BPH Global Limited
Appendix 4E
Preliminary final report

1. Company details

Name of entity:	BPH Global Limited
ABN:	57 009 104 330
Reporting period:	For the year ended 30 June 2026
Previous period:	For the year ended 30 June 2025

2. Results for announcement to the market

				$
Revenues from ordinary activities	up	1,359.6%	to	3,444,497
Loss from ordinary activities after tax attributable to the owners of BPH Global Limited	up	26.4%	to	(1,661,624)
Loss for the year attributable to the owners of BPH Global Limited	up	26.4%	to	(1,661,624)

Dividends
There were no dividends paid, recommended or declared during the current financial period.

Comments
The loss for the consolidated entity after providing for income tax and non-controlling interest amounted to $1,787,901 (30 June 2025: $1,486,553). This was made up of losses from continuing operations of $1,661,624 (2025: $1,314,293) and losses from discontinued operations of $126,337 (2025: $172,884).

During the year the Group continued operations in Indonesia, operating a seaweed sales operation. The Group has negotiated the sale of its China operations, with completion in process at the date of this report. A provision of $200,000 in relation to unpaid bonus payments to the vendors of the China operation was reversed in the current year due to non-performance.

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	(0.34)	(0.14)

4. Control gained over entities

Not applicable.

5. Loss of control over entities

Not applicable.

6. Dividends

Current period
There were no dividends paid, recommended or declared during the current financial period.

Previous period
There were no dividends paid, recommended or declared during the previous financial period.

7. Dividend reinvestment plans

Not applicable.

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8. Details of associates and joint venture entities

Joint venture and associates are unchanged from the prior year, and did not operate during the year.

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9. Audit qualification or review

Details of audit/review dispute or qualification (if any):

The audit of the financial statements is ongoing and these financial statements are unaudited. It is expected that the audit opinion will contain an emphasis of matter in relation to going concern.

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10. Attachments

Details of attachments (if any):

The Preliminary Financial Report of BPH Global Limited for the year ended 30 June 2026 is attached.

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11. Signed

Signed ______________________________ Date: 31 August 2026

Justyn Stedwell - Secretary

BPH Global Limited

ABN 57 009 104 330

Preliminary Financial Report - 30 June 2026

BPH Global Limited
Contents
30 June 2026

BPH Global Limited
Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

	Note	Consolidated 2026 $	2025 $
Revenue from continuing operations	3	3,444,497	235,990
Interest income calculated using the effective interest method		456	149
Expenses			
Cost of sales		(3,380,530)	(238,882)
Staff costs and directors' fees		(940,054)	(597,009)
Professional fees		(439,583)	(240,323)
Marketing and travel		(217,357)	(149,890)
Administrative expenses		(176,824)	(117,378)
Depreciation		(14,402)	(66)
Research and development expenses		(49,177)	(70,570)
Cost of acquisition expensed		200,000	(105,000)
Impairment of inventory, receivables, intangibles and PPE		-	2,095
Finance costs		(88,650)	(33,409)
Loss before income tax expense from continuing operations		(1,661,624)	(1,314,293)
Income tax expense		-	-
Loss after income tax expense from continuing operations		(1,661,624)	(1,314,293)
Loss after income tax expense from discontinued operations	4	(126,337)	(172,884)
Loss after income tax expense for the year		(1,787,961)	(1,487,177)
Other comprehensive (loss)			
Items that may be reclassified subsequently to profit or loss			
Foreign currency translation		(124,728)	(4,227)
Other comprehensive (loss) for the year, net of tax		(124,728)	(4,227)
Total comprehensive (loss) for the year		(1,912,689)	(1,491,404)
Loss for the year is attributable to:			
Non-controlling interest		(60)	(624)
Owners of BPH Global Limited		(1,787,901)	(1,486,553)
		(1,787,961)	(1,487,177)
Total comprehensive (loss) for the year is attributable to:			
Continuing operations		871	(624)
Discontinued operations		-	-
Non-controlling interest		871	(624)
Continuing operations		(1,787,665)	(1,330,489)
Discontinued operations		(125,895)	(160,291)
Owners of BPH Global Limited		(1,913,560)	(1,490,780)
		(1,912,689)	(1,491,404)

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

BPH Global Limited
Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

	Cents	Cents
Earnings per share for loss from continuing operations attributable to the owners of BPH Global Limited		
Basic earnings per share	(0.095)	(0.234)
Diluted earnings per share	(0.095)	(0.234)
Earnings per share for loss from discontinued operations attributable to the owners of BPH Global Limited		
Basic earnings per share	(0.007)	(0.031)
Diluted earnings per share	(0.007)	(0.031)
Earnings per share for loss attributable to the owners of BPH Global Limited		
Basic earnings per share	(0.102)	(0.265)
Diluted earnings per share	(0.102)	(0.265)

