29 August 2025

<u>Release of RooLife Group Ltd's financial results for the year ended 30 June 2025</u>

e-Commerce and digital marketing company RooLife Group Ltd (ASX: RLG) ("RooLife Group" or the "Company") provides the following for release:

1. Appendix 4E – preliminary final report; and

2. Annual report for the year ended 30 June 2025.

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 2025
Previous Corresponding Period:	30 June 2024

2. Results for announcement to the market

	Year ended 30 June 2025 $'000	Year ended 30 June 2024 $'000	Increase / (Decrease) $'000	% Change
Revenue from continuing operations	**4,619**	9,481	(4,862)	-51%
Loss before income tax benefit	**(2,761)**	(2,106)	(655)	-31%
Income tax benefit	**-**	-	-	0%
Net loss for the year	**(2,761)**	(2,106)	(655)	-31%

Commentary on results for the period
Commentary on the above figures is included in the attached Annual Report for the year ended 30 June 2024.

3. Dividends

No dividends were declared or paid during the year.

4. Net tangible asset backing

	2025 $	2024 $
Net assets ($)	2,597,271	2,352,375
Less intangible assets and goodwill ($)	(1,889,522)	(2,478,944)
Net tangible assets of the Company ($)	707,749	(126,569)
Fully paid ordinary shares on issue at balance date (number)	1,592,781,278	782,381,662
Net tangible asset backing per issued ordinary share at balance date	0.0004	(0.0002)

5. Control gained over entities

RLG Kangaroo Beer Pty Ltd was incorporated on 2 September 2024. There is no material contribution to profit or loss from the incorporation of the Company 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 2025 is attached and forms part of the Appendix 4E.

RLG

Annual Report 2025

www.rlgcommerce.com

Annual Report 2025

Contents

Corporate Information

ABN 14 613 410 398

Directors

Grant Pestell	Non-Executive Chairman
Jeremy Baldock	Non-Executive Director
Reece O'Conell	Non-Executive Director
Bryan Carr	Managing Director and Chief Executive Officer

Company Secretary

Jyotika Gondariya

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 2025. 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 LLB.

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

None.

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

14,909,959 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
(appointed 20 February 2025)

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

Reece O'Connell Bbus. MBA

Non-Executive Director
(appointed 20 February 2025)

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

None.

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

14,000,000 ordinary shares in RLG.
Nil performance shares in RLG.
750,000 listed options in RLG.
15,000,000 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
32,700,000 ordinary shares in RLG.
Nil performance shares in RLG.
6,875,000 listed options in RLG.
27,500,000 unlisted options in RLG.

Ye (Shenny) Ruan BEcon, MBA, FINSIA, GAICD

Non-Executive Director
(resigned 20 February 2025)

Experience and expertise

Ms Ruan carries 26 years of experience in various financial management roles in global companies and has worked in various APAC counties including China, Singapore, Indonesia and Australia. Her previous roles include CFO of Noble Group China (currently COFC0), Managing Director/Coverage Head of Rabobank China and Finance Head for Cargill's Starch and Metals business units. In her most recent role as Group CFO and Director of FKS Food and Agri, and Indonesian Conglomerate, Ms Ruan covered all aspects of financial and treasury operations and led key strategic initiatives, including investor sourcing, debt financing, M&A's and Risk Management of commodity merchandising business in the Group.

Other current listed directorships

None.

Former listed directorships in the last 3 years

None.

Interests in shares, options and performance shares

7,500,000 ordinary shares in RLG (on resignation).
3,750,000 performance shares in RLG (on resignation).

Terence Leung BCom. LL.B.

Non-Executive Director
(resigned 30 May 2025)

Experience and expertise

Mr Leung has over 15 years of professional experience in the financial services industry in Australia and Asia, spanning investment banking and capital markets, principal investment and asset management. He has previously worked for international investment bank Credit Suisse; China's largest securities brokerage Huatai; and an Asian hedge fund manager. More recently, he has been engaged in various business ventures involving China cross-border trade. Mr Leung holds Bachelor Degrees in Commerce and Law from the University of Sydney. He is currently a licensed representative of Sunwah Kingsway Holdings Limited in Hong Kong.

Other current listed directorships

None.

Former listed directorships in the last 3 years

None.

Interests in shares, options and performance shares

84,619,888 ordinary shares in RLG (on resignation).
Nil performance shares in RLG (on resignation).
25,000,000 listed options in RLG (on resignation).
5,000,000 unlisted options in RLG (on resignation).

DIRECTORS' REPORT (CONTINUED)
Directors (continued)

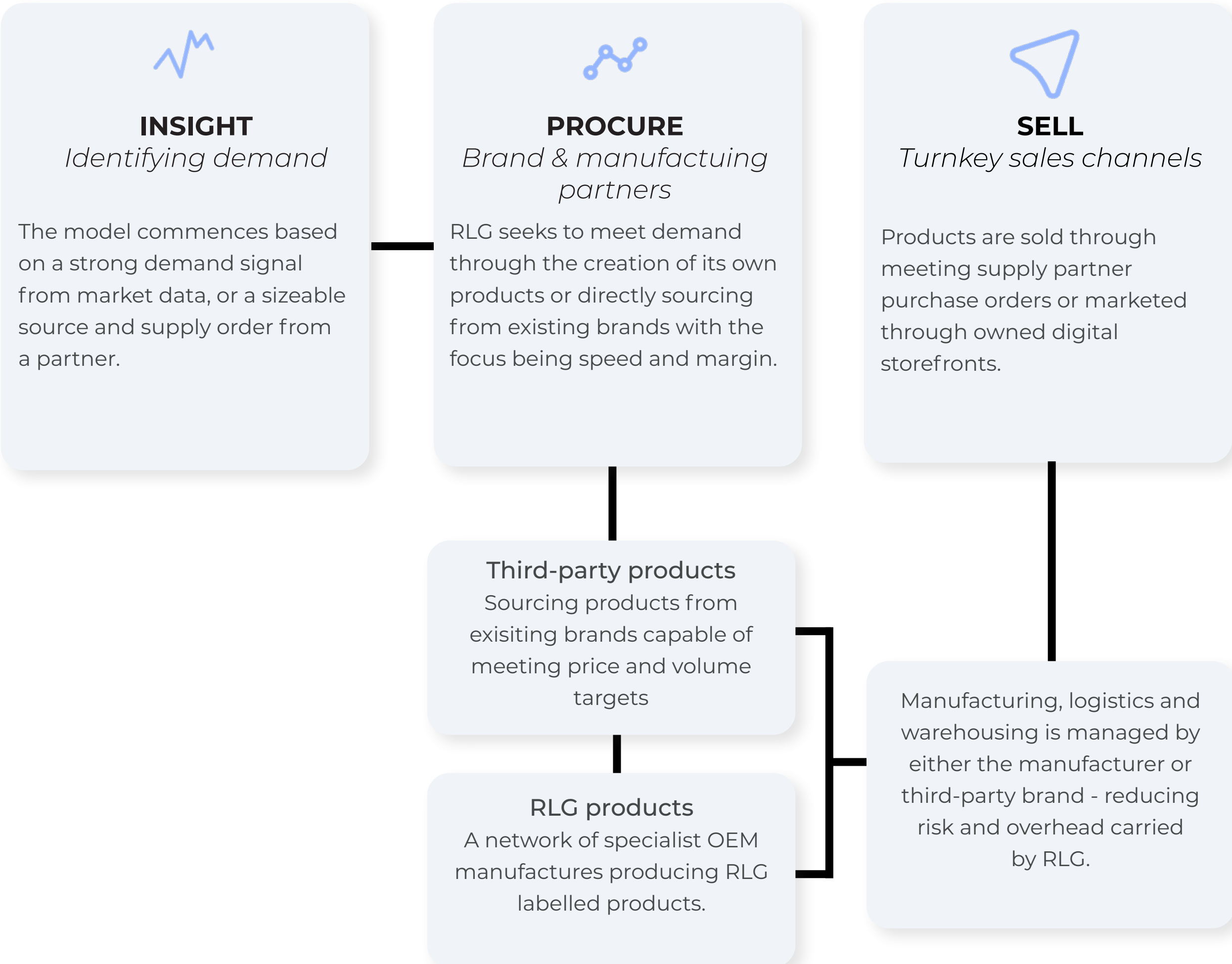
Company Secretary - Jyotika Gondariya CA

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.

