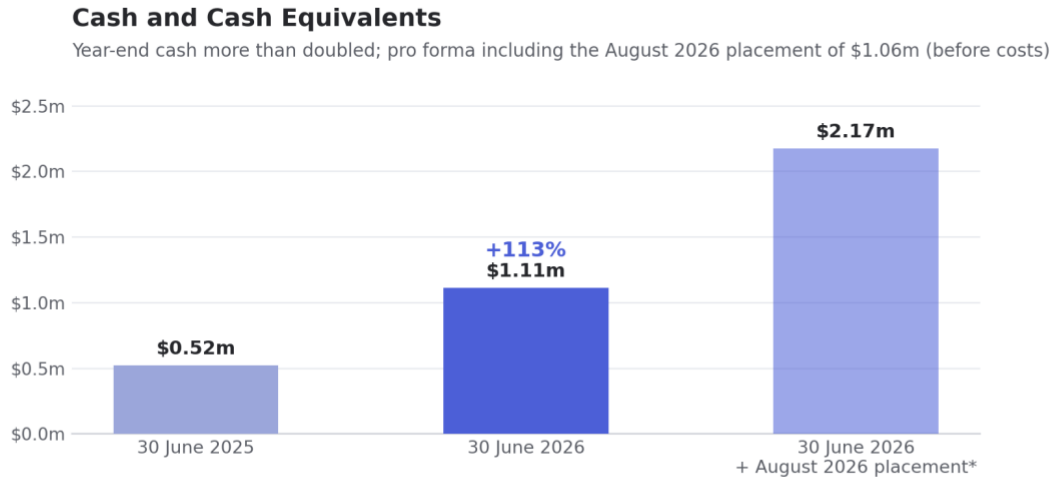

Figure 4: Cash and cash equivalents at 30 June 2026 plus August 2026 placement of $1,060,000, before costs)*

Operating results for the year

The Group has earned revenue from continuing operations of $9,930,056 (30 June 2025: $4,619,319) with cash receipts of $13,637,532 (30 June 2025: $4,868,489), with the consolidated loss attributable to members of the Group being $3,576,387 (30 June 2025: $2,758,158), which includes non-cash items totalling $1,746,587.

Key items in the consolidated loss for FY2026 include:

- Impairment expense of $1,631,752, principally comprising the write-off of goodwill allocated to the Group's China cash generating unit ($1,430,752) arising from legacy digital-commerce acquisitions, and legacy technology assets ($89,414). These non-cash charges reflect the Group's strategic pivot away from its historical digital marketing and B2C marketplace activities towards the development, marketing and sales of its own company branded consumer products and renewable energy verticals;
- Research and development expense of $814,413 applied towards the development and integration of advanced battery control systems and inverter-BMS coordination systems with high-quality OEM product manufacturing.
- Share based payments of $50,000 in relation to shares issued for investor relations services; and
- Interest expense of $11,146 on the Company's borrowings, substantially reduced from prior years following the repayment of convertible loans and Director loans in FY2025, which delivers annual savings in interest payments of approximately $116,000 per annum.

Significant changes in the state of affairs

Other than disclosed elsewhere in this report, there have been no significant changes in the state of affairs of the Group to the date of this report.

Dividends

No dividends have been paid or declared since the start of the financial year and the directors do not recommend the payment of a dividend in respect of the financial year.

DIRECTORS REPORT (Continued)

Significant events after balance date

On 29 July 2026, the Company announced the completion of a strategic placement to raise $1,060,000 (before costs) from institutional and sophisticated investors with 424,000,000 ordinary shares ("Placement Shares") to be issued at an issue price of $0.0025 per share. On 06 August 2026, the Company completed the allotment of the Placement Shares.

On 29 July 2026, the Company announced that it had entered into a Binding Term Sheet to acquire renewable energy business operations of Kabunga Holdings Pty Ltd. The acquisition was completed on 24 August 2026 and the key terms of the acquisition are as follows:

- No cash consideration is payable.
- 100% scrip, performance-based consideration consisting of 80,000,000 Shares ("Upfront Shares") and 400,000,000 performance rights ("Performance Rights"), each convertible into one Share at a deemed issue price of $0.0025 subject to satisfaction of performance milestones. Approximately 83% of the consideration remains contingent upon future revenue and profitability targets being achieved.
- Upfront Shares to be issued at a deemed issue price of $0.0025 per Share (amounting to a deemed value of $200,000).
- Performance Rights to be issued at a deemed issue price of $0.0025 comprise:
  - Tranche 1 Performance Rights: 80,000,000, each convertible into a Share subject to and conditional upon the Business securing a $2.5 million revenue contract and delivering $312,500 gross profit;
  - Tranche 1 Performance Rights: 160,000,000, each convertible into a Share subject to and conditional upon the Business securing a $5 million revenue contract and delivering $312,500 gross profit; and
  - Tranche 1 Performance Rights: 160,000,000, each convertible into a Share subject to and conditional upon the Business securing a $5 million revenue contract and delivering $312,500 gross profit;
- Upfront Shares and Performance Rights are to be issued subject to RLG shareholder approval within two months of completion of the Acquisition. Shares issued on conversion of the Performance Rights will be subject to a 12-month voluntary escrow period.

Other than the matters disclosed above, there has been no other matter or circumstance that has arisen after balance date that has significantly affected, or may significantly affect, the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial periods.

Likely developments and expected results

Disclosure of information regarding likely developments in the operations of the Group in future financial years and the expected results of those operations is likely to result in unreasonable prejudice to the Group. Therefore, this information has not been presented in this report.

Directors' Meetings

The number of board meetings of the Company's board of directors held during the year ended 30 June 2026, and the number of meetings attended by each director are set out below. As set out in the Company's Corporate Governance Statement, the Company does not currently have any fully constituted committees, however, matters typically dealt with by an Audit and Risk Committee, and a Remuneration and Nomination Committee are dealt with in full board meetings as and when required.

		Board Meetings
Number of meetings held:		5
	Number of meetings attended:	Number of meetings eligible to attend
Grant Pestell	5	5
Jeremy Baldock	4	5
Reece O'Connell	5	5
Bryan Carr	5	5

Other matters of Board business have been resolved by circular resolution of directors, which are a record of decisions made at a number of informal meetings of the directors held to control, implement and monitor the Company's activities throughout the year.

DIRECTORS REPORT (Continued)

Interests in the ordinary shares, options and performance rights of the Company and related bodies corporate

At the date of this report, ordinary shares, options and performance rights granted to Directors of the Company and the entities it controlled are:

Directors	Fully paid ordinary shares Number	Listed options Number	Unlisted options Number	Performance Rights Number
Grant Pestell	19,909,959	2,500,000	22,500,000	-
Christopher Mews	17,000,000	-	-	-
Reece O'Connell	25,000,000	750,000	15,000,000	-
Bryan Carr	39,250,000	6,875,000	27,500,000	-
	101,159,959	10,125,000	80,000,000	-

Unissued shares under listed option

At the date of this report unissued ordinary shares of the Company under listed option are:

Date options granted	Number of shares under listed option	Exercise price of listed option	Expiry date of listed option
26 September 2024	202,500,000	$0.01	26 September 2026
30 September 2024	3,925,000	$0.01	26 September 2026
19 December 2024	9,517,455	$0.01	26 September 2026
21 May 2025	123,500,000	$0.01	26 September 2026
10 November 2025	199,999,994	$0.01	26 September 2026
	539,442,449		

Unissued shares under unlisted option

At the date of this report unissued ordinary shares of the Company under unlisted option are:

Date options granted	Number of shares under unlisted option	Exercise price of unlisted option	Expiry date of unlisted option
21 May 2025	52,500,000	$0.006	21 May 2027
21 May 2025	47,500,000	$0.01	21 May 2027
	100,000,000	-	-

Shares issued during or since the end of the year as a result of exercise of options

No ordinary shares were issued during the year as a result of the exercise of an option.

No ordinary shares have been issued by the Company since the end of the financial year as a result of the exercise of an option.

DIRECTORS REPORT (Continued)

Remuneration report

The Remuneration Report, which forms part of the Directors' report, outlines the remuneration arrangements in place for the Key Management Personnel of the Group for the financial year ended 30 June 2026 and is included on page 15.

Environmental legislation

The Group is not subject to any significant environmental legislation.

Key Risks

The Board is cognisant of certain principal risks that may impact the ability of the Group to achieve its business objectives which include:

- Exchange rates - the income and expenditure of the Group can and often will be accounted for in United States dollars and other currencies, exposing the Company to the fluctuations and volatility of the rate of exchange between these currencies and the Australian dollar as determined in international markets. The Group monitors and managed this risk in the way of a natural hedge by negotiating supply and purchase contracts in the same currency and retaining cash balances in the required foreign currency to eliminate risks of exchange rate movements.
- Reliance on key management - The Group relies on its key senior management, each of whom has knowledge and experience of the Company's products and services that cannot be replicated by others in the short term. In the event that key senior management terminate their employment relationship with the Company the loss could harm the Company's business. The Group manages this risk by specifying relevant periods of notice in their employment agreements with the Company to allow the Group the time to recruit suitable replacements.
- Contract risks - The Company's subsidiaries may operate through a series of contractual relationships with operators and sub-contractors. All contracts carry risks associated with the performance by the parties thereto of their obligations as to time and quality of work performed. Any disruption to services or supply may have an adverse effect on the financial performance of the Company's operations. The Group continues to monitor and closely manage contractual and supply chains risks (which includes use of more than one key supplier or sales channel for our products).
- Capital requirements - the continued operations of the Group are dependent on its ability to obtain financing through debt and equity means, or generating sufficient cash flows from future operations. Depending on whether the Group executes its strategic plans to achieve budgeted outcomes, additional capital may be required (beyond current ongoing capital raising activity) to support RLG's growth and strategic plans. The Group continually monitors and manages this risk by diversifying the use of available sources of financing between debt and equity to ultimately achieve the most beneficial outcome for shareholders.
- Regulatory risk – The Group will continue to have operations overseas jurisdictions and will be exposed to a range of different legal and regulatory regimes. This will give rise to risks relating to labour practices, foreign ownership restrictions, tax regulation, difficulty in enforcing contracts, and other issues. Possible sovereign risks include (without limitation) changes in legislation, a shift in political attitude, changes in economic and social conditions, political instability, the imposition of operating restrictions, government participation, changes to taxation rates and/or concessions, exchange control, licensing, duties or imposts, repatriation of income, or return of capital. Any of these factors may, in the future, adversely affect the financial performance and financial position of the Company.

Indemnification and insurance of Directors and Officers

The Company has agreed to indemnify all the directors of the Company for any liabilities to another person (other than the Company or related body corporate) that may arise from their position as directors of the Company and its controlled entities, except where the liability arises out of conduct involving a lack of good faith.

During the financial year the Company paid a premium in respect of a contract insuring the directors and officers of the Company and its controlled entities against any liability incurred in the course of their duties 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.

DIRECTORS REPORT (Continued)

Non-Audit Services

Details of amounts paid or payable to the auditor for non-audit services provided during the year by the auditor are outlined in Note 28 to the financial statements. The directors are satisfied that the provision of non-audit services is compatible with the general standard of independence for auditors imposed by the Corporations Act 2001.

The directors are of the opinion that the services do not compromise the auditor's independence as all non-audit services have been reviewed to ensure that they do not impact the impartiality and objectivity of the auditor and none of the services undermine the general principles relating to auditor independence as set out in Code of Conduct APES 110: *Code of Ethics for Professional Accountants* issued by the Accounting Professional & Ethical Standards Board.

Auditor Independence and Non-Audit Services

Section 307C of the Corporations Act 2001 requires our auditors, HLB Mann Judd, to provide the directors of the Company with an Independence Declaration in relation to the audit of the financial report. This Independence Declaration is set out on page 28 and forms part of this directors' report for the year ended 30 June 2026.

Proceedings on behalf of the Company

No person has applied for leave of court to bring proceedings on behalf of the Company or 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 any part of those proceedings.

Signed in accordance with a resolution of the directors.

B. E. Carr

Bryan Carr
Managing Director and Chief Executive Officer
Perth, 28 August 2026

REMUNERATION REPORT

This report, which forms part of the directors' report, outlines the remuneration arrangements in place for the key management personnel ("KMP") of RooLife Group Ltd for the financial year ended 30 June 2026. The information provided in this remuneration report has been audited as required by Section 308(3C) of the Corporations Act 2001.

The remuneration report details the remuneration arrangements for KMP who are defined as those persons having authority and responsibility for planning, directing and controlling the major activities of the Group, directly or indirectly, including any Director (whether executive or otherwise) of the Group.

Key Management Personnel

The directors and other key management personnel of the Group during or since the end of the financial year were:

Directors

Grant Pestell	Non-Executive Chairman
Bryan Carr	Managing Director and Chief Executive Officer
Jeremy Baldock	Non-Executive Director (resigned 1 July 2026)
Reece O'Connell	Non-Executive Director
Christopher Mews	Non-Executive Director (appointed 1 July 2026)

Executives

Jyotika Gondariya	Chief Financial Officer and Joint Company Secretary
Richard Jarvis	Chief Financial Officer and Joint Company Secretary (appointed 1 July 2026)

Except as noted, the named persons held their current positions for the whole of the financial year and since the financial year.

Remuneration philosophy

The performance of the Company depends upon the quality of the directors and executives. The philosophy of the Company in determining remuneration levels is to:

- set competitive remuneration packages to attract and retain high calibre employees;
- link executive rewards to shareholder value creation; and
- establish appropriate, demanding performance hurdles for variable executive remuneration.

Other than the performance bonus scheme applicable to certain employees, remuneration is not linked to Group performance.

Remuneration Committee

The Company does not have a separate remuneration committee until such time as the board is of a sufficient size and structure, and the Company's operations are of a sufficient magnitude for a separate committee to be of benefit to the Company.

The full board carries out the duties that would ordinarily be assigned to that committee, ensuring that the level and composition of remuneration provided to attract and retain high quality directors and employees is commercially appropriate and targeted to align with the interests of the Company whilst not resulting in a conflict with the objectivity of its independent directors.

The board of directors of the Company is responsible for determining and reviewing compensation arrangements for the directors, the CEO and the executive team.

The board assesses the appropriateness of the nature and amount of remuneration of directors and executives on a periodic basis by reference to relevant employment market conditions with an overall objective of ensuring maximum stakeholder benefit from the retention of a high-quality Board and executive team.

REMUNERATION REPORT (Continued)

Remuneration structure

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

Use of remuneration consultants

Independent external advice is sought from remuneration consultants as required. No advice was sought for remuneration during the financial year.

Non-executive director remuneration

The Board seeks to set aggregate remuneration at a level that provides the Company with the ability to attract and retain directors of the highest calibre, whilst incurring a cost that is acceptable to shareholders.

The Constitution of the Company provides that the directors may determine the remuneration of directors prior to the first annual general meeting of the Company. The fees determined by the directors are set out below. The ASX Listing Rules specify that the aggregate remuneration of non-executive directors shall be determined from time to time by a general meeting. The Company will seek the approval of shareholders in the event the directors' fees are increased beyond the levels stated.

The amount of aggregate remuneration sought to be approved by shareholders and the manner in which it is apportioned amongst directors will be reviewed annually. The Board may consider advice from external shareholders as well as the fees paid to non-executive directors of comparable companies when undertaking the annual review process.

Each Director receives a fee for being a director of the Company. An additional fee will also be paid for each board committee on which a director sits when such board committees are established. The payment of additional fees for serving on a committee recognises the additional time commitment required by directors who serve on one or more sub committees.