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

BPH Global Limited
Consolidated statement of financial position
As at 30 June 2026

	Note	Consolidated 2026 $	Consolidated 2025 $
Assets			
Current assets			
Cash and cash equivalents	5	259,882	147,265
Trade and other receivables	6	807,163	189,855
Inventories		-	87,940
Other		273,354	36,161
		1,340,399	461,221
Assets of disposal groups classified as held for sale	7	-	77,880
Total current assets		1,340,399	539,101
Non-current assets			
Property, plant and equipment		9,508	1,902
Right-of-use assets		26,159	-
Intangibles		1	1
Total non-current assets		35,668	1,903
Total assets		1,376,067	541,004
Liabilities			
Current liabilities			
Trade and other payables	8	1,500,714	1,839,933
Borrowings	9	542,098	-
Lease liabilities		13,643	-
Employee benefits		73,662	52,985
		2,130,117	1,892,918
Liabilities directly associated with assets classified as held for sale	10	128,956	112,552
Total current liabilities		2,259,073	2,005,470
Total liabilities		2,259,073	2,005,470
Net liabilities		(883,006)	(1,464,466)
Equity			
Issued capital		82,337,472	80,195,756
Reserves		1,878,262	1,800,197
Accumulated losses		(85,084,553)	(83,446,292)
Deficiency in equity attributable to the owners of BPH Global Limited		(868,819)	(1,450,339)
Non-controlling interest		(14,187)	(14,127)
Total deficiency in equity		(883,006)	(1,464,466)

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

BPH Global Limited
Consolidated statement of changes in equity
For the year ended 30 June 2026

Consolidated	Issued capital $	Reserves $	Retained profits $	Non-controlling interest $	Total deficiency in equity $
Balance at 1 July 2024	78,879,134	1,919,342	(82,204,013)	(13,503)	(1,419,040)
Loss after income tax expense for the year	-	-	(1,486,553)	(624)	(1,487,177)
Other comprehensive (loss) for the year, net of tax	-	(4,227)	-	-	(4,227)
Total comprehensive (loss) for the year	-	(4,227)	(1,486,553)	(624)	(1,491,404)
Transactions with owners in their capacity as owners:					
Contributions of equity, net of transaction costs	526,534	129,356	-	-	655,890
Share-based payments	175,000	-	-	-	175,000
Conversion of convertible note	280,088	-	-	-	280,088
Conversion of loans	305,000	-	-	-	305,000
Issue of equity to acquire assets	30,000	-	-	-	30,000
Cancellation/expiry of options	-	(244,274)	244,274	-	-
Balance at 30 June 2025	80,195,756	1,800,197	(83,446,292)	(14,127)	(1,464,466)

Consolidated	Issued capital $	Reserves $	Retained profits $	Non-controlling interest $	Total deficiency in equity $
Balance at 1 July 2025	80,195,756	1,800,197	(83,446,292)	(14,127)	(1,464,466)
Loss after income tax expense for the year	-	-	(1,787,901)	(60)	(1,787,961)
Other comprehensive (loss) for the year, net of tax	-	(124,728)	-	-	(124,728)
Total comprehensive (loss) for the year	-	(124,728)	(1,787,901)	(60)	(1,912,689)
Transactions with owners in their capacity as owners:					
Contributions of equity, net of transaction costs	1,591,716	-	-	-	1,591,716
Shares issued to settle outstanding director fees	455,000	-	-	-	455,000
Shares issued to settle deferred consideration	75,000	-	-	-	75,000
Shares issued to lead manager	20,000	-	-	-	20,000
Share based payments - options	-	113,813	-	-	113,813
Share based payments - performance rights	-	238,620	-	-	238,620
Expiry of options	-	(149,640)	149,640	-	-
Balance at 30 June 2026	82,337,472	1,878,262	(85,084,553)	(14,187)	(883,006)

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

BPH Global Limited
Consolidated statement of cash flows
For the year ended 30 June 2026