DIRECTORS' REPORT (CONTINUED)
Principal Activities

RLG is a is a data-driven product company focused on identifying demand and converting it into global sales - fast and efficiently. We operate a lean, tech-enabled model that combines real-time procurement signals, trusted supplier networks, and multi-channel sales infrastructure. With operations across the UK, China, India and Australia, we are scaling a diversified portfolio across high-growth sectors including consumer goods, food & beverage, and renewable energy.



RLG Marketplace stores focus on promoting RLG's own-brand products alongside third-party offerings, leveraging RLG's proven social-commerce and digital marketing expertise.

The Company's strategy is to use data-driven market insights to tailor product offerings by region, identifying high-demand categories and quickly meeting consumer needs with targeted product selections.

This approach not only drives sales growth but also supports higher profit margins by focusing on products and channels with the strongest demand and profitability profiles.

RLG's Marketplace model continues to serve as a two-way bridge – bringing international brands into China (the world's largest e-commerce market) and delivering quality, affordable Chinese-sourced products to Western markets – uniquely positioning the Company in the cross-border online retail landscape.

DIRECTORS' REPORT (CONTINUED)

Review of Operations

Throughout FY2025, RLG continued to implement its strategy of expanding its e-commerce and digital marketing operations, distribution and sales channels, product portfolio and strategic partnerships. RLG has advanced its presence in high-growth sectors, notably health and wellness, food and beverage, renewable energy and digital marketplaces. Through this expansion and leveraging its proprietary "Intelligent Commerce" capabilities with the significant partnerships formed during the year, RLG is well positioned to grow a diverse range of revenue streams build on identified consumer demand, and enhance long-term growth opportunities.

Operational Highlights

RlG Marketplace Expansion

During the year, RLG made significant progress in expanding its global e-commerce footprint by broadening its TikTok-enabled marketplace penetration in the UK and via Jio Mart in India

TikTok UK Store

In April 2025, the Company launched its newest RLG Marketplace online store on the TikTok platform in the United Kingdom, marking an important milestone in RLG's international growth strategy.

RLG's entry into TikTok's e-commerce ecosystem marks a clear advancement in it's ambition to transition from a focus in the South-East Asia regions to a global "intelligent commerce" operator connecting consumer demand with supply through low-cost, high-reach digital channels.
The UK TikTok store offers a curated selection of consumer and health products sourced via RLG's Chinese supply partnerships. The store recorded average daily sales of approximately $1,500 during its first two weeks—equating to a projected annualised revenue of approximately $550,000. Through continued optimisation of product selection and marketing tactics based on real-time consumer demand, total UK sales surpassed **$230,000 over the quarter** and additional sales contribution of **$142,000 in July 2025.**

RLG continues to refine its product mix and optimising marketing based on real-time consumer demand, with a focus on expanding distribution of its VORA health and wellness products.

Building on this success, RLG has continued to develop additional TikTok-based storefronts to broaden its reach. The TikTok US store was launched in August 2025 and preparations are underway to launch RLG Marketplace stores in other key regions to capitalise on TikTok's 1.6 billion monthly active user base in key markets. The launch of the TikTok US store and planned deployment of additional stores places RLG in positioning for accelerated global growth.

$230,000
First Quarter Sales Post Launch

DIRECTORS' REPORT (CONTINUED)
Review of Operations (continued)
Operational Highlights (continued)

India Market Entry
In HY1 FY2025, investment was made into the development of sales distribution channels and RLG Marketplace in India, with a partnership with India's Number 1 retailer Reliance Retail's, JioMart. A new partnership was also entered into with Indian services company, Globali, to provide importation, logistics, warehousing and in-market capabilities in India with the platform targeting the selection of Australian products to be sold into India.

The launch into India leverages the opportunity under the Australia India Trade Agreement, with more than 85% of Australian goods set to become duty-free in India and has further expanded to incorporate the marketing, sales and distribution of high-quality renewable energy products sourced and supplied by RLG.

Strategic Partnerships
Global Exclusive Solar Marketing & Distribution Agreements
During Q4 FY2025, RLG executed a transformative strategic entry into the renewable energy sector through the signing of exclusive 10-year marketing and distribution agreements with three leading Chinese technology manufacturers:

- Guangdong Genmia Intelligent Technology Co., Ltd ("Genmia");
- Zhuhai Kemin Intelligent Technology Co., Ltd ("Kemin");
- Zhuhai SUNDA Communication Technology Co., Ltd ("Sunda").

Under these arrangements, the manufacturers will design and produce high-quality solar energy systems, including photovoltaic power generation control systems, solar inverters, and battery storage units, under the RLG brand, for global sale and distribution. RLG holds exclusive global rights to brand, market, and sell these solar products.

These new partnerships align with RLG's broader vision to facilitate two-way international trade between Chinese manufacturing partners and global markets, strengthening its diversified revenue model and market access strategy. The addition of solar products to RLG's product portfolio capitalises on the growing demand for reliable and efficient renewable energy technologies worldwide and the evolving global trading environment and tariffs.

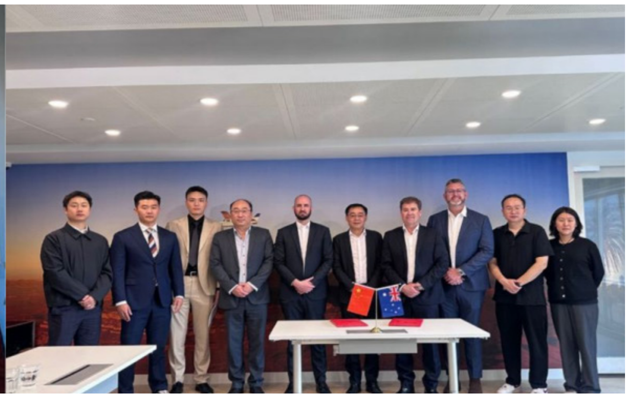
DIRECTORS' REPORT (CONTINUED)

Review of Operations (continued)

Operational Highlights (continued)

Strategic Partnerships (continued)

These agreements establish a scalable, asset-light renewable energy vertical for RLG, creating long-term revenue potential across major markets including Australia, India, Southeast Asia, Europe, and the Americas.



Supply Partnership - Eternal Asia

In August 2025, RLG entered into a landmark two-year strategic supply agreement with Eternal Asia Supply Chain Management Ltd ("Eternal Asia"), a Shenzhen-based, Fortune China 500 supply chain service provider. This partnership grants RLG access to nationwide Chinese distribution network spanning more than 320 cities and over one million retail outlets encompassing supermarkets, pharmacies, general trade, enterprise buyers, and online platforms, and servicing more than 100 Fortune Global 500 companies.

The arrangement enables RLG to source and supply health & wellness and food & beverage products with an estimated annual gross order value of up to CNY 500 million (approx. AUD 110 million), subject to confirmed purchase orders. The agreement is executed on an order-by-order basis, with no minimum commitments, allowing for flexible operational responsiveness. Through this agreement, RLG has direct access to China's general trade retail network, significantly broadening the Company's distribution footprint beyond cross-border e-commerce.

In the initial phase of its partnership with Eternal Asia, RLG will prioritise the distribution of health, wellness, food, and beverage products, with future scope to include renewable energy solutions. The partnership is expected to significantly enhance margins and working capital efficiency by leveraging Eternal Asia's warehousing and logistics capacity while providing valuable consumer demand insights to refine RLG's product strategy.

RLG's Product Distribution Network

Digital Storefronts

Ecommerce Partners

Distribution & Sales Channels

DIRECTORS' REPORT (CONTINUED)

Review of Operations (continued)

Operational Highlights (continued)

RLG Product Expansion

During the year, RLG delivered on its strategy to identify high-potential products and secure strategic deals with established partners to achieve its goals of diversification into new market segments that will contribute to RLG's profitability.

