1. Company details

Name of entity:	Yowie Group Limited
ABN:	98 084 370 669
Reporting period:	For the year ended 30 June 2026
Previous period:	For the year ended 30 June 2025

2. Results for announcement to the market

				US$
Revenues from ordinary activities	down	27.1%	to	8,758,447
Loss from ordinary activities after tax attributable to the members	down	97.5%	to	196,981
Loss for the year attributable to the members	down	96.2%	to	297,089

Comments

Operations Summary

During FY26, the Group continued its corporate and operational turnaround following the change in Board control in June 2025. The year was focused on strengthening executive and sales leadership, rebuilding customer and distributor relationships, revitalising the Group's brands and product pipeline, reducing the legacy cost base and improving financial and operational controls.

Financial Performance

Group revenue for FY26 was US$8.76 million, compared with US$12.01 million in FY25, a reduction of approximately 27%. The decline primarily reflected reduced ranging with a major customer in the United States and the non-recurrence of certain seasonal programs in Australia that were no longer commercially viable at prevailing cocoa prices. Gross profit was US$4.23 million compared with US$4.95 million in FY25.

Despite the lower revenue base, the Group materially reduced its reported loss. Net loss after tax narrowed to US$0.20 million from US$7.87 million in FY25, an improvement of approximately US$7.68 million.

The FY26 result included a US$1.73 million non-cash reversal of impairment losses on loans, compared with a US$5.13 million impairment expense recorded in FY25. Excluding the impact of movements in loan impairments, the Group also improved its operating cost position during FY26.

Administration expenses reduced by approximately 50% to US$1.75 million, from US$3.54 million in FY25, reflecting the Group's continued focus on reducing corporate and legacy costs. Selling and distribution expenses also reduced to US$3.95 million, compared with US$4.20 million in the prior year, while inventory write-downs reduced to US$0.13 million, from US$0.41 million.

These savings were partly offset by increased investment in marketing and new product activity during the year, including expenditure supporting the Yowie x NBA collectible series and other product and market development initiatives.

North America

During FY26, the Group continued the reset of its North American operations, with a focus on rebuilding its sales pipeline, strengthening broker and distributor relationships and developing new products to support future distribution growth. A dedicated Head of Sales - US was appointed in December 2025, re-engaging the Group's broker and distributor network and providing dedicated leadership for the North American sales strategy.

The Yowie x NBA collectible series was finalised during the year and introduced as a major new platform for the Yowie brand in the United States.

In May 2026, the Group unveiled the Yowie Puzzle Pack at the Sweets & Snacks Expo in Las Vegas ahead of its planned FY27 US launch. The new format broadens the Yowie proposition and provides the Group with an additional price point and product format for retailers and distributors.

The Group also secured outright ownership of the Yowie trademarks in the United States and Canada, removing an ongoing royalty obligation and providing direct long-term control of the brand in these markets.

Australia and New Zealand
The Group continued to strengthen its Australian commercial capability during FY26, appointing a National Account Manager to support existing customer relationships and pursue new retail and channel opportunities.

The Yowie x NBA collectible series launched nationally through multiple retailers, replacing the previous AFL/NRL range and building on the new sports theme platform for the Yowie brand.

The Yowie Puzzle Pack, a new and more accessible format of the core Yowie proposition, launched nationally through Coles and then expanded to other retailers. The Group also commenced seeding the product into New Zealand, while Woolworths started transitioning to a new 20g Yowie surprise-inside format.

Ernest Hillier launched its refreshed HILLIER range during the year, comprising 12 products with updated packaging and classic recipes, with a particular focus on rebuilding distribution through independent retail channels. New distribution arrangements were also established in Western Australia and South Australia.

On 2 February 2026, the Group secured a new three-year seasonal licence to manufacture and sell seasonally themed Violet Crumble, Polly Waffle and FruChocs products in Australia, further expanding the Group's licensed confectionery portfolio.