The Company has entered into non-executive director contracts for services with each of Mr Pestell, Mr Baldock, Mr O'Connell and Mr Mews. Each such contract is on broadly similar terms, which include the following:

- Term: Continuation of appointment is subject to and contingent upon the fulfilment of the obligations of a non-executive director under the ASX Listing Rules, the Constitution of the Company and the Corporations Act, and the successful re-election by the Company shareholders.

- Fixed fee:

    - Mr Pestell: A$71,175 per annum;
    - Mr Baldock: A$45,000 per annum plus superannuation;
    - Mr O'Connell: A$45,000 per annum plus superannuation;
    - Mr Mews: A$45,000 per annum plus superannuation.

The non-executive directors are expected to attend regular board meetings involving a minimum commitment of 10 hours per month, as well as attending the annual general meeting of the Company and informal meetings and consider general correspondence from time to time. The non-executive directors may also be reimbursed for out-of-pocket expenses incurred as a result of their respective directorships or any special duties upon production of the relevant receipts.

The non-executive directors may be entitled to such additional fees or other amounts as the board determines (in its absolute discretion) where performing special duties or otherwise performing services outside the scope of the ordinary duties of a director.

- Mr O'Connell: Agreed additional fee of $59,000 per annum for strategic project development and investor relations and capital market support.

REMUNERATION REPORT (Continued)

Executive director and senior manager remuneration

Remuneration consists of fixed remuneration and variable remuneration (comprising short-term and long-term incentive schemes).

Fixed Remuneration

Fixed remuneration is reviewed annually by the board. The process consists of a review of relevant comparative remuneration in the market and internally and, where appropriate, external advice on policies and practices. The board has access to external, independent advice where necessary.

Senior managers are given the opportunity to receive their fixed (primary) remuneration in a variety of forms including cash and fringe benefits such as motor vehicles and expense payment plans. It is intended that the manner of payment chosen will be optimal for the recipient without creating undue cost for the Group.

The fixed remuneration component is detailed in the Key Management Personnel remuneration table for the year ended 30 June 2026.

Variable Remuneration

The objective of the short-term incentive program is to link the achievement of the Group's operational targets with the remuneration received by the executives charged with meeting those targets. The total potential short-term incentive available is set at a level so as to provide sufficient incentive to the senior manager to achieve the operational targets and such that the cost to the Group is reasonable in the circumstances.

The aggregate of annual payments available for executives across the Group is subject to the approval of the board. The Company also makes long term incentive payments to reward senior executives in a manner that aligns this element of remuneration with the creation of shareholder wealth.

Executive Director Consultancy Agreements

(a) Managing Director and Chief Executive Officer

The terms and conditions of the contract entered into between the Company and Mr Carr are as follows:

Commencement date:	20 December 2018;
Term:	The consultancy agreement continues until either party terminates by giving the other not less than six months' prior notice in writing;
Fixed fee:	$273,750 per annum, reviewable annually;
Equity incentivisation:	Mr Carr has received unlisted options as incentivisation in FY2025. Those unlisted options expire 21 May 2027 with exercise price at $0.01 and $0.006.
Performance bonus scheme:	Subject to meeting key performance measures, which will be set by the board, the CEO will be eligible every 12 months for a lump sum bonus payment of up to 50% of base fee, payable as either cash or fully paid shares in the capital of the Company;
Intellectual property:	Mr Carr acknowledges that the Company is the exclusive owner of all rights, title and interest in all intellectual property created by him within the course of his consultancy services; and
Non-solicitation:	Mr Carr will not, for a period of 24 months after termination of consultancy agreement, solicit any customer or employee of the Group (other than in connection with businesses which are not competitive with those operated by the Group).

REMUNERATION REPORT (Continued)

Other Key Management Personnel Employment Contracts

(a) Chief Financial Officer and Joint Company Secretary's contract

The terms and conditions of the contract entered into between the Company and Mrs Gondariya are as follows:

Commencement date: 7 May 2021;

Term: The employment contract continues until either party terminates by giving the other not less than three months' prior notice in writing;

Remuneration: $240,000 per annum plus superannuation, reviewable by the Company from time to time;

Equity incentivisation: Mrs Gondariya will receive Performance Shares as incentivisation. The conversion of the Performance Shares is conditional upon the achievement of certain milestones, (each Performance Share converts to one fully paid ordinary share upon conversion);

Performance bonus scheme: Subject to meeting key performance measures, which will be set by the board, Mrs Gondariya will be eligible every 12 months for a lump sum bonus payment of $10,000 payable in cash and to participate in Company's performance bonus scheme.

Intellectual property: Mrs Gondariya acknowledges that the Company is the exclusive owner of all rights, title and interest in all intellectual property created by Mrs Gondariya in the course of her employment; and

Non-solicitation: Mrs Gondariya will not, for a period of 24 months after termination of employment, solicit any customer or employee of the Company (other than in connection with businesses which are not competitive with those operated by the Company).

(b) Chief Financial Officer and Joint Company Secretary's contract

The terms and conditions of the contract entered into between the Company and Mr Jarvis are as follows:

Commencement date: 1 July 2026;

Term: The consultancy service agreement continues until either party terminates by giving the other not less than three months' prior notice in writing;

Remuneration: $10,000 per month plus GST, any additional service would be charged at rate of $250 per hour plus GST;

REMUNERATION REPORT (Continued)

Remuneration of Key Management Personnel

30 June 2026	Short-term employee benefits		Post-employment benefits	Share-based payments		Relative proportions of remuneration of KMP that are linked to performance	
	Salary & fees	Other	Super	Shares / Share options	Total	Fixed remuneration	Remuneration linked to performance
	$	$	$	$	$	%	%
Directors							
Grant Pestell	71,175	-	-	-	71,175	100%	0%
Jeremy Baldock	45,000	-	5,400	-	50,400	100%	0%
Reece O'Connell	107,375	-	12,885	-	120,260	100%	0%
Bryan Carr[1]	273,750	95,113	-	-	368,863	74%	26%
Executives							
Jyotika Gondariya	240,000	10,000	29,150	-	279,150	96%	4%
	737,300	105,113	47,435	-	889,848		

[1] Other benefits for Mr Carr comprise a cash bonus of $95,113.

30 June 2025	Short-term employee benefits		Post-employment benefits	Share-based payments		Relative proportions of remuneration of KMP that are linked to performance	
	Salary & fees	Other	Super	Shares / Share options	Total	Fixed remuneration	Remuneration linked to performance
	$	$	$	$	$	%	%
Directors							
Grant Pestell[1]	71,175	-	-	22,500	93,675	76%	24%
Ye Ruan	28,849	-	3,318	-	32,167	100%	0%
Terence Leung[1]	41,250	-	-	5,000	46,250	89%	11%
Jeremy Baldock[1]	16,313	-	1,876	15,000	33,189	55%	45%
Reece O'Connell[1]	16,313	-	1,876	15,000	33,189	55%	45%
Bryan Carr[1 2]	273,750	47,906	-	27,500	349,156	78%	22%
Executives							
Jyotika Gondariya[3]	240,000	10,000	28,233	949	279,182	96%	4%
Warren Barry	264,800	12,118	26,650	-	303,568	96%	4%
	952,450	70,024	61,953	85,949	1,170,376		

[1] Share-based payments to Directors comprise of the vested component of performance unlisted options issued during the year. The options were valued using the market price of the listed option with similar terms as disclosed in Note 21.

[2] Other benefits for Mr Carr comprise a cash bonus of $47,906.

[3] Other benefits for Mrs Gondariya comprise a cash bonus of $10,000. The amount remains unpaid and is included in amounts payable as at 30 June 2025.

Share-based payments to Mrs Gondariya comprise of the vested component of performance rights granted in previous financial periods. The performance rights were valued at the closing market price on grant date as disclosed in previous annual reports.

[4] Other benefits for Mr Barry comprise a cash bonus of $12,118.

REMUNERATION REPORT (Continued)

Employee share, right and option plans

Options granted as compensation

30 June 2026

No options were granted as compensation during the current year.

30 June 2025

As approved at the Company's 2025 Extraordinary General Meeting, required under Listing Rule 10.11, the following unlisted incentive options were issued to Directors.

Directors	Number of options granted	Grant date	Expiry date	Exercise price	Fair value per option at grant date
Grant Pestell	11,250,000	21 May 2025	21 May 2027	$0.006	$0.001
Grant Pestell	11,250,000	21 May 2025	21 May 2027	$0.01	$0.001
Terence Leung	2,500,000	21 May 2025	21 May 2027	$0.006	$0.001
Terence Leung	2,500,000	21 May 2025	21 May 2027	$0.01	$0.001
Jeremy Baldock	7,500,000	21 May 2025	21 May 2027	$0.006	$0.001
Jeremy Baldock	7,500,000	21 May 2025	21 May 2027	$0.01	$0.001
Reece O'Connell	7,500,000	21 May 2025	21 May 2027	$0.006	$0.001
Reece O'Connell	7,500,000	21 May 2025	21 May 2027	$0.01	$0.001
Bryan Carr	13,750,000	21 May 2025	21 May 2027	$0.006	$0.001
Bryan Carr	13,750,000	21 May 2025	21 May 2027	$0.01	$0.001

Performance rights granted as compensation

30 June 2026

No performance rights were granted as compensation during the current year.

30 June 2025

No performance rights were granted as compensation during the previous year.

REMUNERATION REPORT (Continued)

Key management personnel equity holdings

Fully paid ordinary shares

30 June 2026	Balance at beginning of year	Conversion of vested performance rights	Net change other	Purchased on market	Disposal	Balance at end of year	Balance held nominally
	Number	Number	Number	Number	Number	Number	Number
Directors							
Grant Pestell [1]	14,909,959	-	-	-	-	14,909,959	-
Jemery Baldock	12,500,000	-	-	-	-	12,500,000	-
Reece O'Connell[2]	14,000,000	-	-	-	-	14,000,000	-
Bryan Carr	32,700,000	-	-	-	-	32,700,000	-
Executives							
Jyotika Gondariya[3]	6,979,090	-	-	-	-	6,979,090	-
	81,089,049	-	-	-	-	81,089,049	-

[1] Mr Pestell's shareholding includes shares held directly and indirectly. The shares held indirectly are:

- 2,500,000 Shares held in Digrevni Investments Pty Ltd, an entity Mr Pestell holds a 25% interest in;
- 2,264,107 Shares held in Artemis Corporate Limited, an entity Mr Pestell holds a 25% interest in; and
- 2,045,847 Shares held in Storm Enterprises Pty Ltd (Storm), an entity Mr Pestell holds a 24% interest in.

[2] Mr O'Connell's shareholding includes shares held directly and indirectly. The following shares are held indirectly:

- 9,000,000 Shares held in Oschie Capital Pty Ltd, an entity Mr O'Connell holds a 100% interest in.

[3] Mrs Gondariya's shareholding includes shares held directly and indirectly. The following shares are held indirectly:

- 125,000 Shares held by Mansukh Gondariya (spouse of Mrs Gondariya).

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Fully paid ordinary shares (continued)

30 June 2025	Balance at beginning of year Number	Conversion of vested performance rights Number	Net change other Number	Purchased on market Number	Disposal Number	Balance at end of year Number	Balance held nominally Number
Directors							
Grant Pestell [1]	9,909,959	-	-	5,000,000	-	14,909,959	-
Ye Ruan[2]	-	-	-	7,500,000	-	7,500,000	-
Terence Leung[3]	34,619,888	-	-	50,000,000	-	84,619,888	-
Jemery Baldock	-	-	-	12,500,000	-	12,500,000	-
Reece O'Connell	-	-	1,500,000[4]	12,500,000	-	14,000,000	-
Bryan Carr	18,950,000	-	-	13,750,000	-	32,700,000	-
Executives							
Jyotika Gondariya[5]	2,229,090	1,000,000	-	3,750,000	-	6,979,090	-
Warren Barry	29,989,051	-	-	100,000	(166,667)	29,922,384	-
	95,697,988	1,000,000	1,500,000	105,100,000	(166,667)	203,131,321	-

[1] Mr Pestell's shareholding includes shares held directly and indirectly. The shares held indirectly are:
- 2,500,000 Shares held in Digrevni Investments Pty Ltd, an entity Mr Pestell holds a 25% interest in;
- 2,264,107 Shares held in Artemis Corporate Limited, an entity Mr Pestell holds a 25% interest in; and
- 2,045,847 Shares held in Storm Enterprises Pty Ltd (Storm), an entity Mr Pestell holds a 24% interest in.

[2] Ms Ruan's shareholding is disclosed as at 20 February 2025, being the date of her resignation as a Director.

[3] Mr Leung's shareholding is held indirectly and disclosed as at 30 May 2025, being the date of his resignation as a Director. The shares held indirectly are:
- 57,081,346 Shares held by Xiaodan Wu (spouse of Mr Leung); and
- 27,538,542 Shares held by Xiaodan Wu through custodian BNP Paribas Nominees Pty Ltd.

[4] Mr O'Connell's shareholding is held indirectly via Oschie Capital Pty Ltd and represents the balance held on initial appointment as a Director.

[5] Mrs Gondariya's shareholding includes shares held directly and indirectly. The following shares are held indirectly:
- 125,000 Shares held by Mansukh Gondariya (spouse of Mrs Gondariya).

Listed share options

30 June 2026	Balance at beginning of year Number	Free attaching to share purchase Number	Balance at end of year Number	Balance vested at end of year Number	Vested and exercisable Number	Options vested during the year Number
Directors						
Grant Pestell	2,500,000	-	2,500,000	2,500,000	2,500,000	-
Jemery Baldock	-	-	-	-	-	-
Reece O'Connell	750,000	-	750,000	750,000	750,000	-
Bryan Carr	6,875,000	-	6,875,000	6,875,000	6,875,000	-
Executives						
Jyotika Gondariya	1,875,000	-	1,875,000	1,875,000	1,875,000	-
	12,000,000	-	12,000,000	12,000,000	12,000,000	-

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Listed share options (continued)

30 June 2025	Balance at beginning of year	Free attaching to share purchase	Balance at end of year	Balance vested at end of year	Vested and exercisable	Options vested during the year
	Number	Number	Number	Number	Number	Number
Directors						
Grant Pestell	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Ye Ruan[1]	-	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Terence Leung[2]	-	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Jemery Baldock	-	-	-	-	-	-
Reece O'Connell	-	750,000	750,000	750,000	750,000	750,000
Bryan Carr	-	6,875,000	6,875,000	6,875,000	6,875,000	6,875,000
Executives						
Jyotika Gondariya	-	1,875,000	1,875,000	1,875,000	1,875,000	1,875,000
Warren Barry		50,000	50,000	50,000	50,000	50,000
	-	40,800,000	40,800,000	40,800,000	40,800,000	40,800,000

[1] Ms Ruan's unlisted option holding is disclosed as at 20 February 2025, being the date of her resignation as a Director.

[2] Mr Leung's option holding is held indirectly via Xiaodan Wu (spouse of Mr Leung) and disclosed as at 30 May 2025, being the date of his resignation as a Director.

Unlisted share options

30 June 2026	Balance at beginning of year	Granted as compensation	Balance at end of year	Balance vested at end of year	Vested and exercisable	Options vested during the year
	Number	Number	Number	Number	Number	Number
Directors						
Grant Pestell[1]	22,500,000	-	22,500,000	22,500,000	22,500,000	-
Jemery Baldock[2]	15,000,000	-	15,000,000	15,000,000	15,000,000	-
Reece O'Connell[3]	15,000,000	-	15,000,000	15,000,000	15,000,000	-
Bryan Carr	27,500,000	-	27,500,000	27,500,000	27,500,000	-
Executives						
Jyotika Gondariya	-	-	-	-	-	-
	80,000,000	-	80,000,000	80,000,000	80,000,000	-

[1] Mr Pestell's option holding is held indirectly:

- 22,500,000 options held in Seismic Enterprises Pty Ltd (Seismic), an entity Mr Pestell holds a 24% interest in.