Homewares and Petfood (Lifestyle Products) Vertical – UK and US Market Launch

Following the successful launch of the TikTok store in the UK, in August 2025 RLG delivered on its multi-market rollout strategy with the launch of it's TikTok store in the US. The early traction in the UK validates RLG's model of agile, data-led expansion with lower fixed costs while positioning the Company for accelerated global growth as additional stores are deployed.

$230,000
First Quarter Sales Post Launch

Renewable Energy Vertical – India Market Launch

Following the establishment of its global agreements, in May 2025, RLG achieved a key commercial milestone, securing its first sales order for solar energy products, valued at approximately $475,000, from Sunda India Technology Pvt Ltd in India.

The order, placed by Sunda India Technology Pvt Ltd, includes photovoltaic systems, inverters, and batteries. This inaugural sales order validates RLG's decision to enter the renewable energy market and underscores the validity of the Company's global distribution model and its capacity to deploy renewable energy solutions efficiently. RLG's international distribution model combines Chinese manufacturing expertise with RLG's branding, marketing, and channel management strengths.

Targeting the fast-growing renewable energy sector in India, RLG is well-placed to capitalize on supportive policy environments, high compound annual growth rates in solar deployment, and significant unmet market potential.

$475,000
First sales order recieved from Sunda India Technolgy Pvt Ltd

Coffee Vertical – China Market Launch

In August 2025, RLG officially launched its RLG Coffee brand in the Chinese market, marking the Company's strategic entry into the fast-growing consumer sector of premium coffee products. RLG's entry into the coffee segment aligns seamlessly with RLG's broader strategy of leveraging digital consumer platforms and high-reach supply partnerships to penetrate high-growth product verticals in China.

The brand's initial launch was supported by major strategic partners, including Zhongshan Runlian Commercial Co., Ltd ("Zhongshan") and Ausmeiyoupin (Guangzhou) International E-Commerce Co., Ltd ("Ausmeiyoupin"), through flagship online storefronts on prominent e-commerce platforms JD.com, Tmall, and Douyin.

The brand delivered encouraging early results, generating over $110,000 in initial first-month sales orders, providing strong early validation of demand.

DIRECTORS' REPORT (CONTINUED)
Review of Operations (continued)
Operational Highlights (continued)

Coffee Vertical – China Market Launch (continued)
This initiative reinforces RLG's asset-light, brand-driven strategy, leveraging digital sales infrastructure and high-value partnerships to expand into high-growth markets.

The RLG Coffee launch complements RLG's renewable energy and health-wellness initiatives, enhancing its product diversity and positioning the Company for margin expansion and sustainable international growth.

The initiative was further fortified through distribution support by Eternal Asia, a Fortune China 500 supply chain giant, providing access to an expansive retail network in excess of one million outlets across more than 320 Chinese cities.

$110,000
First-months sales orders for RLG Coffee

Strategic Board Changes
In February 2025, RLG implemented strategic changes to its Board, with Mr Jeremy Baldock and Mr Reece O'Connell joining the Board as independent Non-Executive Directors, bringing extensive capital markets experience to the Company. In parallel, Ms Shenny Ruan stepped down as a Director to focus on personal business pursuits..

Mr Reece O'Connell is an experienced fund manager who brings capital markets and investor relations skills, experience and network connections to the RLG Board. He specialises in recognising and funding early-stage companies. Reece is currently Fund Manager of Summit Biotech Fund (formerly Merchant Biotech Fund), delivering client value through specialised knowledge and strategic investment in technology companies that are pioneering world-changing innovations.

Mr Jeremy Baldock who also joins the RLG Board, brings with him 25 years' experience in the stockbroking industry in Australia, including 20 years at Bell Potter Securities. He has provided extensive corporate and execution services for a wide range of corporate and private high net worth clients. Jeremy is currently a senior advisor at Alto Capital, a boutique advisory firm that specialises in ASX mid to small market capitalisation stocks and has assisted many companies with raisings and placements. Mr Baldock brings a wealth of experience and a wide range of contacts that will benefit RLG.

In May 2025, Mr Terence Leung stepped down as a Director, with the Board reverting to four directors.

Business Strategy and Market Development
RLG continued to execute on the strategic review undertaken at the end of FY2024, to continue working towards its strategic goals to leverage its deep consumer insights, e-commerce expertise, and digital marketing infrastructure to expand margin-accretive sales of in-house branded health and wellness products, along with the addition of in-demand high margin products, thereby reinforcing its competitive positioning

The execution of growth initiatives across geographies and product verticals aims to build revenue diversity and drive scalable profit contributions in future periods.

DIRECTORS' REPORT (CONTINUED)
Review of Operations (continued)
Operational Highlights (continued)
Business Strategy and Market Development (continued)

Divestment of Australian digital marketing business

In July 2025, RLG entered into a binding term sheet to sell the Company's wholly owned Australian digital marketing subsidiary company, CHOOSE Digital Pty Ltd ("CHOOSE"). The divestment forms part of RLG's restructuring of it's operations to align with it's announced global expansion strategy of sourcing, developing and selling the Company's own products via its RLG Marketplace platforms globally and assisting Chinese partner companies to sell their products internationally. In conjunction with the divestment, Mr Warren Barry, who has been Head of Australian Sales and responsible for the CHOOSE business operations has resigned from his role with RLG.

Outlook and future developments

RLG is applying its model across high-growth markets where consumer behaviour is shifting, and product demand is surging. RLG's strategic outlook for FY2026 will continue to focus on scalable and high growth opportunities and looking forward, RLG is well-positioned to build on its FY2025 achievements. Key priorities for FY2026 include:

- Continuing to expand social commerce operations, with additional TikTok marketplace launches planned in other key global regions.
- Scaling distribution under the Eternal Asia supply agreement to achieve sustainable, high-volume sales into the Chinese market.
- Expanding the solar energy vertical by securing repeat sales orders and extending product penetration into additional international markets.
- Accelerating the growth of the RLG Coffee brand in China, supported by nationwide distribution and consumer demand for premium coffee.

The Board and management remain confident that the strategic initiatives executed during FY2025 will provide a strong foundation for long-term growth, margin expansion, and enhanced shareholder value.

Three high-convinction opportunities

UK Homewares

A repeatable engine launching homeware and lifestyle products to UK consumers through the country's largest commerce store - TikTok shop. Using company managed storefronts and advertising engine and real-time market trend signals.

China F&B

Scaling company managed and premium Australian exports into China's booming appetite for global food, beverage and supplement products. Scales through national distributors including Fortune 500 Chinese giant Eternal Asia.

Renewable Energy

Through an exclusive 10-year supply deal, with leading Chinese manufacturers, RLG is building a global solar energy business with a focus on India, Australia and Southeast Asia delivering panels, batteries and inverters.

DIRECTORS' REPORT (CONTINUED)

Review of Operations (continued)

Financial highlights

In FY2025, RLG delivered a year of strategic repositioning focusing on streamlining its operations, reducing costs and reshaping the business to align with its long-term growth vision. The growth vision focused on expanding its operations into new verticals and establishing partnerships designed to underpin future growth.

RLG is focussed on driving top line sales of higher margin product to positively contribute to its operational cashflows in order to ultimately drive cash flow positivity and profitability of the Group. While revenue moderated during the transition period, through disciplined cost management the Company made significant progress in improving its operating efficiency, strengthening the balance sheet and re-allocating resources to high growth verticals.

Key financial outcomes for FY2025 include:

- Revenue of $4,619,319 (2024: $9,480,574), reflecting the transition period as RLG shifted focus of its legacy business lines towards higher margin products and sales channels and added business lines focusing on renewable energy, premium food and beverage and expansion of its digital footprint across the global markets.

- **Gross profit margin on sales percentage** increased in FY2025, for the 5th consecutive full year period, improving by **+43%** in comparison to FY2024 and 813% over that time period.