Operating Platform, Governance and Legacy Matters
During FY26, the Group commenced the implementation of NetSuite as a single integrated group-wide ERP platform across finance, inventory, manufacturing, sales and reporting, replacing three disparate legacy systems. The system is live from July 1, 2026. The Group also adopted a formal AI policy and commenced implementing AI capability across its operating platform.

The Group continued to address a number of legacy legal and governance matters arising from the June 2025 change in Board control.

The long-running Whetstone litigation was resolved on 24 March 2026 through a confidential Settlement and Release Agreement, bringing the outstanding claims and counterclaims between the parties to an end.

The initiatives undertaken during FY26 - including leadership renewal, cost reduction, new product development, expanded distribution, greater control of the Yowie brand, resolution of legacy matters and investment in the Group's operating infrastructure - provide a stronger operating platform from which the Group intends to rebuild revenue and improve financial performance through FY27.

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3. Dividends

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

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4. Net tangible assets

	Reporting period US Cents	Previous period US Cents
Net tangible (liabilities) / assets per ordinary security	(0.43)	(0.33)

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5. Control gained over entities

Not applicable

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6. Loss of control over entities

Not applicable

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7. Details of associates and joint venture entities

Not applicable

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8. Audit qualification or review

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

The financial statements are in the process of being audited.

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9. Attachments

Details of attachments (if any):

The Preliminary Report of Yowie Group Limited for the year ended 30 June 2026 is attached.

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10. Signed

Signed ______________________________ Date: 1 September 2026

Mr Sulieman Ravell
Chairman
Sydney

YOWIE GROUP LIMITED

ABN 98 084 370 669

PRELIMINARY FINAL REPORT
(UNAUDITED)

FOR THE YEAR ENDED

30 JUNE 2026

CONTENTS

(Expressed in US Dollars (US$), unless stated otherwise)

CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Consolidated 2026 US$	2025 US$
Sale of goods		8,758,447	12,009,824
Cost of sales		(4,524,995)	(7,057,724)
Gross profit		4,233,452	4,952,100
Other income		467,834	513,071
Selling and distribution		(3,953,965)	(4,196,622)
Marketing		(487,450)	(101,653)
Administration	3	(1,752,116)	(3,538,628)
Finance costs		(212,991)	(33,902)
Foreign exchange losses		(26,967)	(5,217)
Write-down of inventory		(127,327)	(414,846)
Reversal of plant and equipment impaired in prior years		-	83,744
Impairment of product development		(61,717)	-
Impairment reversal / (loss) on loans receivable		1,728,896	(5,131,648)
Loss before income tax		(192,351)	(7,873,601)
Income tax expense		(4,630)	(1,119)
Loss after income tax for the year		(196,981)	(7,874,720)
Other comprehensive income for the year			
Items that may be reclassified subsequently to profit or loss			
Movement in foreign currency translation reserve		(100,108)	40,598
Total comprehensive loss for the year net of tax attributable to members of the Company		(297,089)	(7,834,122)
Loss per share attributable to members of the Company			
Basic loss per share (cents)		(0.07)	(3.36)
Diluted loss per share (cents)		(0.07)	(3.36)

This consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes to the financial statements.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	Consolidated 2026 US$	Consolidated 2025 US$
Current Assets			
Cash and cash equivalents		114,309	218,001
Trade and other receivables		505,970	800,379
Prepayments		471,936	608,373
Inventories		1,152,433	1,854,953
Total Current Assets		2,244,648	3,481,706
Non-Current Assets			
Loan receivables	4	2,223,723	-
Plant and equipment		497,253	478,031
Intangible assets	5	167,559	190,129
Right-of-use assets	6	433,307	20,903
Other non-current assets		58,167	55,465
Total Non-Current Assets		3,380,009	744,528
Total Assets		5,624,657	4,226,234
Current Liabilities			
Trade and other payables		3,790,774	4,804,262
Provisions		46,903	35,974
Lease liabilities		86,394	34,265
Unearned income		96,858	33,722
Borrowings	7	2,223,723	-
Total Current Liabilities		6,244,652	4,908,223
Non-Current Liabilities			
Lease liabilities		359,083	-
Total Non-Current Liabilities		359,083	-
Total Liabilities		6,603,735	4,908,223
Net Liabilities		(979,078)	(681,989)
Equity			
Issued capital		47,283,177	47,283,177
Reserves		(383,575)	(283,467)
Accumulated losses		(47,878,680)	(47,681,699)
Total Equity		(979,078)	(681,989)