[2] Mr Baldock's option holding is held indirectly:

- 15,000,000 options held in Sainter Nominees Pty Ltd an entity Mr Baldock holds a 100% interest in.

[3] Mr O'Connell's option holding is held indirectly:

- 15,000,000 options held in Oschie Capital Pty Ltd an entity Mr O'Connell holds a 100% interest in.

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Unlisted share options (continued)

30 June 2025	Balance at beginning of year Number	Granted as compensation Number	Balance at end of year Number	Balance vested at end of year Number	Vested and exercisable Number	Options vested during the year Number
Directors						
Grant Pestell[1]	-	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000
Ye Ruan[2]	-	-	-	-	-	-
Terence Leung[3]	-	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Jemery Baldock[4]	-	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Reece O'Connell[5]	-	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Bryan Carr	-	27,500,000	27,500,000	27,500,000	27,500,000	27,500,000
Executives						
Jyotika Gondariya	-	-	-	-	-	-
Warren Barry	-	-	-	-	-	-
	-	85,000,000	85,000,000	85,000,000	85,000,000	85,000,000

[1] Mr Pestell's option holding is held indirectly:

- 22,500,000 options held in Seismic Enterprises Pty Ltd (Seismic), an entity Mr Pestell holds a 24% interest in.

[2] Ms Ruan's unlisted option holding is disclosed as at 20 February 2025, being the date of her resignation as a Director.

[3] Mr Leung's option holding is held indirectly via Xiaodan Wu (spouse of Mr Leung) and disclosed as at 30 May 2025, being the date of his resignation as a Director.

[4] Mr Baldock's option holding is held indirectly:

- 15,000,000 options held in Sainter Nominees Pty Ltd an entity Mr Baldock holds a 100% interest in.

[5] Mr O'Connell's option holding is held indirectly:

- 15,000,000 options held in Oschie Capital Pty Ltd an entity Mr O'Connell holds a 100% interest in.

Performance rights

30 June 2026

There were no performance rights held by any Directors during the year ended 30 June 2026.

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Performance rights (continued)

30 June 2025	Balance at beginning of year Number	Granted during the year Number	Converted during the year Number [1]	Expired during the year Number [2]	Balance at end of year Number
Directors					
Grant Pestell	4,666,667	-	-	(4,666,667)	-
Ye Ruan	2,333,334	-	-	(2,333,334)	-
Terence Leung	-	-	-	-	-
Jemery Baldock	-	-	-	-	-
Reece O'Connell	-	-	-	-	-
Bryan Carr	17,500,000	-	-	(17,500,000)	-
Executives					
Jyotika Gondariya	1,000,000	-	(1,000,000)	-	-
Warren Barry	10,500,000	-	-	(10,500,000)	-
	36,000,001	-	(1,000,000)	(35,000,001)	-

[1] The company entered into performance rights based payment arrangements with Directors and Executives in the year ended 30 June 2023.

[2] Performance rights issued to Directors in the year ended 30 June 2023 expired due to the lapse of the conditional right due to vesting conditions not being met

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Convertible debt securities

30 June 2026

There were no convertible debt securities held by any Directors during the year ended 30 June 2026.

30 June 2025	Balance at beginning of year Number	Granted during the year Number	Converted during the year Number	Expired during the year Number	Balance at end of year Number
Directors					
Grant Pestell	-	-	-	-	-
Ye Ruan	-	-	-	-	-
Terence Leung	8,000,000	-	-	(8,000,000)	-
Jemery Baldock	-	-	-	-	-
Reece O'Connell	-	-	-	-	-
Bryan Carr	-	-	-	-	-
Executives					
Jyotika Gondariya	-	-	-	-	-
Warren Barry	-			-	-
	8,000,000	-	-	(8,000,000)	-

[1] Mr Leung's Convertible Debt Securities holding expired on the repayment of the convertible debt.

Loans to key management personnel

No loans have been provided to any member of the Group's key management personnel in the year.

REMUNERATION REPORT (Continued)

Key management personnel transactions

In addition to the above remuneration, related party transactions with key management personnel are described below.

	2026	2025
	$	$
The following amounts were paid to Murcia Pestell Hillard Pty Ltd, a company related to Mr Pestell:		
- provision of general legal services	19,269	78,493
- provision of legal service related to capital raising	-	22,000
The following amount were paid to ITS Consulting Pty Ltd and Shabaz Family Trust, the organizations related to *Mr Carr*:		
- Interest on long-term borrowings[1]	-	9,288
The following amount were paid to Xiaodan Wu, a person related to *Mr. Leung:*		
- Interest on convertible note[2]	-	1,973
Total:	19,269	111,754

[1] During the previous year the company repaid the long term loan of $200,000 to Mr. Carr
[2] During the previous year the company repaid the convertible note of $200,000 to Xiaodan Wu, a person related to Mr. Leung

END OF REMUNERATION REPORT

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the consolidated financial report of RooLife 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:

a) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and

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

Perth, Western Australia
28 August 2026

D I Buckley
Partner

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CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 June 2026

	Notes	2026 $	2025 $
Continuing operations			
Revenue	2, 4	9,930,056	2,697,955
Other income	2	36,631	33,536
		9,966,687	2,731,491
Direct product, logistics and marketing costs		(9,426,248)	(1,943,733)
Staff and contractor costs of providing goods and services		(156,711)	(410,202)
Other costs of providing goods and services		-	(1,350)
Research and development costs		(814,413)	-
Depreciation expense	12,13	(54,033)	(48,623)
Amortisation expense	14	(9,193)	(10,511)
Impairment of assets	10,11,15	(1,631,752)	(702,518)
Share based payment expense	21	(50,000)	(123,511)
Business development costs		(108,915)	(292,374)
Consulting and investor relation fees		(252,280)	(161,486)
Employee costs		(650,588)	(1,109,408)
Other expenses	2	(388,941)	(704,165)
Loss before income tax		(3,576,387)	(2,776,390)
Income tax benefit	3	-	-
Profit after income tax expense from discontinued operations	23	-	15,546
Net loss for the year		(3,576,387)	(2,760,844)
Other comprehensive income, net of income tax			
Items that may be reclassified to profit or loss			
Exchange differences on translation of foreign operations		(56,045)	359
Other comprehensive income for the year, net of income tax		(56,045)	359
Total comprehensive loss for the year		(3,632,432)	(2,760,485)
Loss for the year is attributable to:			
Non-controlling interest		(5,747)	(2,686)
Owner of Roolife Group Limited		(3,570,640)	(2,758,158)
		(3,576,387)	(2,760,844)
Total comprehensive loss is attributable to:			
Non-controlling interest		(6,497)	(2,686)
Owner of Roolife Group Limited		(3,625,935)	(2,757,799)
		(3,632,432)	(2,760,485)
Basic loss per share (cents per share)	5	(0.19)	(0.23)
Diluted loss per share (cents per share)	5	(0.19)	(0.23)

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Notes	2026 $	2025 $
Assets			
Current assets			
Cash and cash equivalents	7	1,114,648	524,334
Trade and other receivables	8	254,869	439,759
Other current assets	10	3,352,180	407,056
Inventories	11	-	252,660
Total current assets		4,721,697	1,623,809
Non-current assets			
Property, plant and equipment	12	11,288	15,060
Right of use asset	13	80,654	52,674
Deferred tax assets	3	84,051	24,784
Financial asset	9	80,000	80,000
Other intangible assets	14	-	102,270
Goodwill	15	-	1,787,252
Total non-current assets		255,993	2,062,040
Total assets		4,977,690	3,685,849
Liabilities			
Current liabilities			
Trade and other payables	16	3,571,597	870,544
Short-term borrowing	17	331,760	-
Deferred revenue	2	19,600	139,324
Lease liabilities - current	13	40,193	53,926
Total current liabilities		3,963,150	1,063,794
Non-current liabilities			
Deferred tax liabilities	3	84,051	24,784
Lease liabilities	13	36,384	-
Provisions	18	27,705	-
Total non-current liabilities		148,140	24,784
Total liabilities		4,111,290	1,088,578
Net assets		866,400	2,597,271
Equity			
Issued capital	19	35,932,485	34,088,067
Reserves	20	164,174	162,326
Accumulated losses		(35,202,369)	(31,631,729)
Equity attributable to the owners of RooLife Group Limited		894,290	2,618,664
Non-controlling interest		(27,890)	(21,393)
Total equity		866,400	2,597,271

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2026

Year ended 30 June 2026

	Notes	Issued capital	Share-based payment reserve	Foreign currency translation reserve	Accumulated losses	Non-controlling interest	Total equity
		$	$	$	$		$
Balance as at 1 July 2025		34,088,067	137,190	25,136	(31,631,729)	(21,393)	2,597,271
Loss for the year		-	-	-	(3,570,640)	(5,747)	(3,576,387)
Other comprehensive income, net of income tax		-	-	(55,295)	-	(750)	(56,045)
Total comprehensive loss for the year		-	-	(55,295)	(3,570,640)	(6,497)	(3,632,432)
Share issued during the year	19	2,000,000	-	-	-	-	2,000,000
Share issue costs	19	(205,582)	57,143	-	-	-	(148,439)
Share-based payments	21	50,000	-	-	-	-	50,000
Balance as at 30 June 2026		35,932,485	194,333	(30,159)	(35,202,369)	(27,890)	866,400

Year ended 30 June 2025

	Notes	Issued capital	Share-based payment reserve	Foreign currency translation reserve	Accumulated losses	Non-controlling interest	Total equity
		$	$	$	$		$
Balance as at 1 July 2024		31,209,387	1,623,650	24,777	(30,486,732)	(18,707)	2,352,375
Loss for the year		-	-	-	(2,758,158)	(2,686)	(2,760,844)
Other comprehensive income, net of income tax		-	-	359	-	-	359
Total comprehensive loss for the year		-	-	359	(2,758,158)	(2,686)	(2,760,485)
Share issued during the year	19	3,260,540	-	-	-	-	3,260,540
Share issue costs	19	(425,860)	47,190	-	-	-	(378,670)
Conversion of performance shares	19,20	14,000	(14,000)	-	-	-	-
Share-based payments	21	30,000	93,511	-	-	-	123,511
Transfer from reserve to accumulated losses for cancelled equity instruments			(1,613,161)		1,613,161		-
Balance as at 30 June 2025		34,088,067	137,190	25,136	(31,631,729)	(21,393)	2,597,271

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF CASHFLOWS

For the year ended 30 June 2026

	Notes	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		13,637,532	4,868,489
Payments to suppliers and employees		(15,616,664)	(6,881,262)
Interest received		7,282	27,100
Interest paid		(4,387)	(75,222)
Government grants and tax incentives		-	40,198
Net cash outflow from operating activities	7	(1,976,237)	(2,020,697)
Cash flows from investing activities			
Payments for property, plant and equipment		(3,332)	(9,075)
Proceeds from security deposits (net)		33,836	5,776
Payments for intellectual property		-	(22,044)
Proceeds from sale of subsidiary, net of cash	23	414,365	-
Proceeds from repayment of convertible note		-	167,384
Net cash inflow from investing activities		444,869	142,041
Cash flows from financing activities			
Proceeds from issue of shares		2,000,000	2,255,540
Payments for share issue costs		(155,934)	(374,410)
Proceeds from borrowings		325,000	70,000
Payments for convertible notes		-	(295,000)
Payments for borrowings		(54,854)	(309,548)
Net cash inflow from financing activities		2,114,212	1,346,582
Net increase (decrease) in cash and cash equivalents		582,844	(532,074)
Cash and cash equivalents at the beginning of the year		524,334	1,035,051
Effect of exchange rate fluctuations on cash held		7,470	21,357
Cash and cash equivalents at the end of the year	7	1,114,648	524,334

The accompanying notes form part of these financial statements

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of material accounting policies

(a) Basis of preparation

These financial statements are general purpose financial statements, which have been prepared in accordance with the requirements of the Corporations Act 2001, Accounting Standards and Interpretations and comply with other requirements of the law.

The accounting policies detailed below have been consistently applied to all of the years presented unless otherwise stated. The consolidated financial statements are for the Group consisting of RooLife Group Ltd and its subsidiaries. For the purposes of preparing the consolidated financial statements, the Company is a for-profit entity.

The financial statements have been prepared on a historical cost basis. Historical cost is based on the fair values of the consideration given in exchange for goods and services.

The financial statements are presented in Australian dollars.

The Company is a listed public company, incorporated in Australia and operating in Australia, China, South-east Asia and the United Kingdom.. The entity's principal activities are the provision of fully integrated digital marketing and customer acquisition services driving online sales of products and services for clients in Australia and global markets.

(b) Adoption of new and revised standards

Standards and Interpretations applicable to 30 June 2026
The consolidated entity 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 and have no material impact.

(c) Statement of compliance

The financial report was authorised for issue on 28 August 2026.

The financial report complies with Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRS ensures that the financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS).

(d) Significant accounting estimates and judgements

The application of accounting policies requires the use of judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions are recognised in the period in which the estimate is revised if it affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Impairment of goodwill:

The Group determines whether goodwill is impaired at least on an annual basis. This requires an estimation of the recoverable amount of the cash generating units to which the goodwill is allocated. The assumptions used in this estimation of recoverable amount and the carrying amount of goodwill are discussed in Note 15.

Note 1: Statement of material accounting policies (continued)

(d) Significant accounting estimates and judgements (continued)

Share-based payment transactions:

The Group measures the cost of equity-settled transactions with employees and, at times depending on contractual arrangements, third parties by reference to market prices where available and where not available by reference to the fair value of the equity instruments at the date at which they are granted or measurement date where this differs from grant date. For share-based payments that do not contain market conditions, the fair value is determined using a Black and Scholes model, using the assumptions detailed in Note 21. For share-based payments that contain market conditions, the fair value is determine using a Monte Carlo model, using the assumptions detailed in Note 21.

(e) Going concern

The financial report has been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlements of liabilities in the ordinary course of business.

For the year ended 30 June 2026, the Group incurred a net loss of $3,576,387 and recorded net operating cash outflows of $1,976,237. Cash and cash equivalents at year end were $1,114,648.

Subsequent to year end, the Group completed a strategic placement raising $1,060,000 (before costs) from institutional and sophisticated investors. These funds are intended to be applied to fund and support the expansion of the Group's renewal energy projects and market presence, transaction costs associated with the acquisition and general working capital.

The Board believes that these initiatives, together with the benefit of implemented cost management measures and the divestment of non-core assets, provide a reasonable basis to conclude that the Group will be able to continue as a going concern.

(f) Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company. Control is achieved when the Company:

- has power over the investee;
- is exposed, or has rights, to variable returns from its involvement in with the investee; and
- has the ability to its power to affect its returns.

The Company reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements listed above.

When the Company has less than a majority of the voting rights if an investee, it has the power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights are sufficient to give it power, including,

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- potential voting rights held by the Company, other vote holders or other parties; rights arising from other contractual arrangements; and
- any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholder meetings.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of comprehensive income from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Any difference between the amount paid by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to the owners of the Company.

Note 1: Statement of material accounting policies (continued)

(f) Basis of consolidation (continued)

When the Group loses control of a subsidiary, a gain or loss is recognised in profit or loss and is calculated as the difference between:

- The aggregate of the fair value of the consideration received and the fair value of any retained interest; and
- The previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests.

All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as specified/permitted by the applicable AASBs). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under AASB 9, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

(g) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the board of directors of RooLife Group Ltd.

(h) Foreign currency translation

Both the functional and presentation currency of RooLife Group Ltd is Australian dollars. Each entity in the Group determines its own functional currency and items included in the financial statements of each entity are measured using that functional currency.