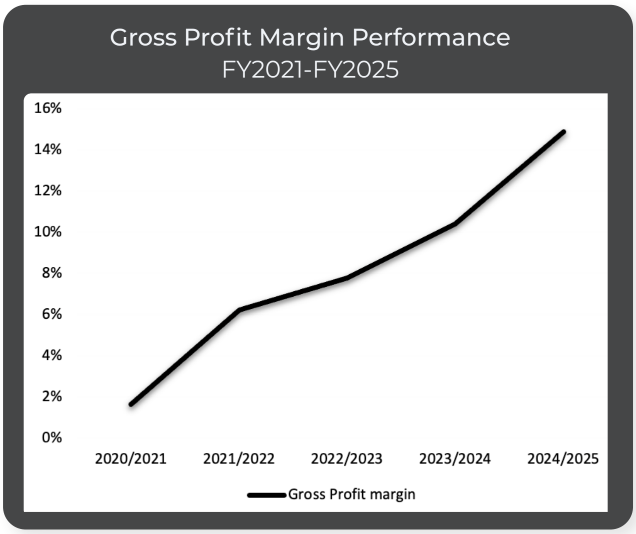
- **Operational expenses** (all cash costs excluding direct service and product related costs) decreased in FY2025, for the 5th consecutive full year period, improving by **-11%** in comparison to FY2024 and -34% over that time period. The reduction in operational expenses followed a group-wide cost reduction program targeting non-core expenditure and efficiencies in the non-operational staff structures.

- **Indirect staff costs**, included within operational expenses, decreased in FY2025, for the 5th consecutive full year period, improving by **-5%** in comparison to FY2024 and -29% over that time period.

+43% Gross Profit Margin Improved by 43%

-11% Operational Expenses Decreased 11% to $743,519

-5% Indirect Staff Costs Decreased 5% to $1,304,975



DIRECTORS' REPORT (CONTINUED)
Review of Operations (continued)

Financial Highlights (continued)

- RLG ended the year with $524,334 in cash and cash equivalents (2024: $1,035,051). The Company **repaid loans totalling $1,500,000** which will deliver ongoing annual savings in interest payments of $116,000 per annum. Subsequent to year end, the Company has **raised an additional $2,000,000** (pre-costs) to fund expansion of it's social commerce strategy via TikTok, product portfolio extension into renewable energy and support the launch of new branded product lines, including RLG Coffee.

June 2025

Cash
$524,334

Unused Finance Facilities
$250,000

Working Capital
$774,334

July 2025

Business Sale
$200,000
Consideration

Working Capital Adjustment
$147,000

August 2025

Placement

$2,000,000

Operating results for the year:

The Group has earned revenue from continuing operations of $4,619,319 (30 June 2024: $9,480,574) with cash receipts of $4,868,489 (30 June 2024: $12,217,060) with the consolidated loss attributable to members of the Group being $2,758,158 (30 June 2024: $2,087,044) which includes non-cash based items totalling $925,643.

Key items in the consolidated loss for FY2025 include:

- Impairment expense of $702,518 which largely relates to the write down of the goodwill of the Company's Australia focused digital marketing cash generating unit to fair value less costs to sell based on the subsequent binding term sheet executed for the sale of Choose Digital Pty Ltd in July 2025. The divestment of the Australia focused digital marketing business aligns with the portfolio rationalisation with non-core units divested to allow focus of the Company's resources on its renewed strategic direction. The divestment is expected to deliver annual staff cost savings of approximately $148,000 in FY2026.

- Business development costs of $294,374 and China Corporate costs of $57,042 which were primarily incurred in connection with the Company's legacy China focused digital marketing and e-commerce business which underwent a significant restructuring to align resources with the Company's renewed strategic direction. The restructuring is expected to deliver annual cost savings of approximately $300,000.

- Interest expense of $49,280 incurred on the Company's short and long term borrowings. The Company repaid convertible loans of $1,200,000 and Director loans of $200,000 during the year. The extinguishment of these borrowings will deliver ongoing annual savings in interest payments of $116,000 per annum.

- Share based payments of $123,511 incurred in relation to shares and options issued for Corporate Advisory Services and the vested component of Incentive Options issued to Directors

DIRECTORS REPORT (Continued)

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.

Significant events after balance date

On 11 July 2025, the Company announced that it had entered into a Binding Term Sheet to sell the Company's wholly owned Australian digital marketing subsidiary company, Choose Digital Pty Ltd ("Choose") with completion scheduled for July 2025. Key terms of the binding term sheet are as follows:

- Consideration of $356,500 comprising of a $200,000 upfront consideration payable upon execution of the Term Sheet and $156,500 deferred consideration payable on or before 31 December 2025.
- Working Capital Adjustment equal to the Net Asset Position of CHOOSE as at 30 June 2025 of $ 184,309. Payment of $146,904 has been received with the balance of $38,215 to be received on or before 29 September 2025.

On 11 August 2025, the Company announced the completion of a strategic placement to raise $2,000,000 from institutional and sophisticated investors at an issue price of $0.007 per share ("Placement"). Key terms of Placement are as follows:

- 285,714,286 Ordinary shares to be issued.
- 142,857,143 free attaching RLGO options to be issued with an exercise price of 1 cent and an expiry date of 26 September 2026 (subject to shareholder approval).
- The Lead Manager (Alpine Capital Pty Ltd) will receive a 2% Management Fee plus 4% Placement fees for proceeds directly introduced by Alpine Capital plus 57,142,857 RLGO Options with an exercise price of 1 cent and an expiry date of 26 September 2026 (subject to shareholder approval).

On 20 August 2025, the Company completed the allotment of 285,714,286 ordinary shares at an issue price of $0.007 per share to raise $2,000,000 (before costs).

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.

DIRECTORS REPORT (Continued)

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 2025, 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:		6
	Number of meetings attended:	Number of meetings eligible to attend
Grant Pestell	6	6
Shenny Ruan	3	3
Terence Leung	5	5
Jeremy Baldock	3	3
Reece O'Connell	3	3
Bryan Carr	6	6

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	14,909,959	2,500,000	22,500,000	-
Jeremy Baldock	12,500,000	-	15,000,000	-
Reece O'Connell	14,000,000	750,000	15,000,000	-
Bryan Carr	32,700,000	6,875,000	27,500,000	-
	74,109,959	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
	339,442,455		

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 2025 and is included on page 20.

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 27 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 32 and forms part of this directors' report for the year ended 30 June 2025.

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.

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Bryan Carr
Managing Director and Chief Executive Officer
Perth, 29 August 2025

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 2025. 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
Ye (Shenny) Ruan	Non-Executive Director (resigned 20 February 2025)
Terence Leung	Non-Executive Director (appointed 12 December 2023 and resigned 30 May 2025)
Jeremy Baldock	Non-Executive Director (appointed 20 February 2025)
Reece O'Connell	Non-Executive Director (appointed 20 February 2025)
Bryan Carr	Managing Director and Chief Executive Officer

Executives

Jyotika Gondariya	Chief Financial Officer and Company Secretary
Warren Barry	Head of Sales (resigned 30 June 2025)

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 and Ms Ruan and Mr Leung. 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;

    - Ms Ruan: A$45,000 per annum plus superannuation;

    - Mr Leung: A$45,000 per annum;

    - Mr Baldock: A$45,000 per annum plus superannuation; and

    - Mr O'Connell: A$45,000 per annum plus superannuation.

Mr Pestell, Mr Leung, Mr Baldock and Mr O'Connell received unlisted options as incentivisation in FY2025. The unlisted options were issued in two tranches with exercise prices of $0.006 and $0.01 with an expiry date of 21 May 2027.

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.

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 2025.

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 employment 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 are expired at 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 Company Secretary's contract

The terms and conditions of the employment 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).

REMUNERATION REPORT (Continued)

Remuneration of Key Management Personnel

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.