This consolidated statement of financial position should be read in conjunction with the accompanying notes to the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Issued capital	Share-based payment reserve	Consolidated Foreign currency translation reserve	Accumulated losses	Total
		US$	US$	US$	US$	US$
Balance as at 1 July 2024		46,950,875	2,002,479	(2,326,544)	(39,806,979)	6,819,831
Loss for the year		-	-	-	(7,874,720)	(7,874,720)
Other comprehensive income						
Foreign currency translation		-	-	40,598	-	40,598
Total comprehensive income / (loss) for the year		-	-	40,598	(7,874,720)	(7,834,122)
Transactions with owners recorded directly in equity						
Issued shares		332,302	-	-	-	332,302
Balance as at 30 June 2025		47,283,177	2,002,479	(2,285,946)	(47,681,699)	(681,989)
Balance as at 1 July 2025		47,283,177	2,002,479	(2,285,946)	(47,681,699)	(681,989)
Loss for the year		-	-	-	(196,981)	(196,981)
Other comprehensive income						
Foreign currency translation		-	-	(100,108)	-	(100,108)
Total comprehensive loss for the year		-	-	(100,108)	(196,981)	(297,089)
Transactions with owners recorded directly in equity						
None		-	-	-	-	-
Balance as at 30 June 2026		47,283,177	2,002,479	(2,386,054)	(47,878,680)	(979,078)

This consolidated statement of changes in equity should be read in conjunction with the accompanying notes to the financial statements.

CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Consolidated 2026 US$	Consolidated 2025 US$
Cash flow from operating activities			
Receipts from customers		8,079,751	13,962,745
Other receipts		-	119,632
Payments to suppliers and employees		(9,813,196)	(12,726,174)
Interest received		77	134,930
Interest paid		(51,962)	(33,902)
Income taxes paid		(4,630)	(1,119)
Net cash flows from/ (used in) operating activities		(1,789,960)	1,456,112
Cash flow from investing activities			
Loan to other entity		-	(2,714,205)
Payments for plant and equipment		(160,645)	(105,918)
Payments for intangible assets		(93,990)	(75,086)
Payments for security deposit		-	-
Net cash flows used in investing activities		(254,635)	(2,895,209)
Cash flow from financing activities			
Loans received		2,035,500	
Payment of finance lease liabilities		(99,033)	(194,270)
Proceeds from issuance of shares		-	304,956
Net cash flows from financing activities		1,936,467	110,686
Net decrease in cash and cash equivalents		(108,128)	(1,328,411)
Cash and cash equivalents at beginning of the year		218,001	1,577,918
Effect of foreign exchange movements		4,436	(31,506)
Cash and cash equivalents at end of the year		114,309	218,001

This consolidated statement of cash flows should be read in conjunction with the accompanying notes to the financial statements.

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES

There have been no material changes to the Group's application of its material accounting policies as presented in the Group's financial statements for the year ended 30 June 2025.

The preparation of current financial information, and the presentation of any prior period comparatives, is consistent from one reporting period to the next.

Readers of this report should refer to Note 25 *Summary of Material Accounting Policies* in the Group's financial statements for the year ended 30 June 2025 for details of those policies.

2. BASIS OF PREPARATION

This Preliminary Final Report has been prepared in accordance with the requirements of ASX Listing Rule 4.3A and Appendix 4E and presents the unaudited consolidated financial results of Yowie Group Limited and its controlled entities for the year ended 30 June 2026.

The financial information contained in this Preliminary Final Report has been prepared in accordance with the recognition and measurement requirements of Australian Accounting Standards and using accounting policies consistent with those applied in the Group's financial statements for the year ended 30 June 2025, except where otherwise disclosed.