Transactions in foreign currencies are initially recorded in the functional currency by applying the exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance date.

All exchange differences in the consolidated financial report are taken to profit or loss with the exception of differences on foreign currency borrowings that provide a hedge against a net investment in a foreign entity. These are taken directly to equity until the disposal of the net investment, at which time they are recognised in profit or loss.

Tax charges and credits attributable to exchange differences on those borrowings are also recognised in equity.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate as at the date of the initial transaction.

Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

The functional currencies of the foreign operations are:

- OpenDNA (Singapore) Pte Ltd: Wholly owned Singaporean subsidiary. Currency: SGD
- RooLife (HK) Limited: Wholly owned Hong Kong subsidiary. Currency: HKD
- RooLife China: Wholly owned Chinese subsidiary. Currency: CNY
- RLG Trade Pty Ltd: Wholly owned Australia subsidiary. Currency: USD
- RooLife Global Commerce (Zhuhai) Co., Ltd: Wholly owned Chinese subsidiary. Currency: CNY
- Liange Coffee (Zhuhai) Co., Ltd.: 60% owned Chinese subsidiary. Currency: CNY

As at the balance date the assets and liabilities of these subsidiaries are translated into the presentation currency of RooLife Group Ltd at the rate of exchange ruling at the balance date and income and expense items are translated at the average exchange rate for the period, unless exchange rates fluctuated significantly during that period, in which case the exchange rates at the dates of the transactions are used.

The exchange differences arising on the translation are taken directly to a separate component of equity, being recognised in the foreign currency translation reserve.

Note 1: Statement of material accounting policies (continued)

(h) Foreign currency translation (continued)

On disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, or a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint arrangement or an associate that includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Company are reclassified to profit or loss.

In addition, in relation to the partial disposal of a subsidiary that includes a foreign operation that does not result in the Group losing control over the subsidiary, the proportionate share of accumulated exchange rate differences are re-attributed to non-controlling interests and are not recognised in profit or loss. For all other partial disposals (i.e. partial disposals of associates or jointly arrangements that do not result in the Group losing significant influence or joint control), the proportionate share of the accumulated exchange differences is reclassified to profit or loss.

Goodwill and fair value adjustments to identifiable assets acquired and liabilities assumed through acquisition of a foreign operation are treated as assets and liabilities of the foreign operation and translated at the rate of exchange prevailing at the end of the reporting period. Exchange differences are recognised in other comprehensive income.

(i) Revenue recognition

Revenue arises mainly from the provision of services in the areas of digital marketing, website services, application development and subscription, and marketing consulting. The Group generates revenue largely from it's China operations.

To determine whether to recognise revenue, the Group follows a 5-step process:

1. Identifying the contract with a customer
2. Identifying the performance obligations
3. Determining the transaction price
4. Allocating the transaction price to the performance obligations
5. Recognising revenue when/as performance obligation(s) are satisfied.

The revenue and profits recognised in any period are based on the delivery of performance obligations and an assessment of when control is transferred to the customer.

In determining the amount of revenue and profits to record, and related items in the statement of financial position (such as contract fulfilment assets, capitalisation of costs to obtain a contract, trade receivables, accrued income and deferred income) to recognise in the period, management is required to form a number of key judgements and assumptions.

Revenue is recognised either when the performance obligation in the contract has been performed, so 'point in time' recognition or 'over time' as control of the performance obligation is transferred to the customer.

Transaction price

For contracts with multiple components to be delivered such as Web Development management applies judgement to consider whether those promised goods and services are (i) distinct - to be accounted for as separate performance obligations; (ii) not distinct - to be combined with other promised goods or services until a bundle is identified that is distinct or (iii) part of a series of distinct goods and services that are substantially the same and have the same pattern of transfer to the customer.

At contract inception the total transaction price is estimated, being the amount to which the Group expects to be entitled and has rights to under the present contract.

The transaction price does not include estimates of consideration resulting from change orders for additional goods and services unless these are agreed.

Once the total transaction price is determined, the Group allocates this to the identified performance obligations in proportion to their relative stand-alone selling prices and recognises revenue when (or as) those performance obligations are satisfied.

Note 1: Statement of material accounting policies (continued)

(i) Revenue recognition (continued)

Transaction price (continued)

For each performance obligation, the Group determines if revenue will be recognised over time or at a point in time. Where the Group recognises revenue over time for long term contracts, this is in general due to the Group performing and the customer simultaneously receiving and consuming the benefits provided over the life of the contract.

For each performance obligation to be recognised over time, the Group applies a revenue recognition method that faithfully depicts the Group's performance in transferring control of the goods or services to the customer. This decision requires assessment of the real nature of the goods or services that the Group has promised to transfer to the customer. The Group applies the relevant output or input method consistently to similar performance obligations in other contracts.

When using the output method, the Group recognises revenue on the basis of direct measurements of the value to the customer of the goods and services transferred to date relative to the remaining goods and services under the contract. Where the output method is used, in particular for long term service contracts where the series guidance is applied, the Group often uses a method of time elapsed which requires minimal estimation. Certain long term contracts use output methods based upon estimation of number of users, level of service activity or fees collected.

If performance obligations in a contract do not meet the over time criteria, the Group recognises revenue at a point in time. This may be at the point of physical delivery of goods and acceptance by a customer or when the customer obtains control of an asset or service in a contract with customer-specified acceptance criteria.

Performance obligations

The nature of contracts or performance obligations categorised within these revenue types include the following:

a) Digital marketing services
This category includes:
- SEO services and media management with performance conditions linked to the completion of the contracts;
- Marketing consulting which is invoiced as the service is being performed with the performance obligations satisfied during the delivery of the service;
- Application development and subscription services which include content fees, page view fees and user subscription fees linked to the activity of subscribers; and
- Website services which include bespoke website builds, hosting fees and creative and design services. Performance obligations are linked to milestone events and for hosting, on an ongoing delivery basis.

Revenue in relation to digital marketing services is recognised over time.

b) Product and Platform sales
This category includes the sale of products and sale of products via platforms. Performance obligations are satisfied on delivery of the goods to the customer. Revenue is recognised at a point in time.

Disaggregation of revenue

The Group disaggregates revenue from contracts with customers by contract type, which includes Digital Marketing and Product and Platform sales as management believe this best depicts how the nature, amount, timing and uncertainty of the Group's revenue and cash flows.

Contract assets and contract liabilities

The Group recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities in the statement of financial position. Similarly, if the Group satisfies a performance obligation before it receives the consideration, the Group recognises either a contract asset or a receivable in its statement of financial position, depending on whether something other than the passage of time is required before the consideration is due.

Note 1: Statement of material accounting policies (continued)

(i) Revenue recognition (continued)

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of revenue can be reliably measured. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that assets' net carrying amount on initial recognition.

(j) Impairment of tangible and intangible assets other than goodwill

The Group assesses at each balance date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Group makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of its fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets and the asset's value in use cannot be estimated to be close to its fair value. In such cases the asset is tested for impairment as part of the cash-generating unit to which it belongs. When the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset or cash-generating unit is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses relating to continuing operations are recognised in those expense categories consistent with the function of the impaired asset unless the asset is carried at revalued amount (in which case the impairment loss is treated as a revaluation decrease).

An assessment is also made at each balance date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised.

If that is the case the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in profit or loss unless the asset is carried at revalued amount, in which case the reversal is treated as a revaluation increase. After such a reversal the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

(k) Financial instruments

Recognition and derecognition

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and initial measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with AASB 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Note 1: Statement of material accounting policies (continued)

(k) Financial instruments (continued)

Classification and initial measurement of financial assets (continued)

For the purpose of subsequent measurement, financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost
- fair value through profit or loss (FVTPL)
- equity instruments at fair value through other comprehensive income (FVOCI)
- debt instruments at fair value through other comprehensive income (FVOCI).

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

The classification is determined by both:

- the entity's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets to collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method.

Discounting is omitted where the effect of discounting is immaterial.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit or loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply.

The category also contains an equity investment. The Group accounts for the investment at FVTPL and did not make the irrevocable election to account for the investment in unlisted and listed equity securities at fair value through other comprehensive income (FVOCI). The fair value was determined in line with the requirements of AASB 9, which does not allow for measurement at cost.

Assets in this category are measured at fair value with gains or losses recognised in profit or loss.
The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

Note 1: Statement of material accounting policies (continued)

(k) Financial instruments (continued)

Subsequent measurement of financial assets (continued)

Equity instruments at fair value through other comprehensive income (Equity FVOCI)

Investments in equity instruments that are not held for trading are eligible for an irrevocable election at inception to be measured at FVOCI.
Under Equity FVOCI, subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to profit or loss.

Dividend from these investments continue to be recorded as other income within the profit or loss unless the dividend clearly represents return of capital.

This category includes unlisted equity securities that were previously classified as 'available-for-sale' under AASB 139. Any gains or losses recognised in other comprehensive income (OCI) are not recycled upon derecognition of the asset.

Debt instruments at fair value through other comprehensive income (Debt FVOCI)

Financial assets with contractual cash flows representing solely payments of principal and interest and held within a business model of collecting the contractual cash flows and selling the assets are accounted for at debt FVOCI.

The Group accounts for financial assets at FVOCI if the assets meet the following conditions:

- they are held under a business model whose objective it is to "hold to collect" the associated cash flows and sell financial assets; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Any gains or losses recognised in other comprehensive income (OCI) will be recycled upon derecognition of the asset.

Impairment of financial assets

AASB 9's impairment requirements use forward-looking information to recognise expected credit losses – the 'expected credit loss (ECL) model'.

Instruments within the scope of the requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under AASB 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Group considers a broad range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Level 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Level 2').
- 'Level 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Note 1: Statement of material accounting policies (continued)

(k) Financial instruments (continued)

Impairment of financial assets (continued)

Trade and other receivables and contract assets

The Group makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument. In calculating, the Group uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

The Group assess impairment of trade receivables on a collective basis as they possess shared credit risk characteristics they have been grouped based on the days past due.

Classification and measurement of financial liabilities

The Group's financial liabilities include borrowings, trade and other payables and derivative financial instruments.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Group designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

(l) Goodwill

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost of the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities.

Following initial recognition, goodwill is measured at cost less any accumulated impairment losses.

Goodwill is reviewed for impairment annually or more frequently if events or changes in circumstances indicate that the carrying value may be impaired.

For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash-generating units, or groups of cash-generating units, that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the Group are assigned to those units or groups of units.

Each unit or group of units to which the goodwill is so allocated:

- represents the lowest level within the Group at which the goodwill is monitored for internal management purposes;
- and is not larger than a segment based on either the Group's primary or the Group's secondary reporting format determined in accordance with AASB 8 Operating Segments.

Impairment is determined by assessing the recoverable amount of the cash-generating unit or groups of cash-generating units, to which the goodwill relates. When the recoverable amount of the cash-generating unit or groups of cash-generating units is less than the carrying amount, an impairment loss is recognised. When goodwill forms part of a cash-generating unit or groups of cash-generating units and an operation within that unit is disposed of, the goodwill associated with the operation disposed of is included in the carrying amount of the operation when determining the gain or loss on disposal of the operation. Goodwill disposed of in this manner is measured based on the relative values of the operation disposed of and the portion of the cash-generating unit retained.

Impairment losses recognised for goodwill are not subsequently reversed.

Note 1: Statement of material accounting policies (continued)

(m) Intangible assets

Intangible assets acquired separately

Intangible assets acquired separately are recorded at cost less accumulated amortisation and impairment. Amortisation is charged on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method is reviewed at the end of each annual reporting period, with any changes in these accounting estimates being accounted for on a prospective basis.

Internally generated intangible assets – research and development expenditure

Expenditure on research activities is recognised as an expense in the period in which it is incurred. Where no internally-generated intangible asset can be recognised, development expenditure is recognised as an expense in the period as incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following have been demonstrated:
- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- The intention to complete the intangible asset and use or sell it;
- The ability to use or sell the intangible asset;
- How the intangible asset will generate probable future economic benefits;
- The availability of adequate technical, financial and other resources to complete development and to use or sell the intangible asset; and
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets acquired separately.

Amortisation is calculated on a straight-line basis over the estimated useful life of 2-5 years. The assets' residual value, useful lives and amortisation are reviewed and adjusted if appropriate, at each financial year end.

Intangible assets acquired in a business combination

Intangible assets acquired in a business combination are identified and recognised separately from goodwill where they satisfy the definition of an intangible asset and their fair values can be measured reliably.

Subsequent to initial recognition, intangible assets acquired in a business combination are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets acquired separately.

(n) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

The component of the convertible notes that exhibits characteristics of a liability is recognised as a liability in the statement of financial position, net of transaction costs.

Note 1: Statement of material accounting policies (continued)

(n) Borrowings (continued)

On the issue of the convertible notes the fair value of the liability component is determined using a market rate for an equivalent non-convertible bond and this amount is carried as a non-current liability on the amortised cost basis until extinguished on conversion or redemption. The increase in the liability due to the passage of time is recognised as a finance cost. The remainder of the proceeds are allocated to the conversion option that is recognised and included in shareholders equity as a convertible note reserve, net of transaction costs. The carrying amount of the conversion option is not remeasured in the subsequent years. The corresponding interest on convertible notes is expensed to profit or loss.

Borrowings are removed from the statement of financial position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss as other income or finance costs.

Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

(o) Share-based payments

The Group provides benefits to employees (including senior executives) of the Group in the form of share-based payments, whereby employees render services in exchange for shares or rights over shares (equity-settled transactions).

The cost of these equity-settled transactions with employees is measured by reference to the fair value of the equity instruments at the date at which they are granted. The fair value is determined with reference to the listed market price of a comparable equity instrument or by using a Black-Scholes or Binomial model, further details of which are given in Note 21.

In valuing equity-settled transactions, no account is taken of any performance conditions, other than conditions linked to the price of the shares of RooLife Group Ltd (market conditions) if applicable.

The cost of equity-settled transactions is recognised, together with a corresponding increase in equity, over the period in which the performance and/or service conditions are fulfilled, ending on the date on which the relevant employees become fully entitled to the award (the vesting period).

The cost of equity-settled transactions with those other than employees are measured at the fair value of the goods or service received, unless fair value cannot be estimated reliably.

The cumulative expense recognised for equity-settled transactions at each balance date until vesting date reflects (i) the extent to which the vesting period has expired and (ii) the Group's best estimate of the number of equity instruments that will ultimately vest. No adjustment is made for the likelihood of market performance conditions being met as the effect of these conditions is included in the determination of fair value at grant date. The statement of profit or loss on comprehensive income charge or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period.

No expense is recognised for awards that do not ultimately vest, except for awards where vesting is only conditional upon a market condition.

If the terms of an equity-settled award are modified, as a minimum an expense is recognised as if the terms had not been modified. In addition, an expense is recognised for any modification that increases the total fair value of the share-based payment arrangement, or is otherwise beneficial to the employee, as measured at the date of modification.

If an equity-settled award is cancelled, it is treated as if it had vested on the date of cancellation, and any expense not yet recognised for the award is recognised immediately. However, if a new award is substituted for the cancelled award and designated as a replacement award on the date that it is granted, the cancelled and new award are treated as if they were a modification of the original award, as described in the previous paragraph.

For equity-settled share-based payment transactions with parties other than employees or those providing like service, the Group will measure the goods or services received, and the corresponding increase in equity, directly, at the fair value of the goods or services received, unless that fair value cannot be estimated reliably or where the fair value deemed in the agreement is materially different, than the value of the equity instruments on the date control passes.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 2: Revenue and expenses

Revenue

The Group derives its revenue from the sale of goods and the provision of services at a point in time and over time.