Shre-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)

Remuneration of Key Management Personnel (continued)

30 June 2024	Short-term employee benefits		Post-employment benefits	Share-based payments[1]		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	-	-	4,265	**75,440**	94%	6%
Ye Ruan	45,000	-	4,950	2,132	**52,082**	96%	4%
Terence Leung	25,040	-	-	-	**25,040**	100%	0%
Bryan Carr	273,750	-	-	15,994	**289,744**	94%	6%
Warren Barry	112,329	-	12,356	4,312	**128,997**	97%	3%
Executives							
Jyotika Gondariya [2]	240,000	10,000	27,550	4,738	**282,288**	95%	5%
Warren Barry	137,671	-	15,144	5,285	**158,100**	97%	3%
	904,965	**10,000**	**60,000**	**36,726**	**1,011,691**		

[1] Share-based payments to Directors and Executives comprise of the vested component of performance shares granted in previous financial years. The performance shares were valued at the closing market price on grant date as disclosed in previous annual reports. The expense for FY2024 relates to the vested component of performance shares with market based conditions. Although the conditions were not achieved, due to the existence of a market based condition, a reversal of the expense is not permitted under AASB 2 Share Based Payments.

[2] 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 2024.

Employee share, right and option plans

Options granted as compensation

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

REMUNERATION REPORT (Continued)

Employee share, right and option plans (continued)

Options granted as compensation(continued)

30 June 2024

No options were granted as compensation during the previous year.

Performance rights granted as compensation

30 June 2025

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

30 June 2024

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

Key management personnel equity holdings

Fully paid ordinary shares

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).

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Fully paid ordinary shares (continued)

30 June 2024	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]	9,909,959	-	-	-	-	9,909,959	-
Ye Ruan	-	-	-	-	-	-	-
Terence Leung	-	-	34,619,888 [2]	-	-	34,619,888	
Bryan Carr	18,950,000	-	-	-	-	18,950,000	-
Warren Barry	29,650,801	-	(29,650,801) [3]	-		-	-
Executives							
Jyotika Gondariya	1,229,090	1,000,000	-	-	-	2,229,090	-
Warren Barry	-	-	29,650,801 [3]	338,250	-	29,989,051	-
	59,739,850	1,000,000	34,619,888	338,250	-	95,697,988	-

[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 Leung's shareholding is held indirectly via Xiaodan Wu (spouse of Mr Leung) and represents the balance held on initial appointment as a Director. Xiaodan Wu directly holds 7,081,346 shares and 27,538,542 shares are held through custodian BNP Paribas Nominees Pty Ltd.

[3] Net change other represents 29,650,801 shares held at resignation date as Director transferred to holdings disclosable as an Executive.

Listed share options

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.

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Listed share options (continued)

30 June 2024

There were no listed share options held by any Directors during the year ended 30 June 2024.

Unlisted share options

30 June 2025	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	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	-	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Reece O'Connell	-	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.

30 June 2024

There were no unlisted share options held by any Directors during the year ended 30 June 2024.

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Performance rights

30 June 2025	Balance at beginning of year	Granted during the year	Converted during the year	Expired during the year	Balance at end of year
	Number	Number	Number [1]	Number [2]	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 arrangement 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

30 June 2024	Balance at beginning of year	Granted during the year	Converted during the year	Net change other	Balance at end of year
	Number	Number	Number [1]	Number	Number
Directors					
Grant Pestell	4,666,667	-	-	-	4,666,667
Ye Ruan	2,333,334	-	-	-	2,333,334
Terence Leung	-	-	-	-	-
Bryan Carr	17,500,000	-	-	-	17,500,000
Warren Barry	10,500,000	-	-	(10,500,000)[2]	-
Executives					
Jyotika Gondariya	2,000,000	-	(1,000,000)	-	1,000,000
Warren Barry	-			10,500,000[2]	10,500,000
	37,000,001	**-**	**(1,000,000)**	**-**	**36,000,001**

[1] The company has entered into performance rights based payment arrangement with Directors and Executives in previous years.

[2] Net change other represents 10,500,000 performance shares held at resignation date as Director transferred to holdings disclosable as an Executive.

REMUNERATION REPORT (Continued)

Key management personnel equity holdings (continued)

Convertible debt securities

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.

30 June 2024	Balance at beginning of year Number	Granted during the year Number	Converted during the year Number	Net change other Number	Balance at end of year Number
Directors					
Grant Pestell	-	-	-	-	-
Ye Ruan	-	-	-	-	-
Terence Leung	-	-	-	8,000,000	8,000,000
Bryan Carr	-	-	-	-	-
Warren Barry	-	-	-	-	-
Executives					
Jyotika Gondariya	-	-	-	-	-
Warren Barry	-			-	-
	-	-	-	8,000,000	8,000,000

[1] Mr Leung's Convertible Debt Securities holding is held indirectly via Xiaodan Wu (spouse of Mr Leung) and represents the balance held on initial appointment as a Director.

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.

	2025 $	2024 $
The following amounts were paid to Murcia Pestell Hillard Pty Ltd, a company related to Mr Pestell:		
- provision of general legal services	78,493	109,663
- provision of legal service related to capital raising	22,000	24,665
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	20,493
The following amount were paid to Barry Consulting Pty Ltd, a company related to *Mr. Barry:*		
- Interest on short-term borrowings	-	12,713
The following amount were paid to Xiaodan Wu, a person related to *Mr. Leung:*		
- Interest on convertible note[2]	1,973	8,811
Total:	111,754	176,345

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

END OF REMUNERATION REPORT

HLB MANN JUDD
ADVISORY AND ACCOUNTING

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 2025, 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	**D I Buckley**
29 August 2025	**Partner**

CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 June 2025

	Notes	2025 $	2024 $
Continuing operations			
Revenue	2, 4	4,619,319	9,480,574
Other income	2	33,536	146,636
		4,652,855	9,627,210
Direct product, logistics and marketing costs		(3,045,995)	(7,549,827)
Staff and contactor costs of providing goods and services		(884,546)	(893,832)
Other costs of providing goods and services		(1,350)	(51,217)
Depreciation expense	12,13	(51,932)	(6,706)
Amortisation expense	14	(10,511)	(55,936)
Impairment of assets	10,11,15	(702,518)	(65,900)
Share based payment expense	21	(123,511)	(75,007)
Business development costs		(294,374)	(351,620)
Consulting and investor relation fees		(161,486)	(266,503)
Employee costs		(1,304,975)	(1,372,497)
Other expenses	2	(832,501)	(1,043,916)
Loss before income tax		(2,760,844)	(2,105,751)
Income tax benefit	3	-	-
Net loss for the year		(2,760,844)	(2,105,751)
Other comprehensive income, net of income tax			
Items that may be reclassified to profit or loss			
Exchange differences on translation of foreign operations		359	28,911
Other comprehensive income for the year, net of income tax		359	28,911
Total comprehensive loss for the year		(2,760,485)	(2,076,840)
Loss for the year is attributable to:			
Non-controlling interest		(2,686)	(18,707)
Owner of Roolife Group Limited		(2,758,158)	(2,087,044)
		(2,760,844)	(2,105,751)
Total comprehensive loss is attributable to:			
Non-controlling interest		(2,686)	(18,707)
Owner of Roolife Group Limited		(2,757,799)	(2,058,133)
		(2,760,485)	(2,076,840)
Basic loss per share (cents per share)	5	(0.23)	(0.28)
Diluted loss per share (cents per share)	5	(0.23)	(0.28)