The financial information has been prepared on a historical cost basis, except where otherwise stated. Yowie Group Limited is a for-profit entity for the purposes of preparing the financial information.

This Preliminary Final Report is unaudited. The audit of the Group's financial statements for the year ended 30 June 2026 is currently in progress and the audited financial statements may be subject to amendment following completion of the audit.

The Group's statutory financial report for the year ended 30 June 2026 will be prepared in accordance with the Corporations Act 2001 and Australian Accounting Standards.

Going Concern

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

As disclosed in the financial statements, the Group incurred a net loss after tax of US$0.20 million and had net cash outflows from operating activities of US$1.79 million for the year ended 30 June 2026. As at that date, the Group had net current liabilities of approximately US$4.00 million, net liabilities of US$0.98 million and cash and cash equivalents of US$0.11 million.

2. BASIS OF PREPARATION (CONTINUED)

The Directors have considered the Group's recently prepared cash flow forecasts, together with its current financial position and other relevant information available up to the date of this report, and believe there are reasonable grounds to expect that the Group will be able to continue as a going concern.

In forming this view, the Directors have considered, among other matters:

- The Group's working capital facility with Keybridge Capital Limited, which has been amended on multiple occasions during and since the financial year. Most recently, on 11 August 2026, the facility limit was increased to A$4.0 million and the maturity date was extended to 30 November 2027, or such later date as may be agreed by Keybridge Capital Limited in writing;
- The Group's forecast trading performance and expected working capital requirements over the forecast period;
- Ongoing actions to recover outstanding receivables and optimise the allocation of available capital;
- The ability to reduce or defer discretionary expenditure where required;
- Active cost management initiatives, including a reduction in administration expenses of approximately 50% during the year ended 30 June 2026;
- The significant reduction in executive and Director remuneration following changes to the Board and management;
- Continued initiatives to improve operating performance, customer distribution and working capital management; and
- The capacity to raise additional debt and/or equity capital, if required. All outstanding financial reporting lodgements have now been completed and the Company is current with its ASX reporting obligations, with reinstatement of its securities to official quotation currently under discussion with ASX.

Notwithstanding the above, the Group's ability to continue as a going concern is dependent upon the successful execution of the initiatives described above, including maintaining sufficient working capital and, if required, obtaining additional funding.

Should the Group be unable to successfully execute these initiatives or secure additional funding when required, a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern and, therefore, whether it will be able to realise its assets and extinguish its liabilities in the ordinary course of business and at the amounts stated in the financial statements.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that may be necessary should the Group be unable to continue as a going concern.

3. ADMINISTRATION

	Consolidated	
	2026	2025
	US$	US$
Administration expenses include:		
Employee benefits	392,203	1,482,907
Business development and travel	31,024	107,886
Tax, listing, compliance and insurance	789,615	725,119
Legal fees	(17,137)	538,630
Depreciation and amortisation	219,526	245,063
Rent and outgoings	132,851	166,685
Other administrative expenses	204,034	272,338
	1,752,116	3,538,628

4. LOAN RECEIVABLES

	Consolidated	
	2026	2025
	US$	US$
Non-Current		
Loan to Keybridge Capital Limited [1]	2,223,723	-
Loan to other entity [2]	-	-
Interest accrued on loans	-	-
	2,223,723	-

1 The Company entered a “reciprocal” loan agreement with Keybridge Capital Limited (“Keybridge”) where either company could borrow up to AUD$5,000,000 from the other, with an interest rate of 10% p.a., for working capital purposes. Under the stewardship of the previous board, the Company had loaned funds to Keybridge under this arrangement. The Company never borrowed funds from Keybridge under this arrangement.

The new directors note that the funds loaned to Keybridge under this arrangement represented a related party transaction that was never approved by the Company’s shareholders, is unsecured, and payable at call with no set maturity date. As at 30 June 2026, the Group had a balance receivable of US$3.83 million (AUD$5.58 million) from Keybridge under this arrangement.