	2026 $	2025 $
Revenue from contracts with customers	9,930,056	2,697,955
Reconciliation of revenue from contracts with customers		
At a point in time		
Product and Platform sales	9,634,929	1,897,018
	9,634,929	1,897,018
Over time		
Digital marketing services	295,127	800,937
	295,127	800,937
Total Revenue	9,930,056	2,697,955

Unearned revenue at year end in relation to incomplete performance obligations amounted to $19,600 (2025: $139,324).

Other income

	2026 $	2025 $
Interest income	8,056	28,649
Gain on extinguishment of financial liability	20,358	3,284
Corporate services income	8,217	-
Grants and subsidies	-	1,603
	36,631	33,536

Other expenses

	2026 $	2025 $
Accountancy fees	33,655	16,391
Auditor's remuneration	76,604	74,377
Bad and doubtful debts	(1,938)	32,183
Foreign exchange (gain) /loss	(27,748)	4,602
Interest expense	11,146	48,992
Legal fees	41,910	84,771
Rent and associated costs	18,603	17,042
Subscriptions and fees	54,288	74,144
Travel and accommodation	55,824	123,463
Loss on disposal of fixed assets	2,280	-
Other expenses	124,317	228,200
	388,941	704,165

Note 3: Income tax

Income tax recognised in profit or loss

The major components of tax benefit are:

	2026 $	2025 $
Current tax benefit	-	-
Deferred tax benefit relating to the origination and reversal of temporary differences	-	-
Total tax benefit	-	-

The prima facie income tax benefit on pre-tax accounting loss from operations reconciles to the income tax benefit in the financial statements as follows:

	2026 $	2025 $
Accounting loss before tax from continuing operations	(3,570,640)	(2,760,844)
Income tax benefit calculated at 25% (2025: 25%)	(892,660)	(690,211)
Tax adjustment for foreign companies	9,291	1,560
Tax effect of amounts which are not deductible/(taxable) in calculating taxable income:		
• Effect of expenses that are not deductible in determining taxable profit	432,796	209,718
• Effect of unused tax losses and timing differences not recognised as deferred tax assets	425,516	482,313
• Effect of adjustment in tax from prior period	25,057	(3,380)
Income tax benefit reported in the consolidated statement of comprehensive income	-	-

The tax rate used in the above reconciliation is the corporate tax rate of 25% payable by Australian corporate entities on taxable profits under Australian tax law.

Deferred tax assets comprise:

	2026 $	2025 $
Tax losses - revenue	84,051	24,784

Deferred tax liabilities comprise:

	2026 $	2025 $
Temporary differences	84,051	24,784
	84,051	24,784

Unrecognised deferred tax assets

Deferred tax assets have not been recognised in respect of the following items:

	2026 $	2025 $
Tax losses – revenue	6,241,369	5,772,061
Temporary differences	39,837	59,003
Blackhole expenditure	66,591	91,217
	6,347,797	5,922,281

The tax losses do not expire under current tax legislation. Deferred tax assets have not been recognised in respect of these items because it is not probable that future taxable profit will be available against which the Group can utilise the benefits thereof.

Note 4: Segment reporting

Description of segments

AASB 8 requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the Board of directors in order to allocate resources to the segment and to assess its performance. Management has determined the operating segments based on the reports reviewed by the Board of Directors that are used to make strategic decisions. The Group primarily reports on a geographical segment basis as its risks and rates of return are affected predominantly by differences in the various locations in which it operates and this is the format of the information provided for management purposes.

Segment information

The following tables present revenue and profit/loss information and certain asset and liability information regarding geographical segments for the year ended 30 June 2026. Revenue is attributed to geographical location based on the location of the target market.

30 June 2026	Australia $	Singapore $	China(i) $	Consolidation adjustments $	Total $
Revenue					
Sales to external customers	1,618	-	9,928,438	-	9,930,056
Total	1,618	-	9,928,438	-	9,930,056
Segment result	(2,487,203)	-	85,448	(1,003,736)	(3,576,387)
Interest income	8,041	-	15	-	8,056
Depreciation	(53,739)	-	(294)	-	(54,033)
Amortisation	-	-	(9,193)	-	(9,193)
Impairment expense	(4,999)	-	(196,001)	(1,430,752)	(1,631,752)
Segment assets	15,067,512	-	5,496,355	(15,586,177)	4,977,690
Segment liabilities	(1,713,749)	(4,007,673)	(7,835,971)	9,446,104	(4,111,289)

(i) For the purposes of internal reporting and segment disclosure, the financial results associated with the UK and India operations have been included within the China segment.

Note 4: Segment reporting (continued)

Segment information (continued)

30 June 2025	Australia $	Singapore $	China(i) $	Consolidation adjustments $	Total $
Revenue					
Sales to external customers	9,026	-	2,688,929	-	2,697,955
Total	9,026	-	2,688,929	-	2,697,955
Segment result	(2,121,166)	-	(53,391)	(601,833)	(2,776,390)
Interest income	28,578	-	71	-	28,649
Grants and subsidies	-	-	1,603	-	1,603
Depreciation	(47,825)	-	(798)	-	(48,623)
Amortisation	(6,852)	-	(3,659)	-	(10,511)
Impairment expense	3,821	-	(104,506)	(601,833)	(702,518)
Segment assets	15,794,827	-	2,692,043	(14,801,021)	3,685,849
Segment liabilities	(1,671,112)	(4,007,684)	(4,890,155)	9,480,373	(1,088,578)

(i) During the year ended 30 June 2025, the Group expanded its operational activities in the United Kingdom and India. These activities are supported by resource teams located in China. As such, for the purposes of internal reporting and segment disclosure, the financial results associated with the UK and India operations have been included within the China segment.

Major customers

During the year ended 30 June 2026, approximately $6,678,513 (2025: $1,486,412) of the Group's external revenue was derived from sales to three major China based customers, through the China operating segment.

Other segment information

Segment revenue reconciliation to the statement of comprehensive income

	2026 $	2025 $
Total segment revenue	9,930,056	2,697,955
Inter-segment sales elimination	-	-
Total	9,930,056	2,697,955

Note 5: Loss per share

Basic and diluted loss per share

	2026 Cents per share	2025 Cents per share
Total basic and diluted loss per share attributable to the ordinary equity holders of the Company	(0.19)	(0.23)

Reconciliation of loss used in calculating loss per share

	$	$
Loss attributable to the ordinary equity holders of the Company used in the calculation of basic and diluted loss per share	(3,570,640)	(2,758,158)

Weighted average number of shares used as the denominator

	Number	Number
Weighted average number of ordinary shares used in the denominator in calculating loss per share	1,842,847,997	1,212,103,323

Information concerning classification of securities

Options granted are considered to be potential ordinary shares and have been included in the determination of diluted loss per share to the extent to which they are dilutive (the options are not considered to be dilutive). The options have not been included in the determination of basic loss per share. Details relating to the options are set out in Note 20.

Note 6: Dividends

There were no dividends paid or declared to equity holders during the year ended 30 June 2026.

Note 7: Cash and cash equivalents

	Note	2026 $	2025 $
Cash at bank and on hand		1,114,648	524,334

Cash at bank earns interest at floating rates based on daily bank deposit rates.

At 30 June 2026, the Group had an undrawn amount of $249,999 (2025: $249,999) from its committed borrowing facilities in respect of which all conditions precedent had been met.

Note 7: Cash and cash equivalents (continued)

Reconciliation to the Statement of Cash Flows:

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash on hand and at bank and investments in money market instruments, net of outstanding bank overdrafts.

Cash and cash equivalents as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

	2026 $	2025 $
Cash at bank and on hand, as above	1,114,648	524,334
Balance per statement of cash flows	1,114,648	524,334

Reconciliation of loss for the year to net cash flows from operating activities

	2026 $	2025 $
Net loss for the year	(3,576,387)	(2,760,844)
Unrealised foreign exchange loss/ (gain)	23,905	5,271
Equity settled share-based payment	50,000	123,511
Bad and doubtful debts	(1,938)	35,184
Depreciation	54,033	51,932
Amortisation	9,193	10,511
Impairment of assets	1,631,752	702,518
Loss on disposal of fixed assets	2,280	363
Gain on extinguishment of financial liability	(20,358)	(3,284)
Change in net assets and liabilities:		
(Increase)/Decrease in assets:		
Trade and other receivables	(3,244,577)	98,516
Inventories	188,820	(56,348)
Increase/(Decrease) in liabilities:		
Trade and other payables	2,879,335	(221,792)
Employee provision	27,705	(6,235)
Net cash from operating activities	(1,976,237)	(2,020,697)

Note 7: Cash and cash equivalents (continued)

Changes in liabilities arising from financing activities:

	Note	Short term borrowing $	Long-term borrowing $
Balance at 30 June 2025	17	-	-
Net cash from financing activities		325,000	-
Non cash transactions from financing activities		6,760	-
Balance at 30 June 2026	17	331,760	-

Note 8: Trade and other receivables

	Note	2026 $	2025 $
Trade debtors	(i)	171,557	456,626
Allowance for impairment		(47,567)	(49,505)
Total		123,990	407,121

(i) the average credit period on sales of goods and rendering of services is 30 days.

In determining the recoverability of a trade receivable, the Group considers any changes in the credit quality of the trade receivable from the date credit was initially granted up to the balance date. The concentration of credit risk is limited due to the customer base being large and unrelated. The above allowance for impairment relates to specific debtors which management has deemed to be non-recoverable. Accordingly, the Directors believe that there are no further credit provisions required in excess of the allowance for impairment.

		2026 $	2025 $
Other receivables	(ii)	220,421	1,455
Allowance for impairment		(110,211)	-
Total		110,210	1,455

(ii) Other receivables include a balance due from a former commercial party.

In determining the recoverability of other receivables, the Group considers an assessment of expected credit losses by considering available evidence, recovery actions undertaken and a range of possible recovery outcomes. The associated impairment allowance reflects management's best estimate of expected recoverable amounts at reporting date.

Reconciliation of trade and other receivables

	2026 $	2025 $
Trade debtors, noted above	123,990	407,121
Accrued revenue	-	31,183
GST/VAT receivable	20,669	-
Other receivables	110,210	1,455
Total	254,869	439,759

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 9: Financial assets

	Note	2026 $	2025 $
Financial asset	(ii)	80,000	80,000

(i) Shares held in a private company which were granted in settlement for services provided in a web development project. The shares are valued using the price of the most recent capital raise of the entity.

(ii) The financial assets are Level 3 instruments in the fair value hierarchy.

Note 10: Other current assets

		2026 $	2025 $
Prepayments	(i)	3,302,916	278,658
Security deposits		46,254	125,387
Other		3,010	3,011
Total		3,352,180	407,056

(i) Prepayments primarily comprise of advance payments made to suppliers for product to be delivered under contractual purchase agreements.

The Group's operating model involves entering into corresponding purchase and sale contracts for the same underlying product. As a result, prepayments made to suppliers for future product deliveries are often matched by advance payments received from customers for those products. This structure reduces inventory exposure by aligning procurement activities with customer sales commitments.

Note 11: Inventories

	2026 $	2025 $
Inventories at cost	-	252,660
Impairment allowance	-	-
Total	-	252,660

Impairment of inventories:

The net realisable value of inventories is estimated to be in line with the carrying value, therefore, no impairment loss has been recognised during the year (2025: $nil).

Note 12: Property, plant and equipment

Carrying value

30 June 2026	Office equipment $	Computer equipment $	Total $
Cost	15,266	17,991	33,257
Accumulated Depreciation	(7,345)	(14,624)	(21,969)
Carrying value	7,921	3,367	11,288

30 June 2025	Office equipment $	Computer equipment $	Total $
Cost	23,444	39,517	62,961
Accumulated Depreciation	(9,934)	(37,967)	(47,901)
Carrying value	13,510	1,550	15,060

Reconciliation

30 June 2026	Office equipment $	Computer equipment $	Total $
Opening balance	13,510	1,550	15,060
Additions	-	4,215	4,215
Disposal	(2,260)	(905)	(3,165)
Depreciation expense	(3,329)	(1,493)	(4,822)
Closing balance	7,921	3,367	11,288

30 June 2025	Office equipment $	Computer equipment $	Total $
Opening balance	9,600	2,713	12,313
Additions	7,281	3,191	10,472
Disposal	-	(363)	(363)
Depreciation expense	(3,371)	(3,991)	(7,362)
Closing balance	13,510	1,550	15,060

Impairment of fixed assets:

The recoverable amount of fixed assets is estimated to be in line with the carrying value, therefore, no impairment loss has been recognised during the year (2025: $nil).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 13: Right of use assets and lease liabilities

The Group leases its head office premises under a non-cancellable operating lease arrangement. The original lease commenced on 1 July 2024 and had an initial term expiring on 30 June 2026. In June 2026, the Group exercised its option to extend the lease for a further 12-month term, which was accounted for as a lease modification under AASB 16. Lease payments are $42,403 per annum plus GST reviewable at a market review method on 1 July for each term. The lease extension includes a further option to renew for additional terms which are at the election of the Lessee.

Carrying value

	2026 $	2025 $
Right of use assets	80,654	52,674
Lease liabilities - current	40,193	-
Lease liabilities	36,384	53,926

Reconciliation

	2026 $	2025 $
Right of use assets:		
Opening balance	52,674	-
Additions	77,191	97,244
Depreciation expense	(49,211)	(44,570)
Closing balance	80,654	52,674

Impairment of right of use assets:

The recoverable amount of right of use assets is estimated to be in line with the carrying values, therefore, no impairment loss has been recognised during the year (2025: $nil).

Maturity analysis of lease liabilities

Future minimum rentals payable under the leases are as follows:

	2026 $	2025 $
Within one year	40,193	53,926
After one year but not more than five years	36,384	-
More than five years	-	-
	76,577	53,926

Note 14: Other intangible assets

Carrying value

30 June 2026	Technology $	Trademark $	Total $
Cost	186,488	40,036	226,524
Accumulated amortisation	(97,074)	(40,036)	(137,110)
Accumulated impairment	(89,414)	-	(89,414)
Carrying value	-	-	-

30 June 2025	Technology $	Trademark $	Total $
Cost	192,904	40,036	232,940
Accumulated amortisation	(90,634)	(40,036)	(130,670)
Carrying value	102,270	-	102,270

Reconciliation

30 June 2026	Technology $	Trademark $	Total $
Opening balance	102,270	-	102,270
Addition	-	-	-
Amortisation	(9,193)	-	(9,193)
Impairment	(89,414)	-	(89,414)
Foreign currency difference	(3,663)	-	(3,663)
Carrying value	-	-	-

30 June 2025	Technology $	Trademark $	Total $
Opening balance	83,007	6,852	89,859
Addition	22,044	-	22,044
Amortisation	(3,659)	(6,852)	(10,511)
Impairment	-	-	-
Foreign currency difference	878	-	878
Carrying value	102,270	-	102,270

Impairment of intangible assets:

The Group has assessed the recoverable amount of its intangible assets to be $nil. Accordingly, an impairment loss of $89,414 has been recognised during the year (2025: nil).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 15: Goodwill

Carrying value

	2026 $	2025 $
Cost	4,048,766	4,405,266
Accumulated impairment	(4,048,766)	(2,618,014)
Carrying value	-	1,787,252

Reconciliation

	2026 $	2025 $
Opening balance	1,787,252	2,389,085
Disposal	(356,500)	-
Impairment	(1,430,752)	(601,833)
Carrying value	-	1,787,252

Impairment

Goodwill acquired through business combinations has been allocated to the following cash generating units:

- Australia focused digital marketing
- China focused digital marketing and e-commerce

Carrying amount of goodwill allocated to each of the cash generating units:

		2026 $	2025 $
Australia focused digital marketing	(i)	-	356,500
China focused digital marketing and e-commerce	(ii)	-	1,430,752
Carrying value		-	1,787,252

(i) The recoverable amount of the Group's goodwill allocated to the Australia-focused digital marketing cash-generating unit was determined in reference to fair values less costs to sell based on the binding term sheet for Choose Digital Pty Ltd. An impairment of $601,833 was recognised in the year ended 30 June 2025 as carrying value exceeded the recoverable amount.