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

	Notes	2025 $	2024 $
Assets			
Current assets			
Cash and cash equivalents	7	524,334	1,035,051
Trade and other receivables	8	439,759	583,079
Financial asset	9	-	162,414
Other current assets	10	407,056	524,879
Inventories	11	252,660	196,312
Total current assets		1,623,809	2,501,735
Non-current assets			
Property, plant and equipment	12	15,060	12,313
Right of use asset	13	52,674	-
Deferred tax assets	3	24,784	17,815
Financial asset non-current	9	80,000	80,000
Other intangible assets	14	102,270	89,859
Goodwill	15	1,787,252	2,389,085
Total non-current assets		2,062,040	2,589,072
Total assets		3,685,849	5,090,807
Liabilities			
Current liabilities			
Trade and other payables	16	870,544	1,209,607
Short-term borrowing	17	-	1,200,000
Deferred revenue	2	139,324	104,775
Lease liabilities	13	53,926	-
Total current liabilities		1,063,794	2,514,382
Non-current liabilities			
Deferred tax liabilities	3	24,784	17,815
Long-term borrowing	17	-	200,000
Provisions	18	-	6,235
Total non-current liabilities		24,784	224,050
Total liabilities		1,088,578	2,738,432
Net assets		2,597,271	2,352,375
Equity			
Issued capital	19	34,088,067	31,209,387
Reserves	20	162,326	1,648,427
Accumulated losses		(31,631,729)	(30,486,732)
Equity attributable to the owners of Roolife Group Limited		2,618,664	2,371,082
Non-controlling interest		(21,393)	(18,707)
Total equity		2,597,271	2,352,375

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2025

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

Year ended 30 June 2024

	Notes	Issued capital $	Share-based payment reserve $	Foreign currency translation reserve $	Accumulated losses $	Non-controlling interest	Total equity $
Balance as at 1 July 2023		30,724,007	1,592,643	(4,134)	(28,399,688)	-	3,912,828
Loss for the year		-	-	-	(2,087,044)	(18,707)	(2,105,751)
Other comprehensive income, net of income tax		-	-	28,911	-	-	28,911
Total comprehensive loss for the year		-	-	28,911	(2,087,044)	(18,707)	(2,076,840)
Share issued during the year	19	500,000	-	-	-	-	500,000
Share issue costs	19	(58,620)	-	-	-	-	(58,620)
Conversion of performance shares	19,20	14,000	(14,000)	-	-	-	-
Share-based payments	21	30,000	45,007	-	-	-	75,007
Balance as at 30 June 2024		31,209,387	1,623,650	24,777	(30,486,732)	(18,707)	2,352,375

The accompanying notes form part of these financial statements

CONSOLIDATED STATEMENT OF CASHFLOWS

For the year ended 30 June 2025

	Notes	2025 $	2024 $
Cash flows from operating activities			
Receipts from customers		4,868,489	12,217,060
Payments to suppliers and employees		(6,881,262)	(14,132,294)
Interest received		27,100	31,811
Interest paid		(75,222)	(135,983)
Government grants and tax incentives		40,198	51,889
Net cash outflow from operating activities	7	(2,020,697)	(1,967,517)
Cash flows from investing activities			
Payments for property, plant and equipment		(9,075)	(385)
Proceeds from / (payments for) security deposits (net)		5,776	63,413
(Payments for) / proceeds from intellectual property		(22,044)	24,000
Proceeds from sale of investments		-	1,000
Proceeds from repayment of convertible note		167,384	135,000
Net cash inflow from investing activities		142,041	223,028
Cash flows from financing activities			
Proceeds from issue of shares		2,255,540	500,000
Proceeds from shares to be issued		-	100,000
Payments for share issue costs		(374,410)	(58,620)
Proceeds from the issue of convertible notes		-	1,200,000
Proceeds from borrowings		70,000	400,000
Payments for convertible notes		(295,000)	-
Payments for borrowings		(309,548)	(800,000)
Net cash inflow from financing activities		1,346,582	1,341,380
Net decrease in cash and cash equivalents		(532,074)	(403,109)
Cash and cash equivalents at the beginning of the year		1,035,051	1,419,586
Effect of exchange rate fluctuations on cash held		21,357	18,574
Cash and cash equivalents at the end of the year	7	524,334	1,035,051

The accompanying notes form part of these financial statements

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2025

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 2025
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 29 August 2025.

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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 2025, the Group incurred a net loss of $2,760,844 and recorded net operating cash outflows of $2,020,697. Cash and cash equivalents at year end were $524,334.

Subsequent to year end, the Group completed a strategic placement raising $2 million (before costs) from institutional and sophisticated investors. These funds are intended to be applied to support the expansion of the Group's enhanced business model incorporating its social commerce strategy via RLG Marketplace other online stores on platforms such as TikTok, extending its renewable energy product portfolio and launching new branded product lines including RLG Coffee.

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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
- Qualis Holdings Pty Ltd: Wholly owned Australia subsidiary. Currency: USD

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

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).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

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 assts; 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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 2025

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.

	2025 $	2024 $
Revenue from contracts with customers	4,619,319	9,480,574
Reconciliation of revenue from contracts with customers		
At a point in time		
Product and Platform sales	2,011,293	6,828,187
	2,011,293	6,828,187
Over time		
Digital marketing services	2,608,026	2,652,387
	2,608,026	2,652,387
Total Revenue	4,619,319	9,480,574

Unearned revenue at year end in relation to incomplete performance obligations amounted to $139,324 (2024: $104,775).

Other income

	2025 $	2024 $
Interest income	28,649	38,551
Gain on disposal of fixed assets	-	2,000
Gain on sale of investment	-	1,000
Gain on extinguishment of financial liability	3,284	-
Grants and subsidies	1,603	105,085
	33,536	146,636

Other expenses

	2025 $	2024 $
Accountancy fees	16,391	18,604
Auditors' remuneration	74,377	71,363
Bad and doubtful debts	35,184	48,740
Foreign exchange (gain) /loss	4,602	(1,186)
Interest expense	49,820	148,025
Legal fees	84,771	135,140
Rent and associated costs	56,745	101,474
Subscriptions and fees	95,401	105,663
Travel and accommodation	147,211	114,928
Loss on disposal of intangible assets	-	20,000
Loss on disposal of fixed assets	363	-
Other expenses	267,636	281,165
	832,501	1,043,916

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 3: Income tax

Income tax recognised in profit or loss

The major components of tax benefit are:

	2025 $	2024 $
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:

	2025	2024
Accounting loss before tax from continuing operations	(2,760,844)	(2,105,751)
Income tax benefit calculated at 25% (2022: 25%)	(690,211)	(526,438)
Tax adjustment for foreign companies	1,560	752
Tax effect of amounts which are not deductible/(taxable) in calculating taxable income:		
• Effect of expenses that are not deductible in determining taxable profit	209,718	37,986
• Effect of unused tax losses and timing differences not recognised as deferred tax assets	482,313	489,341
• Effect of adjustment in tax from prior period	(3,380)	(1,641)
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:

	2025	2024
Tax losses - revenue	24,784	17,815

Deferred tax liabilities comprise:

	2025	2024
Timing differences	24,784	17,815
	24,784	17,815

Unrecognised deferred tax assets

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

	2025	2024
Tax losses – revenue	5,772,061	5,202,961
Timing differences	59,003	95,288
Blackhole expenditure	91,217	40,504
	5,922,281	5,338,753

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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 2025. Revenue is attributed to geographical location based on the location of the target market.

30 June 2025	Australia (i) $	Singapore $	China(ii) $	Consolidation adjustments $	Total $
Revenue					
Sales to external customers	1,960,390	-	2,688,929	(30,000)	**4,619,319**
Total	1,960,390	-	2,688,929	(30,000)	**4,619,319**
Segment result	(2,105,620)	-	(53,391)	(601,833)	**(2,760,844)**
Interest income	28,578	-	71	-	**28,649**
Grants and subsidies	-	-	1,603	-	**1,603**
Depreciation	(51,134)	-	(798)	-	**(51,932)**
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) The Australia segment includes Choose Digital Pty Ltd, which was subsequently sold. Refer to Note 28 for additional details.