The new directors of the Company have been working with Keybridge in investigating various transactions between Yowie, Keybridge and the former directors.

In light of the circumstances surrounding the loan to Keybridge, at 30 June 2025, the Directors decided to fully impair the outstanding balance and interest accrued. Interest continues to accrue on this loan whilst the Company works towards the recovery of the outstanding amounts.

4. LOAN RECEIVABLES (CONTINUED)

At 30 June 2026, the Directors have again assessed the recoverability of this loan. The Directors have also considered the AUD$3.24 million (US$2.22 million) Keybridge advanced to the Group during the year under the Short Term Working Capital Facility entered into with Keybridge on 15 July 2025. Despite a specific “no formal offset” clause, it is reasonable to recognise that Yowie would be able to recover at least AUD$3.24 million (US$2.22 million) from Keybridge in connection with the previous “reciprocal” loan arrangement.

[2] In May 2024, the Group paid AUD$1.5 million (US$1.03 million) into Court as security for costs in proceedings involving PR Finance Group Limited (in liquidation) (“PRFG”), a subsidiary of Keybridge Capital Limited (“Keybridge”). The amount was advanced to PRFG for a term of four months at an interest rate of 12% per annum.

Following the Court’s finding against PRFG and expiry of the four-month term, Keybridge provided an indemnity in favour of the Group against any loss incurred by the Group in connection with the loan. The Group is concerned that this formed part of a series of transactions used to make cash available to Keybridge in July 2024 for transfers to Mr Bolton’s Italian entity for the acquisition of a residence in Lake Como. Those payments are the subject of an application in the NSW Supreme Court by WAM Active Limited on behalf of Keybridge, seeking recovery of the transfers to Mr Bolton’s Italian entity, together with interest and costs. Proceedings have included orders in September 2024 freezing Mr Bolton’s assets in Australia, and orders made in March 2026 in Milan to secure the Italian property acquired using those monies until the NSW Supreme Court recovery proceedings have been determined following the final hearing, which concluded on 9 July 2026. The Group will provide a further update as soon as the Court has handed down its judgment on the matter.

The Directors assessed the recoverability of the loan and, having regard to the circumstances and recovery prospects, determined to fully impair the balance in the previous financial year. Interest continues to accrue on the outstanding amount; however, the accrued interest receivable also remains fully impaired while the Group continues to pursue recovery of the amounts outstanding.

In addition, the Group provided a loan of AUD$350,000 (US$234,255) to Peter Davies Pty Ltd, which increased by a further AUD$43,961 (US$29,423) when shares were issued to Peter Davies Pty Ltd as part of the capital raise completed in May 2025, with an interest rate of 10% p.a.

The Directors have assessed the recoverability of this loan and in light of the circumstances surrounding the loan, decided to fully impair this balance in the previous year. Interest continues to accrue on this loan and the Directors have decided to impair the accrued interest receivable as the Company continues to investigate the details and ongoing recovery of the loan.

4. LOAN RECEIVABLES (CONTINUED)

After the change in the Directors of the Company on 27 June 2025, it was identified there were multiple payments which totalled more than AUD$813,049 (US$0.56 million) which had been transferred to multiple law firms for matters which the Board deemed were not in relation to the affairs of the Company. These amounts have been classified as a loan to Mr Nicholas Bolton, who was the ultimate beneficiary of the payments.

The Directors have assessed the recoverability of this loan and in light of the circumstances surrounding the loan, decided to fully impair this balance in the previous year. Interest continues to accrue on this loan and the Directors have decided to impair the accrued interest receivable. The Company has started proceedings in order to recover some of the funds and intends to pursue the remaining outstanding amounts.