(ii) The recoverable amount of the Group's goodwill for the China focused digital marketing and e-commerce cash generating unit has been determined by a value-in-use calculation using a discounted cash flow model, based on a one year projection period approved by management and extrapolated for a further five years using a steady rate, together with a terminal value. The pre-tax discount rate used in the value-in-use calculation was 18.2% (30 June 2025: 17.2%).

During the year the Group completed a strategic pivot away from its historical digital marketing and B2C marketplace activities towards its own food and beverage range, including RLG coffee, consumer products and renewal energy verticals. Following changes in the Group's activities and a reassessment of future cashflows, the Group recognised an impairment loss of $1,430,752 (2025: nil) as carrying value exceeded the recoverable amount.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 16: Trade and other payables (current)

	Note	2026 $	2025 $
Trade payables	(i)	241,773	367,333
Accruals		117,998	149,278
Deferred remuneration and bonuses payable		25,094	72,787
Payroll liabilities		88,682	128,078
Security deposits payable		2,145	62,763
GST/VAT payable		-	17,041
Other payables	(ii)	3,095,905	73,264
		3,571,597	870,544

(i) Trade payables are non-interest bearing and are normally settled on 30-day terms.

(ii) Other payables primarily comprise of advance payments received from customers for product to be delivered under contractual purchase agreements. Refer to Note 10(i) for further details.

Note 17: Borrowing

		2026 $	2025 $
Short-term borrowing	(i)	331,760	-

(i) Secured Loan Agreement with Rockford RDF Pty Ltd for a loan amount of $325,000. Establishment fee of 1.5% and interest accrues at 16% per annum on the amount drawn down, payable at maturity. Minimum term of 120 days with a maturity date of 15 June 2027. The facility is secured against and will be repaid from the proceeds of the Company's R&D Tax Incentive upon receipt from the Australian Taxation Office.

Note 18: Provisions

	2026 $	2025 $
Long service leave	27,705	-

Note 19: Issued capital

Share capital

	2026 $	2025 $
1,888,495,564 (30 June 2025: 1,592,781,278) Ordinary shares issued and fully paid	35,932,485	34,088,067

Ordinary shares entitle the holder to participate in dividends and the proceeds on winding up of the Company in proportion to the number of and amounts paid on the shares held. On a show of hands every holder of ordinary shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

Ordinary shares have no par value and the Company does not have a limited amount of authorised capital.

Movement in ordinary share capital

30 June 2026

Date	Details	Note	Number	$
	Opening balance		1,592,781,278	34,088,067
20/08/2025	Shares issued under Placement to private investor	(i)	285,714,286	2,000,000
19/02/2026	Shares issued to Corporate Advisor	(ii)	10,000,000	50,000
	Less: Transaction costs arising on share issue		-	(205,582)
	Closing balance		1,888,495,564	35,932,485

(i) Shares issued to private investors at a price of $0.007 per share, together with 1 free attaching Option, exercisable at $0.01 with an expiry of 26 September 2026, for every 2 shares purchased. The issue of the free attaching options was subject to shareholder approval which was obtained at the Company's Annual General Meeting.

(ii) Shares issued to Corporate Advisor, Spark Plus Pte Ltd for investor relations and corporate advisory services rendered.

Note 19: Issued capital (continued)

Movement in ordinary share capital (continued)

30 June 2025

Date	Details	Note	Number	$
	Opening balance		782,381,662	31,209,387
15/07/2024	Shares issued under Placement to strategic partner	(i)	11,764,706	100,000
26/09/2024	Shares issued under the Entitlement Issue	(ii)	375,000,000	1,500,000
30/09/2024	Shares issued under the Entitlement Issue	(ii)	7,850,000	31,400
19/12/2024	Shares issued under the Shortfall to the Entitlement Issue	(ii)	19,034,910	76,140
06/02/2025	Shares issued under Placement to sophisticated and professional investors	(iii)	225,000,000	900,000
31/03/2025	Shares issued under Placement to strategic investor	(iv)	74,000,000	296,000
02/04/2025	Conversion of employee Performance Rights	(v)	1,000,000	14,000
26/05/2025	Shares issued to Corporate Advisor	(vi)	7,500,000	30,000
26/05/2025	Shares issued under Placement to strategic investor and Directors	(iv)	89,250,000	357,000
	Less: Transaction costs arising on share issue		-	(425,860)
	Closing balance		1,592,781,278	34,088,067

(i) Shares issued to sales and distribution partner Fujian Jushi Supply Chain Management Co., Ltd at a price of $0.0085 per share. Placement funds were received in the year ended 30 June 2024 and held in escrow subject to issue of shares which occurred on 15 July 2024.

(ii) Shares issued under a renounceable Entitlement Issue announced in August 2024 whereby shareholders were entitled to 1 share for every 1 share held by shareholders registered at the record date at an issue price of $0.004 per share, together with 1 free attaching Option, exercisable at $0.01 with an expiry of 26 September 2026, for every 2 shares held. Included in the entitlement issue was a shortfall offer which allowed Shareholders to apply for additional shares and attaching options in excess of their entitlements.

In accordance with an agreement between the parties, $905,000 of the subscription proceeds due from Westcap Pty Ltd were offset against the Convertible Note repayment owed to Westcap Pty Ltd (refer to Note (7(i) for further details).

(iii) Shares issued to sophisticated and professional investors at a price of $0.004 per share, together with 1 free attaching Option, exercisable at $0.01 with an expiry of 26 September 2026, for every 2 shares purchased. The issue of the free attaching options was subject to shareholder approval.

(iv) Shares issued to strategic investor and representative of a key channel partner in China, Mr Cheng Qingheng and Directors Mr Reece O'Connell and Mr Jeremy Baldock at a price of $0.004 per share. The Placement was undertaken in two tranches with the issue of 74,000,000 shares to Mr Qingheng in Tranche 1 on 31 March 2025 and Tranche 2 subject to shareholder approval.

Tranche 2, which included 64,250,000 shares to Mr Qingheng and 12,500,000 shares each to Mr O'Connell and Mr Baldock was issued after approval for the issue was obtained at the Company's General Meeting held in May 2025.

(v) Shares issued to employee on election to convert vested Performance Rights which were issued in the financial year ended 30 June 2022.

(vi) Shares issued to Corporate Advisor, Spark Plus Pte Ltd. The issue of the shares was subject to shareholder approval, and the options were issued after approval for the issue was obtained at the Company's General Meeting held in May 2025.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 19: Issued capital (continued)

Options over ordinary shares

Options to subscribe for ordinary shares in the Company have been granted as follows:

(i) to employers, directors and consultants under share based payment plans, details of which are disclosed in Note 21; and

(ii) to shareholders as free attaching options under placements offered by the Company.

Movement in options over ordinary shares

30 June 2026

Grant date	Expiry date	Exercise Price		Opening balance	Options issued	Options lapsed	Closing balance
Listed free attaching Options:							
26 September 2024	26 September 2026	$0.01		187,500,000	-	-	187,500,000
30 September 2024	26 September 2026	$0.01		3,925,000	-	-	3,925,000
19 December 2024	26 September 2026	$0.01		9,517,455	-	-	9,517,455
21 May 2025	26 September 2026	$0.01		112,500,000	-	-	112,500,000
10 November 2025	26 September 2026	$0.01	(i)	-	142,857,137	-	142,857,137
Listed Lead Manager Options:							
26 September 2024	26 September 2026	$0.01		15,000,000	-	-	15,000,000
21 May 2025	26 September 2026	$0.01		11,000,000	-	-	11,000,000
10 November 2025	26 September 2026	$0.01	(ii)	-	57,142,857	-	57,142,857
Unlisted Options:							
21 May 2025	21 May 2027	$0.006		10,000,000	-	-	10,000,000
21 May 2025	21 May 2027	$0.01		5,000,000	-	-	5,000,000
Unlisted Director Incentive options:							
21 May 2025	21 May 2027	$0.006		42,500,000	-	-	42,500,000
21 May 2025	21 May 2027	$0.01		42,500,000	-	-	42,500,000
				439,442,455	199,999,994	-	639,442,449

(i) The terms of the share placement to private investor in August 2025 entitled the holder to be issued with 1 free attaching listed option for every 2 ordinary shares purchased at $0.007. The issue of the free attaching options was subject to shareholder approval, and the options were issued after approval for the issue was obtained at the Company's Annual General Meeting held in October 2025.

(ii) Listed Options issued to the Lead Manager of the share placement completed in August 2025, Alpine Capital Pty Ltd. The issue of the Lead Manager options was subject to shareholder approval, and the options were issued after approval for the issue was obtained at the Company's Annual General Meeting held in October 2025.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 19: Issued capital (continued)

Movement in options over ordinary shares (continued)

30 June 2025

Grant date	Expiry date	Exercise Price		Opening balance	Options issued	Options lapsed	Closing balance
Listed free attaching Options:							
26 September 2024	26 September 2026	$0.01	(i)	-	187,500,000	-	187,500,000
30 September 2024	26 September 2026	$0.01	(i)	-	3,925,000	-	3,925,000
19 December 2024	26 September 2026	$0.01	(i)	-	9,517,455	-	9,517,455
21 May 2025	26 September 2026	$0.01	(ii)	-	112,500,000	-	112,500,000
Listed Lead Manager Options:							
26 September 2024	26 September 2026	$0.01	(iii)	-	15,000,000	-	15,000,000
21 May 2025	26 September 2026	$0.01	(iv)	-	11,000,000	-	11,000,000
Unlisted Performance Options:							
30 December 2021	30 November 2024	$0.05	(v)	30,000,000	-	(30,000,000)	-
Unlisted Options:							
30 December 2021	30 November 2024	$0.05	(vi)	4,807,691	-	(4,807,691)	-
21 May 2025	21 May 2027	$0.006	(vii)	-	10,000,000	-	10,000,000
21 May 2025	21 May 2027	$0.01	(viii)	-	5,000,000	-	5,000,000
Unlisted Director Incentive options:							
21 May 2025	21 May 2027	$0.006	(ix)	-	42,500,000	-	42,500,000
21 May 2025	21 May 2027	$0.01	(ix)	-	42,500,000	-	42,500,000
				34,807,691	439,442,455	(34,807,691)	439,442,455

(i) The terms of the Entitlement Issue announced in August 2024 entitled the holder to be issued with 1 free attaching listed option for every 2 ordinary shares purchased at $0.004.

(ii) The terms of the share placement to sophisticated and professional investors in February 2025 entitled the holder to be issued with 1 free attaching listed option for every 2 ordinary shares purchased at $0.004. The issue of the free attaching options was subject to shareholder approval, and the options were issued after approval for the issue was obtained at the Company's General Meeting held in May 2025.

(iii) Listed Options issued to the Lead Manager of the Entitlement issue, Mahe Capital Pty Ltd.

(iv) Listed Options issued to the Lead Manager of the share placement completed in February 2025, Spark Plus Pte Ltd. The issue of the Lead Manager options was subject to shareholder approval, and the options were issued after approval for the issue was obtained at the Company's General Meeting held in May 2025.

(v) Unlisted Performance Options were cancelled due to the lapse of the conditional right due to vesting conditions not being met.

(vi) Unlisted Options lapsed due to the expiry of the option without exercise.

(vii) The Company issued 10,000,000 unlisted options to the Lead Manager, Morgans Corporate Limited, of the share placement completed in March 2025. The issue of the Lead Manager options was subject to shareholder approval, and the options were issued after approval for the issue was obtained at the Company's General Meeting held in May 2025.

(viii) The Company issued 5,000,000 unlisted options to the Corporate Advisor, Spark Plus Pte Ltd. The issue of the options was subject to shareholder approval, and the options were issued after approval for the issue was obtained at the Company's General Meeting held in May 2025.

(ix) The Company issued 85,000,000 incentive unlisted options to Directors during the year after approval for the issue, as required under Listing Rule 10.11, was obtained at the Company's General Meeting held in May 2025.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 20: Reserves

	2026 $	2025 $
Share based payments reserve	194,333	137,190
Foreign currency translation reserve	(30,159)	25,136
	164,174	162,326

Nature and purpose of reserves

Share based payments reserve

This reserve is used to record the value of equity benefits provided to directors and executives as part of their remuneration, as well as to consultants and advisors for provision of services.

Foreign currency translation reserve

The foreign currency translation reserve is used to record exchange differences arising from the translation of the financial statements of foreign subsidiaries.

Movement in reserves

Share-based payments reserve

	Note	2026 $	2025 $
Opening balance		137,190	1,623,650
Listed Options granted to Lead manager of August 2025 Placement	21	57,143	-
Performance Rights granted to employee in prior year vested	21	-	3,511
Conversion of Performance Rights issued to employee to ordinary shares due to vesting conditions being met	19	-	(14,000)
Lapse of Performance Rights issued to Directors in prior periods due to vesting conditions not met		-	(82,500)
Lapse of Performance rights issued to AuLife in prior periods cancelled by agreement		-	(8,400)
Listed Options granted to Lead manager of Entitlement Issue	19,21	-	26,190
Listed Options granted to Lead manager of February 2025 Placement	19,21	-	11,000
Unlisted Options granted to Lead Manager of March 2025 Placement	19,21	-	10,000
Unlisted Options granted to Corporate Advisor	19,21	-	5,000
Incentive Unlisted Options granted to Directors	19,21	-	85,000
Lapse of Unlisted Options granted in prior periods due to expiry		-	(965,918)
Lapse of Unlisted Options granted in prior periods due to vesting conditions not being met		-	(18,902)
Lapse of Listed options granted in prior periods due to expiry		-	(537,441)
Closing balance		194,333	137,190

Foreign currency translation reserve

	2026	2025
Opening balance	25,136	24,777
Currency translation differences arising during the year	(55,295)	359
Closing balance	(30,159)	25,136

Note 21: Share-based payment plans

Performance rights

30 June 2026
No performance rights have been issued during the year.

30 June 2025
No performance rights have been issued during the year. The performance rights on issue at the commencement of the year expired during the year.

Movement in performance rights

30 June 2026
No performance rights were on issue during the year.

30 June 2025

Movement	Number Opening balance	Number Shares cancelled	Number Shares converted to ordinary shares	Number Closing balance
Class A Director	6,600,000	(6,600,000)	-	-
Class B Director	13,400,001	(13,400,001)	-	-
Class C Director	7,500,000	(7,500,000)	-	-
Class D Director	7,500,000	(7,500,000)	-	-
Employee	8,500,000	(7,500,000)	(1,000,000)	-
Condition A	40,000,000	(40,000,000)	-	-
Condition B	10,000,000	(10,000,000)	-	-
Condition C	4,000,000	(4,000,000)	-	-
Condition D	4,000,000	(4,000,000)	-	-
Total	101,500,001	(100,500,001)	(1,000,000)	-

Share-based payment expense

	2026 $	2025 $
Performance rights issued to directors, employees and consultants	-	3,511
Shares issued to consultant for services rendered	50,000	30,000
Unlisted options issued to directors and consultants	-	90,000
	50,000	123,511

Share Options

The Company has an Incentive Share Option Plan ("ISOP") under which options to subscribe for the Company's shares can be granted to certain directors and executives.

Options issued during the year were issued outside of the ISOP. The Company refers to these as Special Purpose Options and whilst no formal plan has been adopted for these options, the Company refers to any issues outside of the shareholder approval ISOP as being issued under the Special Purpose Option Plan ("SPP").