(ii) 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. Accordingly, the financial results attributable to the UK and India operations have been included within the China segment for the purposes of the segment note.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

Note 4: Segment reporting (continued)

Segment information (continued)

30 June 2024	Australia $	Singapore $	China $	Consolidation adjustments $	Total $
Revenue					
Sales to external customers	1,760,573	-	7,820,322	(100,321)	9,480,574
Total	1,760,573	-	7,820,322	(100,321)	9,480,574
Segment result	(1,978,047)	(83)	(127,621)	-	(2,105,751)
Interest income	38,372	-	179	-	38,551
Grants and subsidies	30,000	-	75,085	-	105,085
Depreciation	(5,403)	-	(1,303)	-	(6,706)
Amortisation	(40,924)	-	(15,012)	-	(55,936)
Impairment expense	(39,132)	-	(26,768)	-	(65,900)
Segment assets	17,403,164	-	3,339,841	(15,652,198)	5,090,807
Segment liabilities	(4,179,211)	(4,007,671)	(5,484,933)	10,933,383	(2,738,432)

Major customers

During the year ended 30 June 2025, approximately $1,486,412 (2024: $4,822,030) of the Group's external revenue was derived from sales to two major China and Australia based customers, through the China and Australia operating segment.

Other segment information

Segment revenue reconciliation to the statement of comprehensive income

	2025 $	2024 $
Total segment revenue	4,649,319	9,580,895
Inter-segment sales elimination	(30,000)	(100,321)
Total	4,619,319	9,480,574

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

Note 5: Loss per share

Basic and diluted loss per share

	2025 Cents per share	2024 Cents per share
Total basic and diluted loss per share attributable to the ordinary equity holders of the Company	(0.23)	(0.28)

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	(2,758,158)	(2,087,044)

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	1,212,103,323	737,517,682

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 2025.

Note 7: Cash and cash equivalents

	Note	2025 $	2024 $
Cash at bank and on hand	(i)	524,334	1,035,051

(i) As at 30 June 2024, $100,000 of the cash balance related to proceeds received for issue of ordinary shares. These funds were held in escrow subject to issue of shares, which were issued on 15 July 2024.

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

At 30 June 2025, the Group had an undrawn amount of $249,999 (2024: $249,999) from its committed borrowing facilities in respect of which all conditions precedent had been met.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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:

	2025 $	2024 $
Cash at bank and on hand, as above	524,334	1,035,051
Balance per statement of cash flows	524,334	1,035,051

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

	2025 $	2024 $
Net loss for the year	(2,760,844)	(2,105,751)
Unrealised foreign exchange loss/ (gain)	5,271	26,806
Equity settled share-based payment	123,511	75,007
Bad and doubtful debts	35,184	48,740
Depreciation	51,932	6,706
Amortisation	10,511	55,936
Impairment of assets	702,518	65,900
Profit on sale of investment	-	(1,000)
Loss on disposal/ (profit on sale) of fixed assets	363	(2,000)
Loss on sale of intangible assets	-	20,000
Gain on extinguishment of financial liability	(3,284)	-
Change in net assets and liabilities:		
(Increase)/Decrease in assets:		
Trade and other receivables	98,516	2,434,035
Inventories	(56,348)	69,043
Increase/(Decrease) in liabilities:		
Trade and other payables	(221,792)	(2,660,939)
Employee provision	(6,235)	-
Net cash from operating activities	(2,020,697)	(1,967,517)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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 2024	17	1,200,000	200,000
Net cash from financing activities		(295,000)	(200,000)
Non cash transactions from financing activities	(i),19	(905,000)	-
Balance at 30 June 2025	17	-	-

(i) During the year, the Company repaid borrowings of $905,000 owing to Westcap Pty Ltd under a Convertible Note arrangement. Concurrently, Westcap Pty Ltd subscribed for $905,000 of shares under the Rights Issue prospectus. For practicality and efficacy the parties agreed for the cash consideration due for subscription proceeds to be offset against the cash repayment owed to settle the Convertible Loan.. This transaction is therefore excluded from the statement of cash flows and is disclosed here as a non-cash financing transaction in accordance with AASB 107.

Note 8: Trade and other receivables

	Note	2025 $	2024 $
Trade debtors	(i)	456,626	559,713
Allowance for impairment		(49,505)	(48,740)
Total		407,121	510,973

(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.

Reconciliation of trade and other receivables

	2025 $	2024 $
Trade debtors, noted above	407,121	510,973
Accrued revenue	31,183	66,396
GST/VAT receivable	-	494
Other receivables	1,455	5,216
Total	439,759	583,079

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 9: Financial assets

	Note	2025 $	2024 $
Financial asset – current	(i)	-	162,414
Financial asset – non-current	(ii)	80,000	80,000

(i) Convertible note granted in settlement of services provided. The note is repayable in 6 months and accrues interest at 10% per annum. The note is convertible to equity at the discretion of the holder. The fair value of the conversion feature is not material. The financial asset is measured at amortised cost. The convertible note was settled in cash during the year.

(ii) 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 at the most recent capital raise of the entity.

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

Note 10: Other current assets

	2025 $	2024 $
Prepayments	278,658	376,492
Security deposits	125,387	145,377
Other	3,011	3,010
Total	407,056	524,879

Impairment of other current assets

Prepayments include amounts paid in advance to suppliers under supply contracts. Under the terms of these contracts, deposits are refundable in full where product is not supplied. During the year, the Group experienced an instance where supply could not be provided and for which a refund of $204,835 was received. The Group is seeking repayment of the balance of $97,101, however to remain prudent, an impairment loss has been recognised in respect of this balance.

Note 11: Inventories

	2025 $	2024 $
Inventories at cost	252,660	303,742
Impairment allowance	-	(107,430)
Total	252,660	196,312

Impairment of inventories:

The Group has identified inventories that are slow moving and inventories held for brands that the Company no longer procures products from. Whilst the Group intends to continue to invest in marketing activities to realise proceeds on the sale of these inventories, it is considered prudent to record an allowance for these inventories to ensure that carrying value is not stated in excess of expected net realisable value. An impairment loss of $3,584 has been recorded during the year (2024: $65,900).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 12: Property, plant and equipment

Carrying value

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

30 June 2024	Office equipment $	Computer equipment $	Total $
Cost	16,163	37,414	53,577
Accumulated Depreciation	(6,563)	(34,701)	(41,264)
Carrying value	9,600	2,713	12,313

Reconciliation

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

30 June 2024	Office equipment $	Computer equipment $	Total $
Opening balance	10,704	5,679	16,383
Additions	-	2,636	2,636
Depreciation expense	(1,104)	(5,602)	(6,706)
Closing balance	9,600	2,713	12,313

Impairment of fixed assets:

The recoverable amount of fixed assets is estimated to be in line with the carrying values, therefore, no impairment loss has been recognised during the year (2024: $nil).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 13: Right of use assets and lease liabilities

The Group leases its head office premises under a non-cancellable operating lease arrangement. The lease commenced on 01 July 204 and expires on 30 June 2026. Lease payments are $30,090 per annum plus GST reviewable at a market review method on 1 July for each term. The lease includes an option to renew for further terms which are at the election of the Lessee.

Carrying value

	2025 $	2024 $
Right of use assets	52,674	-
Lease liabilities	53,926	-

Reconciliation

	2025 $	2024 $
Right of use assets:		
Opening balance	-	-
Additions	97,244	-
Depreciation expense	(44,570)	-
Closing balance	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 (2024: $nil).

Maturity analysis of lease liabilities

Future minimum rentals payable under the leases are as follows:

	2025 $	2024 $
Within one year	53,926	-
After one year but not more than five years	-	-
More than five years	-	-
	53,926	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 14: Other intangible assets

Carrying value

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

30 June 2024	Technology $	Customer contracts $	Trademark $	Total $
Cost	169,322	-	40,036	209,358
Accumulated amortisation	(86,315)	-	(33,184)	(119,499)
Carrying value	83,007	-	6,852	89,859

Reconciliation

30 June 2025	Note	Technology $	Customer contracts $	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

30 June 2024	Note	Technology $	Customer contracts $	Trademark $	Total $
Opening balance		99,455	50,000	40,036	189,491
Addition		6,000	-	-	6,000
Amortisation		(22,752)	-	(33,184)	(55,936)
Disposal	(i)	-	(50,000)	-	(50,000)
Impairment		-	-	-	-
Foreign currency difference		304	-	-	304
Carrying value		83,007	-	6,852	89,859

(i) The customer contracts were sold during the year for a cash consideration of $30,000, resulting in a loss on disposal of $20,000.