	Note	Consolidated 2026 $	Consolidated 2025 $
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		2,900,829	352,446
Payments to suppliers (inclusive of GST)		(4,948,172)	(1,274,531)
		(2,047,343)	(922,085)
Interest received		457	243
Interest and other finance costs paid		(88,653)	(7,970)
Net cash used in operating activities		(2,135,539)	(929,812)
Cash flows from investing activities			
Payments for property, plant and equipment		(8,382)	(2,366)
Net cash used in investing activities		(8,382)	(2,366)
Cash flows from financing activities			
Proceeds from issue of shares		2,120,000	686,084
Proceeds from borrowings		542,098	305,000
Share issue transaction costs		(194,281)	(28,093)
Repayment of lease liabilities		(25,101)	-
Net cash from financing activities		2,442,716	962,991
Net increase in cash and cash equivalents		298,795	30,813
Cash and cash equivalents at the beginning of the financial year		152,744	133,619
Effects of exchange rate changes on cash and cash equivalents		(191,657)	(11,688)
Cash and cash equivalents at the end of the financial year	5	259,882	152,744

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

Note 1. Material accounting policy information

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

Basis of preparation

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

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

Note 2. Operating segments

Identification of reportable operating segments
The consolidated entity is not organised into different operating segments. This is based on the internal reports that are reviewed and used by the Board of Directors (who are identified as the Chief Operating Decision Makers ('CODM')) in assessing performance and in determining the allocation of resources. Management reviews the performance of the Group as a whole when reviewing performance and making decisions about utilisation of resources.

Geographical information

	Sales to external customers		Geographical non-current assets	
	2026 $	2025 $	2026 $	2025 $
Australia	-	-	-	-
China	24,165	116,386	-	304
Indonesia	3,444,497	235,990	35,667	1,902
	3,468,662	352,376	35,667	2,206

The geographical non-current assets above are exclusive of, where applicable, financial instruments, deferred tax assets, post-employment benefits assets and rights under insurance contracts.

Note 3. Revenue

	Consolidated	
	2026 $	2025 $
From continuing operations		
Sales of goods	3,444,497	235,990

Note 4. Discontinued operations

Financial performance information

	Consolidated 2026 $	Consolidated 2025 $
Revenue	24,165	116,549
Purchases	(24,791)	(89,334)
Payment due on disposal of operation	(29,955)	-
Depreciation	(64)	(100)
Impairment	(76,265)	-
Other expenses	(19,424)	(199,670)
Finance costs	(3)	(329)
Total expenses	(150,502)	(289,433)
Loss before income tax expense	(126,337)	(172,884)
Income tax expense	-	-
Loss after income tax expense from discontinued operations	(126,337)	(172,884)

Note 5. Current assets - cash and cash equivalents

	Consolidated 2026 $	Consolidated 2025 $
Cash at bank	259,882	147,265

Reconciliation to cash and cash equivalents at the end of the financial year
The above figures are reconciled to cash and cash equivalents at the end of the financial year as shown in the consolidated statement of cash flows as follows:

	2026	2025
Balances as above	259,882	147,265
Cash and cash equivalents - classified as held for sale (note 7)	-	5,479
Balance as per consolidated statement of cash flows	259,882	152,744

Note 6. Current assets - trade and other receivables

	Consolidated 2026 $	Consolidated 2025 $
Trade receivables	746,383	178,550
Other receivables	60,780	11,305
	807,163	189,855

The Group's trade and other receivables that are neither past due nor impaired relate to customers that the Group has assessed to be creditworthy. The Group has a limited number of customers and creditors at 30 June 2026 due to the nature of the early stage sales operation. Accordingly, it expects to recover all trade receivables in good time.

The Group does not hold any collateral over any receivable balances.

Note 6. Current assets - trade and other receivables (continued)

The Group’s other receivables are interest-free and repayable on demand and the average age of these receivables is less than 30 days. The Group has not recognised any allowance as the Directors are of the view that these receivables are recoverable.

Note 7. Current assets - assets of disposal groups classified as held for sale

	Consolidated	
	2026	2025
	$	$
Cash and cash equivalents	-	5,479
Trade and other receivables	-	21,236
Inventories	-	50,861
Property, plant and equipment	-	304
	-	77,880

Note 8. Current liabilities - trade and other payables

	Consolidated	
	2026	2025
	$	$
Trade payables	265,807	295,107
Other payables	1,234,907	1,544,826
	1,500,714	1,839,933

Note 9. Current liabilities - borrowings

	Consolidated	
	2026	2025
	$	$
Trade loan	542,098	-

The consolidated entity secured a trade facility of up to a maximum US$375,000 to fund the Indonesian operation during the half year. The facility is payable 1 year after first draw, with annual interest of 15%. The facility is secured with a floating lien against the seaweed stock held by the Indonesia subsidiary at its warehouse.

Note 10. Current liabilities - liabilities directly associated with assets classified as held for sale

	Consolidated	
	2026	2025
	$	$
Trade payables	56,781	15,783
Other payables	72,175	96,769
	128,956	112,552

Note 11. Events after the reporting period

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