The purpose of both the SPP and ISOP is to:

- assist in the reward, retention and motivation of eligible participants;
- link the reward of eligible participants and the creation of shareholder value;
- align interests of eligible participants more closely with the interest of shareholders by providing an opportunity for eligible participants to receive shares;
- provide eligible participants with the opportunity to share in any future growth in value of the Company; and
- provide greater incentive for eligible participants to focus on the Company's longer-term goals.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 21: Share-based payment plans (continued)

Share Options (continued)

The following share option based payment arrangements were in place during the current period:

30 June 2026

	Number	Grant date	Expiry date	Exercise price $	Fair value at grant date $	Vesting date
Listed Lead Manager Options:						
Alpine Capital Pty Ltd	57,142,857	10 November 2025	26 September 2026	$0.01	$57,143	10 November 2025

There has been no alteration of the terms and conditions of the above share-based payment arrangement since grant date.

The fair value of the equity settled Listed Options, with non-market conditions, granted to Lead Manager, Alpine Capital Pty Ltd, are measured in reference to the market price of the listed option price of RLGO options on measurement date, being $0.001 per option.

30 June 2025

	Number	Grant date	Expiry date	Exercise price $	Fair value at grant date $	Vesting date
Listed Lead Manager Options:						
Mahe Capital Pty Ltd	15,000,000	26 September 2024	26 September 2026	$0.01	$26,190	26 September 2024
Spark Plus Pte Ltd	11,000,000	21 May 2025	26 September 2026	$0.01	$11,000	21 May 2025
Unlisted Options						
Morgans Corporate Limited	5,000,000	21 May 2025	21 May 2027	$0.006	$5,000	21 May 2025
Morgans Corporate Limited	5,000,000	21 May 2025	21 May 2027	$0.01	$5,000	21 May 2025
Spark Plus Pte Ltd	5,000,000	21 May 2025	21 May 2027	$0.006	$5,000	21 May 2025
Unlisted Incentive Options						
Bryan Carr	13,750,000	21 May 2025	21 May 2027	$0.01	$13,750	21 May 2025
Bryan Carr	13,750,000	21 May 2025	21 May 2027	$0.006	$13,750	21 May 2025
Terence Leung	2,500,000	21 May 2025	21 May 2027	$0.01	$2,500	21 May 2025
Terence Leung	2,500,000	21 May 2025	21 May 2027	$0.006	$2,500	21 May 2025
Grant Pestell	11,250,000	21 May 2025	21 May 2027	$0.01	$11,250	21 May 2025
Grant Pestell	11,250,000	21 May 2025	21 May 2027	$0.006	$11,250	21 May 2025
Jeremey Baldock	7,500,000	21 May 2025	21 May 2027	$0.01	$7,500	21 May 2025
Jeremey Baldock	7,500,000	21 May 2025	21 May 2027	$0.006	$7,500	21 May 2025
Reece O Connell	7,500,000	21 May 2025	21 May 2027	$0.01	$7,500	21 May 2025
Reece O Connell	7,500,000	21 May 2025	21 May 2027	$0.006	$7,500	21 May 2025

Note 21: Share-based payment plans (continued)

Share Options (continued)

The fair value of the equity settled Listed Options (which were not listed on grant date), with non-market conditions, granted to Lead Manager, Mahe Capital Pty Ltd, are estimated at grant date using the Black & Scholes model, taking into account the terms and conditions upon which the options were granted, as follows:

	Note	
Expected volatility (%)	(i)	161%
Risk-free interest rate (%)		3.55%
Expected life of option (days)	(ii)	730
Exercise price (cents)		1.0
Grant date share price (cents)	(iii)	0.3

(i) The expected volatility reflects the assumption that the historical volatility is indicative of future trends, which may also not necessarily be the actual outcome.

(ii) The expected life of the options is not based on historical data and is not necessarily indicative of exercise patterns that may occur. The number of days is calculated by the number of days between the grant date and expiry date of the option.

(iii) The options have been valued at grant date which was 26 December 2024.

The fair value of the equity settled Listed Options, with non-market conditions, granted to Lead Manager, Spark Plus Pte Ltd, are measured in reference to the market price of the listed option price of RLGO options on measurement date, being $0.001 per option.

The fair value of the Unlisted Options exercisable at $0.01 and $0.006, with non-market conditions is measured in reference to the market price of the listed option price of RLGO options on measurement date, being $0.001 per option.

The fair value of the Unlisted Incentive Options exercisable at $0.01 and $0.006, with non-market conditions, is measured in reference to the market price of the listed option price of RLGO options on grant date of 21 May 2025, being $0.001 per option.

The Group performed a binomial valuation of the Unlisted Options exercisable at $0.006 and the valuation was materially in line with the listed option price of RLGO options.

The following table illustrates the movement (number) in share options issued under share based payment arrangements:

	Listed Options		Unlisted Options	
	2026 Number	2025 Number	2026 Number	2025 Number
Outstanding at the beginning of year	26,000,000	-	100,000,000	34,807,691
Granted during the year	57,142,857	26,000,000	-	100,000,000
Lapsed during the year	-	-	-	-
Expired during the year	-	-	-	(34,807,691)
Outstanding at the end of year	83,142,857	26,000,000	100,000,000	100,000,000
Exercisable at the end of year	83,142,857	26,000,000	100,000,000	100,000,000

The weighted average exercise price for listed options and unlisted options is $0.01 (2025: $0.01).
The weight average remaining life of the listed options is 0.24 years and of the unlisted options is 0.9 years.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2026

Note 22: Financial instruments

Capital risk management

The Group manages its capital to ensure that entities in the Group will be able to continue as a going concern while maximising the return to stakeholders through the optimisation of the debt and equity balance.

The capital structure of the Group consists of cash and cash equivalents and equity attributable to equity holders of the parent, comprising issued capital, reserves and accumulated losses.

None of the Group's entities are subject to externally imposed capital requirements.

Operating cash flows are used to maintain and expand operations, as well as to make routine expenditures such as tax and general administrative outgoings.

Gearing levels are reviewed by the Board on a regular basis in line with its target gearing ratio, the cost of capital and the risks associated with each class of capital.

Categories of financial instruments

	2026 $	2025 $
Financial assets		
Cash and cash equivalents	1,114,648	524,334
Trade and other receivables	254,869	439,759
Other current assets	49,264	407,056
Financial liabilities		
Trade and other payables	541,365	870,544
Short-term borrowing	331,760	-
Lease liabilities – current	40,193	53,926
Lease liabilities	36,384	-

Financial risk management objectives

The Group is exposed to market risk (including currency risk, fair value interest rate risk and price risk), credit risk, liquidity risk and cash flow interest rate risk.

Market risk

The Group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates.

Note 22: Financial instruments (continued)

Foreign currency risk management

The Group undertakes certain transactions denominated in foreign currencies, hence exposures to exchange rate fluctuations arise.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities at the balance date expressed in Australian dollars are as follows:

	Liabilities		Assets	
	2026	2025	**2026**	2025
	$	$	**$**	$
United State Dollars (USD or US$)	**(43,674)**	(45,802)	**44,385**	47,243
Singapore Dollars (SGD or S$)	**(165)**	(176)	**-**	-
Hong Kong Dollars (HKD or H$)	**(4,734)**	(8,217)	**8,082**	12,578
Chinese Yuan (CNY)	**(131,851)**	(2,131)	**139,300**	2,644

Foreign currency sensitivity analysis

The Group is exposed to USD, SGD, HKD and CNY currency fluctuations.

The following table details the Group's sensitivity to a 10% increase and decrease in the Australian dollar against the relevant foreign currencies. 10% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the possible change in foreign exchange rates.

The sensitivity analysis includes only outstanding foreign currency denominated monetary items and adjusts their translation at the period end for a 10% change in foreign currency rates. The sensitivity analysis includes external loans as well as loans to foreign operations within the Group where the denomination of the loan is in a currency other than the currency of the lender or the borrower.

A positive number indicates an increase in profit or loss and other equity where the Australian Dollar strengthens against the respective currency. For a weakening of the Australian Dollar against the respective currency there would be an equal and opposite impact on the profit and other equity and the balances below would be negative.

	Profit or loss (i)		Equity (ii)	
	2026	2025	**2026**	2025
	$	$	**$**	$
USD Impact	**65**	131	**(14,084)**	(13,983)
SGD Impact	**(15)**	(16)	**(341,628)**	(364,318)
HKD Impact	**303**	396	**(5,659)**	(4,908)
CNY Impact	**675**	46	**(2,824)**	(2,467)

(i) This is mainly attributable to the exposure outstanding on foreign currency denominated net assets at year-end in the Group.

(ii) This is mainly as a result of the restating of the intercompany loans between the Company and its foreign subsidiaries, where on consolidation the exchange rate difference on restating loans into their AUD equivalent is transferred to the foreign exchange translation reserve in equity.

Note 22: Financial instruments (continued)

Interest rate risk management

The Group is limited in its exposure to interest rate risk as the Group fixes interest rates, where possible, on its borrowings to manage it's interest rate risk. The only exposure to interest rate risk is on the Group's exposures on financial assets and financial liabilities and are detailed in the liquidity risk management section of this note. The Group's interest bearing financial liabilities are at fixed rates and therefore the Group is not materially sensitive to changes in interest rates.

Credit risk management

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 adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group's exposure and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties.

The Group does not have any significant credit risk exposure to any single counterparty or any Group of counterparties having similar characteristics. The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit rating agencies.

The carrying amount of financial assets recorded in the financial statements, net of any allowance for losses, represents the Group's maximum exposure to credit risk without taking account of the value of any collateral obtained.

Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the board of directors, who have built an appropriate liquidity risk management framework for the management of the Group's short, medium and long-term funding and liquidity management requirements.

The Group manages liquidity risk by maintaining adequate cash reserves and by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities. The Group has no non-derivative financial liabilities.

Remaining contractual maturities

The following tables detail the Group's remaining contractual maturity for its financial instrument liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the financial liabilities are required to be paid. The tables include both interest and principal cash flows disclosed as remaining contractual maturities and therefore these totals may differ from their carrying amount in the statement of financial position.

30 June 2026

	Interest rate	1 year or less	1 year to 3 year	Remaining contractual maturities
Non-derivatives				
Non-interest bearing				
Trade and other payables		541,365	-	541,365
Interest bearing				
Lease liability	10%	40,193	36,384	76,577
Short-term borrowing	16%	383,760	-	383,760

30 June 2025

	Interest rate	1 year or less	1 year to 3 year	Remaining contractual maturities
Non-derivatives				
Non-interest bearing				
Trade and other payables		870,544	-	870,544
Interest bearing				
Lease liability	10%	56,890	-	56,890

Note 22: Financial instruments (continued)

Fair value of financial instruments

The Group has a number of financial instruments which are not measured at fair value in the statement of financial position. The directors consider that the carrying value of the financial assets and financial liabilities are considered to be a reasonable approximation of their fair values.

Note 23: Sale of subsidiary

On 11 July 2025, the Group completed the sale of Choose Digital Pty Ltd (Choose), a wholly owned subsidiary. The term sheet specifically stipulated that from 1 July 2025, the purchaser is responsible for all liabilities incurred and entitled to all revenue earned. As a result, the disposal date is deemed to be 1 July 2025.

Consideration Received

- Upfront consideration: $200,000
- Deferred consideration (receivable on or before 31 December 2025): $156,500
- Total consideration: $356,500
- Working Capital Adjustment equal to the Net Asset Position of Choose as at 30 June 2025 of $184,309

Gain/Loss on Disposal

As at 30 June 2025, the Group recognised an impairment expense of $601,833 in relation to the Group's goodwill for the Australia focused digital marketing cash generation unit. The recoverable amount of the cash generating unit was determined in reference to fair value less costs to sell based on the binding term sheet for the sale of Choose. Following the impairment, the carrying amount of the net assets disposed of equalled the total consideration of $356,500. Accordingly, no gain or loss on disposal was recognised.

Net Assets Disposed

The carrying amount of net assets disposed was $184,309, comprising cash, receivables, property, plant & equipment and associated liabilities.

Cash Flow impact

A net cash inflow of $414,365 was recognised within investing activities, being:

	$
Upfront cash consideration	200,000
Deferred cash consideration	156,500
Working Capital Adjustment	184,309
Less: Cash disposed of on sale of Choose	(126,444)
Net cash inflow	414,365

Note 23: Sale of subsidiary (continued)

Discontinued Operation Financial performance information

For comparative purposes, the Group has restated the results for the six-month period ended 30 June 2025 to separately present the disposed entity.

	30 June 2026	30 June 2025
	$	$
Revenue	-	1,921,364
Direct product, logistics and marketing costs	-	(1,102,262)
Staff and contractor costs of providing goods and services	-	(474,344)
Depreciation expense	-	(3,309)
Business development costs	-	(2,000)
Employee costs	-	(195,567)
Other expenses	-	(128,336)
Profit before income tax	-	15,546
Income tax expense	-	-
Profit after income tax expense from discontinued operations	-	15,546

Discontinued Operation Cash flow information

	30 June 2026	30 June 2025
	$	$
Net cash from operating activities	-	160,359
Net cash from investing activities	-	601
Net increase in cash and cash equivalents from discontinued operations	-	160,960

Note 24: Commitments and contingencies

Capital commitments

As at 30 June 2026 and 30 June 2025 the Group has no capital commitments.

Contingent liabilities

As at 30 June 2026 and 30 June 2025 the Group has no contingent liabilities.

Note 25: Related party disclosure

Parent entity

RooLife Group Ltd is the ultimate Australian parent entity and ultimate parent of the Group.

Subsidiaries

Interests in subsidiaries are set out in Note 26 below.

Note 25: Related party disclosure(continued)

Key management personnel compensation

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

	2026 $	2025 $
Short-term employee benefits	842,413	1,022,474
Post-employment benefits	47,435	61,953
Share-based payments	-	85,949
	889,848	1,170,376

During the year ended 30 June 2026 and 30 June 2025, no share options were exercised by, and no loans were made to key management personnel.

Key management personnel transactions

Related party transactions with key management personnel are described below. These payments were made based on normal commercial terms and conditions.

The following amounts were paid to Murcia Pestell Hillard Pty Ltd, a company related to Mr. G Pestell:

	2026 $	2025 $
Provision of general legal services	19,269	78,493
Provision of legal service related to capital raising	-	22,000
	19,269	100,493
The following amounts were paid to ITS Consulting Pty Ltd and Shabaz Family Trust, organisations related to Mr. B Carr:		
Interest on long-term borrowings	-	9,288
The following amount were paid to Xiaodan Wu, a person related to Mr. T Leung:		
Interest on convertible note	-	1,973
Total	19,269	111,754

As at 30 June 2026, there were no outstanding balance on loans and convertible notes with related parties.

Note 26: Interests in subsidiaries

The consolidated financial statements include the financial statements of RooLife Group Ltd and the subsidiaries listed in the following table.