5. INTANGIBLE ASSETS

	Consolidated	
	2026	2025
	US$	US$
Rights and licenses [1]		
Cost	290,336	225,398
Accumulated impairment losses	(225,398)	(225,398)
	64,938	-
Software		
Cost	193,675	193,675
Accumulated amortisation	(125,561)	(125,561)
Accumulated impairment losses	(68,114)	(68,114)
	-	-
Product development [2]		
Cost	216,197	310,840
Accumulated amortisation	(51,859)	(120,711)
Accumulated impairment losses	(61,717)	-
	102,621	190,129
Total intangible assets	167,559	190,129

1 Rights and licenses relate to the Yowie trademark which management has assessed as having an indefinite useful life.

2 Product development relates to capitalised costs associated with the development of Yowie collectables.

5. INTANGIBLE ASSETS (CONTINUED)

Movements in the carrying amount of each class are set out below.

	Consolidated 2026 US$	Consolidated 2025 US$
Rights and Licenses		
Balance at the beginning of the year	-	-
Additions	64,938	-
Carrying amount at the end of the year	64,938	-
Software		
Balance at the beginning of the year	-	-
Carrying amount at the end of the year	-	-
Product development		
Balance at the beginning of the year	190,129	235,203
Additions	39,744	73,382
Amortisation	(65,535)	(118,456)
Impairment	(61,717)	-
Carrying amount at the end of the year	102,621	190,129

6. RIGHT-OF-USE ASSETS

	Consolidated 2026 US$	Consolidated 2025 US$
Non-Current		
Buildings – right-of-use	519,348	333,516
Accumulated amortisation	(86,041)	(312,613)
	433,307	20,903

The Group leases buildings for its Ernest Hillier manufacturing facility in Australia until August 2027, with options to extend. The corresponding finance lease liabilities are recognised as liability on the consolidated statement of financial position.

Movements in the carrying amount of right-in-use assets are set out below.

	Consolidated 2026 US$	Consolidated 2025 US$
Right-of-use assets		
Balance at the beginning of the year	20,903	208,966
Additions	485,208	-
Amortisation	(97,184)	(165,012)
Foreign exchange adjustment	24,380	(23,051)
Carrying amount at the end of the year	433,307	20,903

7. BORROWINGS

	Consolidated	
	2026	2025
	US$	US$
Current		
Working Capital Facility – Keybridge Capital Limited	2,223,723	-
	2,223,723	-

The Company entered a Short-Term Working Capital Facility agreement with Keybridge Capital Limited on 15 July 2025. The agreement provided the Company with a loan facility limit of AUD$1,000,000 (US$0.66 million), with a maturity date of 30 September 2025. The facility agreement was later amended on 30 September 2025 to increase the limit under the facility to AUD$1,500,000 (US$0.99 million) and to extend the maturity date to 31 January 2026.

During the year, the agreement has been amended on multiple occasions, including:

- 8 January 2026 – Extended the maturity date from 31 January 2026 to 31 March 2026 or such later date as agreed to by Keybridge in writing and increased the limit to AUD$2,500,000 (US$1.68 million);
- 31 March 2026 – Extended the maturity date from 31 March 2026 to 31 August 2026 or such later date as agreed to by Keybridge in writing; and
- 18 May 2026 – Increased the limit to AUD$3,500,000 (US$2.50 million).

Subsequent to 30 June 2026 and as announced to the ASX on 11 August 2026, the agreement was amended to extend the maturity date to 30 November 2027 or such later date as agreed by Keybridge Capital Limited, and to increase the limit under the agreement from AUD$3,500,000 to AUD$4,000,000 (US$2.82 million), excluding any capitalised interest.

8. SUBSEQUENT EVENTS

On 11 August 2026, the Company announced the working capital loan facility with Keybridge Capital Limited, originally entered into on 15 July 2025 and subsequently amended from time to time, had been further amended. Under the amendment, the facility limit increased from $AUD3,500,000 to $AUD4,000,000, excluding any capitalised interest. The maturity date was also extended from 31 August 2026 to 30 November 2027, or such later date as may be agreed between Keybridge Capital Limited in writing.

On 28 August 2026, the Company held its Annual General Meeting (AGM). At the AGM, the Company received a first strike against the adoption of the renumeration report. All other resolutions carried.

Apart from the matters discussed above, no other matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the Group's operations, the results of those operations, or the Group's state of affairs in future financial years.