Name of entity	Country of incorporation	% Equity interest 2026 %	2025 %	Investment 2026 $	2025 $
OpenDNA (Singapore) Pte Ltd	Singapore	100	100	98	98
CHOOSE Digital Pty Ltd (i)	Australia	-	100	-	658,333
RooLife Pty Ltd	Australia	100	100	558,334	558,334
RooLife (HK) Limited	Hong Kong	100	100	-	-
Blackglass Pty Ltd	Australia	100	100	300,000	300,000
QBID Pty Ltd	Australia	100	100	652,851	652,851
QBID Holdings Pty Ltd	Australia	100	100	-	-
RLG Trade Pty Ltd	Australia	100	100	-	-
Qualis Brands Pty Ltd	Australia	100	100	-	-
RooLife China Ltd	China	100	100	-	-
Remedy Drinks China Pty Ltd	Australia	100	100	-	-
Vora Health Group Pty Ltd	Australia	100	100	38,157	38,157
RLG Marketplace Pty Ltd	Australia	100	100	-	-
HydraLyte Global Pty Ltd	Australia	100	100	-	-
RLG Kangaroo Beer Pty Ltd	Australia	100	100	-	-
RooLife Global Commerce (Zhuhai) Co., Ltd (ii)	China	100	-	-	-
Liange Coffee (Zhuhai) Co., Ltd.(iii)	China	60	-	-	-

(i) Choose Digital Pty Ltd was disposed on 11 July 2025. The term sheet specifically stipulated that from 1 July 2025, the purchaser is responsible for all liabilities incurred and entitled to all revenue earned. As a result, the disposal date is deemed to be 1 July 2025.

(ii) RooLife Global Commerce (Zhuhai) Co., Ltd was incorporated on 16 September 2025.

(iii) Liange Coffee (Zhuhai) Co., Ltd was incorporated on 26 September 2025. The non-controlling interests hold 40% of the voting rights of Liange Coffee (Zhuhai) Co., Ltd.

RooLife Group Ltd is the ultimate Australia parent entity and the ultimate parent of the Group. Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation.

Note 27: Parent entity disclosures

	2026 $	2025 $
Financial position		
Current assets	1,036,844	313,471
Non-current assets – equipment	91,941	64,275
Non-current assets – investments in, and loans to, subsidiaries	471,281	2,590,811
Current liabilities	(629,384)	(371,286)
Non-current liability	(104,282)	-
Net assets	866,400	2,597,271
Equity		
Issued capital, net of capital raising costs	35,932,485	34,088,067
Share-based payments reserve	194,333	137,190
Accumulated losses	(35,260,418)	(31,627,986)
Total equity	866,400	2,597,271
Financial performance		
Loss for the year	(3,632,432)	(2,760,485)
Other comprehensive loss	-	-
Total comprehensive loss	(3,632,432)	(2,760,485)

Significant accounting policies

The accounting policies of the parent entity are consistent with those of the Group, as disclosed in Note 1, 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.

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

As at 30 June 2026, the Company has not entered into any cross guarantees with any of its subsidiaries (30 June 2025: Nil).

Contingent liabilities of the parent entity

As at 30 June 2026 the Company has no contingent liabilities (30 June 2025: Nil).

Capital commitments

As at 30 June 2026 the Company has no capital commitments (30 June 2025: Nil).

Note 28: Auditor's remuneration

The auditor of RooLife Group Ltd is HLB Mann Judd.

	2026 $	2025 $
Auditor of the parent entity		
Audit or review of the financial statements	76,604	74,377
	76,604	74,377
Network firm of the parent Company auditor		
Audit of financial statements for Roolife (HK) Limited	-	-
Other services for RooLife (HK) Limited	773	2,753
	773	2,753
	77,377	77,130

Note 28: Events subsequent to the reporting date

On 29 July 2026, the Company announced the completion of a strategic placement to raise $1,060,000 (before costs) from institutional and sophisticated investors with 424,000,000 ordinary shares to be issued at an issue price of $0.0025 per share. On 06 August 2026, the Company completed the allotment of the Placement Shares.

On 29 July 2026, the Company announced that it had entered into a Binding Term Sheet to acquire renewable energy business operations of Kabunga Holdings Pty Ltd. The acquisition was completed on 24 August 2026 and the key terms of the acquisition are as follows:

- No cash consideration is payable.
- 100% scrip, performance-based consideration consisting of 80,000,000 Shares ("Upfront Shares") and 400,000,000 performance rights ("Performance Rights"), each convertible into one Share at a deemed issue price of $0.0025 subject to satisfaction of performance milestones. Approximately 83% of the consideration remains contingent upon future revenue and profitability targets being achieved.
- Upfront Shares to be issued at a deemed issue price of $0.0025 per Share (amounting to a deemed value of $200,000).
- Performance Rights to be issued at a deemed issue price of $0.0025 comprise:
  - Tranche 1 Performance Rights: 80,000,000, each convertible into a Share subject to and conditional upon the Business securing a $2.5 million revenue contract and delivering $312,500 gross profit;
  - Tranche 1 Performance Rights: 160,000,000, each convertible into a Share subject to and conditional upon the Business securing a $5 million revenue contract and delivering $312,500 gross profit; and
  - Tranche 1 Performance Rights: 160,000,000, each convertible into a Share subject to and conditional upon the Business securing a $5 million revenue contract and delivering $312,500 gross profit;
- Upfront Shares and Performance Rights are to be issued subject to RLG shareholder approval within two months of completion of the Acquisition. Shares issued on conversion of the Performance Rights will be subject to a 12-month voluntary escrow period.

As the acquisition occurred after 30 June 2026, no amounts relating to the transaction have been recognised in these financial statements. As at the date of authorisation of these financial statements, the estimated value of the consideration associated with the acquisition is approximately $200,000. The final allocation of cost to the acquired assets has not yet been completed.

Other than the matters disclosed above, there has been no other matter or circumstance that has arisen after balance date that has significantly affected, or may significantly affect, the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial periods.

CONSOLIDATED ENTITY DISCLOSURE STATEMENT

Name of Entity	County of Incorporation	Equity interest %	Tax Residency	Foreign Jurisdiction
RooLife Group Ltd	Australia	Parent Entity	Australian	Not applicable
OpenDNA (Singapore) Pte Ltd	Singapore	100	Foreign	Singapore
RooLife Pty Ltd	Australia	100	Australian	Not applicable
RooLife (HK) Limited	Hong Kong	100	Foreign	Hong Kong
Blackglass Pty Ltd	Australia	100	Australian	Not applicable
QBID Pty Ltd	Australia	100	Australian	Not applicable
QBID Holdings Pty Ltd	Australia	100	Australian	Not applicable
RLG Trade Pty Ltd	Australia	100	Australian	Not applicable
Qualis Brands Pty Ltd	Australia	100	Australian	Not applicable
RooLife China Ltd	China	100	Foreign	China
Remedy Drinks China Pty Ltd	Australia	100	Australian	Not applicable
Vora Health Group Pty Ltd	Australia	100	Australian	Not applicable
RLG Marketplace Pty Ltd	Australia	100	Australian	Not applicable
HydraLyte Global Pty Ltd	Australia	100	Australian	Not applicable
RLG Kangaroo Beer Pty Ltd	Australia	100	Australian	Not applicable
RooLife Global Commerce (Zhuhai) Co., Ltd	China	100	Foreign	China
Liange Coffee (Zhuhai) Co., Ltd	China	60	Foreign	China

Basis of preparation

This Consolidated entity disclosure statement (CEDS) has been prepared in accordance with the Corporations Act 2001 and includes information for each entity that was part of the Group as at the end of the financial year in accordance with AASB 10 Consolidated Financial Statements.

Determination of tax residency

Section 295 (3A)(vi) of the Corporations Act 2001 defines tax residency as having the meaning in the Income Tax Assessment Act 1997. The determination of the tax residency involves judgement as there are different interpretations that could be adopted, and which could give rise to a different conclusion on residency.

In determining tax residency, the Group has applied the following interpretations:

Australian tax residency

The Group has applied current legislation and judicial precedent, including having regard to the Tax Commissioner's public guidance in Tax Ruling TR 2018/5.

Foreign tax residency

Where necessary, the Group has used independent tax advisers in foreign jurisdictions to assist in its determination of tax residency to ensure applicable foreign tax legislation has been complied with (see section 295(3a)(vii) of the Corporations Act 2001).

Partnerships and Trusts

None of the entities noted above were trustees of trusts within the Group, partners in a partnership within the Group or participants in a joint venture within the Group.

DIRECTORS' DECLARATION

1. In the opinion of the directors of RooLife Group Ltd ('the Company'):

   a. the accompanying financial statements and notes are in accordance with the Corporations Act 2001 including:

      i. giving a true and fair view of the Group's financial position as at 30 June 2026 and of its performance for the year then ended; and

      ii. complying with Australian Accounting Standards, the Corporations Regulations 2001, professional reporting requirements and other mandatory requirements.

   b. The consolidated entity disclosure statement on page 74 is true and correct.

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

   d. the financial statements and notes thereto are in accordance with International Financial Reporting Standards issued by the International Accounting Standards Board.

2. This declaration has been made after receiving the declarations required to be made to the directors in accordance with Section 295A of the Corporations Act 2001 for the financial year ended 30 June 2026.

This declaration is signed in accordance with a resolution of the board of directors.

Bryan Carr
Managing Director and Chief Executive Officer
Dated: 28 August 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of RooLife Group Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of RooLife Group Limited ("the Company") and its controlled entities ("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, the consolidated statement of changes in equity and 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.

In our opinion, the accompanying financial report of the Group is in accordance with the *Corporations Act 2001*, including:

(a) giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

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 Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("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.

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.

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Key Audit Matter	**How our audit addressed the key audit matter**
Carrying value of Goodwill Refer to Note 15 of the financial report	
In accordance with AASB 136 *Impairment of Assets*, the Group is required to test the cash-generating unit to which goodwill is allocated for impairment annually. We focused on this area because goodwill was material to the Group and management's impairment assessment involved significant judgement over forecast cash flows and the other assumptions used in determining the recoverable amount of the China CGU. During the year, management recognised a full impairment against the goodwill allocated to the China CGU. We considered this matter to be a key audit matter because of the significant audit effort and judgement involved in evaluating management's impairment assessment.	Our procedures included, but were not limited to, the following: – We assessed the identification and carrying amount of the cash-generating unit to which goodwill was allocated; – We reviewed management's assessment of whether impairment indicators existed; – We critically evaluated the methodology and significant assumptions used in management's value-in-use model, including forecast cash flows, growth rates and the discount rate; – We tested the mathematical accuracy of the value-in-use model; – We assessed management's historical forecasting performance and considered its implications for the current forecast; – We performed sensitivity analyses over the significant assumptions used in the model; – We evaluated the reasonableness of management's resulting impairment conclusion; and – We assessed the adequacy of the related disclosures in the financial report.
Going concern Refer to Note 1 (e) of the financial report	
The financial report was prepared on a going concern basis, which assumes the continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. We considered going concern to be a key audit matter because the Group's assessment involved significant judgement in forecasting future cash flows and evaluating the availability and effectiveness of mitigating actions. The assessment was particularly sensitive to the timing and achievement of forecast customer receipts, operating expenditure, anticipated R&D tax incentive receipts and access to funding. If the going concern basis of accounting had been inappropriate, the carrying amounts and classification of certain assets and liabilities, and the related financial statement disclosures, may have been materially different.	Our procedures included, but were not limited to, the following: – We evaluated management's cash flow forecasts and assessed the underlying data and significant assumptions; – We compared significant forecast assumptions with historical financial performance and available supporting evidence; – We tested the mathematical accuracy of the forecasts and performed sensitivity analyses over the significant assumptions; – We considered the Group's historical and subsequent capital-raising activities and verified the receipt of funds from the post-year-end capital raising; – We assessed available funding arrangements and evaluated management's planned mitigating actions; – We considered relevant events occurring subsequent to the reporting date; and – We assessed the adequacy of the related disclosures in the financial report. Our responsibilities in respect of the going concern basis of accounting are included below under Auditor's responsibilities for the audit of the financial report.

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:

(a) 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

(b) 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:

(a) 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

(b) the consolidated entity disclosure statement that is true and correct and is free from material 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 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

– Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON THE REMUNERATION REPORT

Opinion on the Remuneration Report

We have audited the Remuneration Report included within the Directors' Report for the year ended 30 June 2026.

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

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.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

D I Buckley
Partner

Perth, Western Australia
28 August 2026

ADDITIONAL SECURITIES EXCHANGE INFORMATION

The shareholders information set out below was applicable as at 26 August 2026.

(a) Distribution of equity securities

The following is a distribution schedule for fully paid ordinary shares:

Range	Total holders	Units	% of Issued Capital
1 - 1,000	38	5,370	0.00
1,001 - 5,000	32	132,919	0.01
5,001 - 10,000	48	403,382	0.02
10,001 - 100,000	512	24,264,109	1.05
100,001 Over	590	2,287,707,784	98.94
Total	1,220	2,312,495,564	100.00

Unmarketable Parcels

	Minimum Parcel Size	Holders	Units
Minimum $ 500.00 parcel at $0.0040 per unit	125,000	659	28,037,266

(b) Equity security holders

The following is a listing of the top 20 holders of fully paid ordinary shares.

Rank	Name	Units	% Units
1	VEN CAPITAL PTY LTD	185,000,000	8.00
2	BERNE NO 132 NOMINEES PTY LTD <791994 A/C>	102,860,957	4.45
3	CITICORP NOMINEES PTY LIMITED	97,791,343	4.23
4	SPARK PLUS PTE LTD	93,772,410	4.06
5	MEGA HOLDINGS PTY LTD	80,660,954	3.49
6	KAZINDUKI PTY LTD	79,727,058	3.45
7	MACAO BOVELOP LIMITED	78,312,500	3.39
8	CHENG QIMO	78,312,500	3.39
9	CHENG QINGHENG	78,312,500	3.39
10	HUANG TING	78,312,500	3.39
11	MS XIAODAN WU	59,904,447	2.59
12	HEDLAND BUS LINES PTY LTD	53,032,523	2.29
13	PETERLYN PTY LTD <RPC SALMON SUPER FUND A/C>	47,000,000	2.03
14	BNP PARIBAS NOMINEES PTY LTD <IB AU NOMS RETAILCLIENT>	39,624,324	1.71
15	SCINTILLA STRATEGIC INVESTMENTS LIMITED	37,428,571	1.62
16	WESTEND CAPITAL PTY LTD <HAWKSTONE A/C>	36,000,000	1.56
17	MR JAY SHAH	32,338,332	1.40
17	AJAVA HOLDINGS PTY LTD	30,000,000	1.30
19	BERNE NO 132 NOMINEES PTY LTD <798653 A/C>	30,000,000	1.30
20	MS PHAROTH SAN + MR KADEN SAN <PKSAN SUPERFUND A/C>	28,039,389	1.21
Totals: Top 20 holders of ORDINARY FULLY PAID SHARES (Total)		1,346,430,308	58.22
Total Remaining Holders Balance		966,065,256	41.78

ADDITIONAL SECURITIES EXCHANGE INFORMATION (Continued)

(c) Options, Performance Options and Performance Rights on Issue

The following listed options are on issue:

Number of Options	Number of holders	Option Terms
539,442,449	169	Options exercisable at $0.01 expiring 26 September 2026
539,442,449		

The following unlisted options are on issue:

Number of Options	Number of holders	Option Terms
52,500,000	7	Options exercisable at $0.006 expiring 21 May 2027.
47,500,000	6	Options exercisable at $0.01 expiring 21 May 2027.
100,000,000		

(d) Restricted Securities

There are no Restricted Securities on Issue.

(e) Voting rights

Every ordinary shareholder present in person or by proxy at meetings of shareholders shall have one vote for every share held.

Option holders and Performance Share Holders have the right to attend meeting but have no voting rights until the options are exercised or the performance shares convert to ordinary shares.

(f) Substantial holders

The following shareholders are considered substantial shareholders of the Company:

- Ven Capital Pty Ltd: 185,000,000 Shares (Representing 8.00% of total issued shares)
- Daniel Love (Mega Holdings Pty Ltd and Hedland Bus Lines Pty Ltd) 133,693,477 Shares (Representing 5.78% of total issued shares)

(g) Corporate governance statement

In accordance with ASX Listing Rule 4.10.3, the Company's Corporate Governance Statement can be found on its website at rlgcommerce.com

RLG

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