Impairment of intangible assets:

The recoverable amount of intangible assets is estimated to be in line with the carrying values, therefore, no impairment loss has been recognised during the year (2024: nil).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

Note 15: Goodwill

Carrying value

	2025 $	2024 $
Cost	4,405,266	4,405,266
Accumulated impairment	(2,618,014)	(2,016,181)
Carrying value	1,787,252	2,389,085

Reconciliation

	2025 $	2024 $
Opening balance	2,389,085	2,389,085
Impairment	(601,833)	-
Carrying value	1,787,252	2,389,085

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:

		2025 $	2024 $
Australia focused digital marketing	(i)	356,500	958,333
China focused digital marketing and e-commerce	(ii)	1,430,752	1,430,752
Carrying value		1,787,252	2,389,085

(i) The recoverable amount of the Group's goodwill for the Australia focused digital marketing cash generating unit has been determined in reference to fair value less costs to sell based on the binding term sheet for the sale of Choose Digital Pty Ltd which was completed subsequent to year end (refer to Note 28 for further details). An impairment of $601,833 was recognised during the period as the 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 15: Goodwill (continued)

Impairment (continued)

Key assumptions used in value-in-use calculations

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

30 June 2025

	Note	China focused digital marketing and e-commerce
Pre-tax discount rate	(i)	17.2% (2024: 19.2%)
Revenue growth rate	(ii)	11.6%
Cost of sales growth rate	(iii)	11.7%
Overheads growth rate	(iv)	(17.2)%

(i) The discount rate reflects management's estimate of the time value of money and the Group's weighted average cost of capital adjusted for the relevant cash generating unit, the risk free rate and the volatility of the share price relative to market movements.

(ii) The compound annual revenue growth rate has been estimated by management based on past performance and contracted sales wins. Compared to prior year, the revenue growth rate estimation has increased as the Group is poised to benefit from the revenue recognition to come from the identification of new products and sales channels throughout Q1 to Q3 FY2025 which were launched in Q4 FY2025.

(iii) The compound annual cost of sales growth rate has been estimated by management in accordance with past performance, adjusted for cost reductions achieved from a strategic review of China operations. Compared to prior year, the costs of sales growth rate estimation has increased for the one year projection as costs are incurred in connection with the revenue generation from identified new products and sales channels. The costs of sales growth rate estimation for the remainder of the projection period remains constant and comparable to the prior period. The gross margin % remains consistent at approximately 15%.

(iv) The overheads growth rate has been based by management on past performance adjusted for cost savings initiatives implemented by the Group. Compared to prior year, the overheads growth rate has decreased as further cost savings are expected to be realised in FY2026 following the strategic review of China operations and following that are expected to increase at a conservative rate for the remainer of the projection period.

(v) The terminal value is calculated using a long term growth rate of 2%.

Impact of possible changes in key assumptions

As disclosed in Note 1, the directors have made judgements and estimates in respect of impairment testing of goodwill. Should these judgements and estimates not occur the resulting goodwill carrying amount may decrease. The sensitivities are as follows:

30 June 2025

The pre-tax discount rate and revenue would need to change as follows before goodwill would need to be impaired, with all other assumptions remaining constant:

	China focused digital marketing and e-commerce
Pre-tax discount rate would need to increase by more than	1.5%
Revenue growth rate would need to decrease by more than	9%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 15: Goodwill (continued)

Impairment (continued)

Impact of possible changes in key assumptions (continued)

The directors believe that other reasonable changes in the key assumptions on which the recoverable amount of the goodwill is based on would not cause the cash-generating units' carrying amounts to exceed their recoverable amounts.

If there are any negative changes in the key assumptions on which the recoverable amount of goodwill is based, this would result in an impairment charge for the goodwill of the cash-generating unit.

Note 16: Trade and other payables (current)

	Note	2025 $	2024 $
Trade payables	(i)	367,333	629,233
Accruals		149,278	149,018
Deferred remuneration and bonuses payable		72,787	48,135
Payroll liabilities		128,078	188,383
Security deposits payable		62,763	51,694
GST/VAT payable		17,041	-
Shares to be issued	(ii), 7(i)	-	100,000
Other payables		73,264	43,144
		870,544	1,209,607

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

(ii) $100,000 in proceeds were received in respect of shares that were not formally issued at previous year end. The share issue was completed on 15 July 2024. On allotment of shares this balance is transferred to issued capital.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

Note 17: Borrowing

		2025 $	2024 $
Current:			
Convertible Note - Westcap Pty Ltd	(i)	-	1,000,000
Convertible Note - Xiaodan Wu	(ii)	-	200,000
Short-term borrowing		-	1,200,000
Non-current:			
Loan from Director (Long-term)	(iii)	-	200,000

(i) Convertible Note Agreement entered into with Westcap Pty Ltd to provide the Group with convertible note of $1,000,000. The key terms of the convertible note are:

- 8% per annum interest rate accrues on the Loan and it repayable at the end of each calendar quarter.
- Provision of 2,000,000 Fully Paid Ordinary Shares in RLG (RLG Shares) to be issued to the lender upon execution.
- Term is 13 months.
- Lender may elect to convert part or all of the Loan into RLG Shares at any time prior to the end of the Term, or to repaid at the end of the Term.
- RLG may elect to repay the Loan in part or in full at any time prior to the end of the Term.
- Any conversion of the Loan into RLG Shares will be at a conversion price of $0.025 per RLG Share.
- The Loan will be secured by a charge over RLG's inventory directly purchased with and capped at the value of the Loan amount.
- The Convertible Note was settled during the year. In accordance with an agreement between the parties, $905,000 of the repayment due was offset against subscription proceeds due from Westcap Pty Ltd (refer to Note (7(i) for further details) and the remaining $95,000 was settled in cash.

(ii) Convertible Note Agreement entered into with Xiaodan Wu to provide the Group with convertible note of $200,000. The key terms of the convertible note are:

- 8% per annum interest rate accrues on the Loan and it repayable at the end of each calendar quarter.
- 5 Fully Paid Ordinary shares in RLG will be issued to the lender for every A$1.00 loaned.
- Term is 12 months.
- Lender may elect to convert part or all of the Loan into RLG Shares at any time prior to the end of the Term, or to repaid at the end of the Term.
- RLG may elect to repay the Loan in part or in full at any time prior to the end of the Term.
- Any conversion of the Loan into RLG Shares will be at a conversion price of $0.025 per RLG Share.
- If at any time RLG repays the whole or any part of the Loan by way of an issue of RLG Shares then RLG may, for the purpose of calculating the number of RLG Shares to be issued, reduce directly from the value of the relevant loan amount any amounts paid by RLG to that point as interest in respect of the relevant loan amount.
- The Loan will be secured by a charge over RLG's inventory directly purchased with and capped at the value of the Loan amount.
- The Convertible Note was settled in cash during the year.

(iii) Unsecured Loan Agreement entered into with Director Bryan Carr to provide the Group with a line of credit facility to the value of $200,000 which is available to be drawn down and applied by the Group to fund supply of products for sale. The key terms of the facility are:

- Repayment date is 15 August 2025.
- 10% per annum interest rate on loan amount drawn down, payable in arrears.
- The unsecured loan was settled in cash during the year.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 18: Provisions

	2025 $	2024 $
Long service leave	-	6,235

Note 19: Issued capital

Share capital

	2025 $	2024 $
1,592,781,278 (30 June 2024: 782,381,662) Ordinary shares issued and fully paid	34,088,067	31,209,587

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 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 19: Issued capital (continued)

Movement in ordinary share capital (continued)

(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 will 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.

30 June 2024

Date	Details	Note	Number	$
	Opening balance		719,558,133	30,724,007
07/08/2023	Shares issued to convertible note holder	(i)	1,000,000	8,000
02/10/2023	Shares issued to convertible note holder	(ii)	2,000,000	22,000
27/03/2024	Shares issued to private investors		58,823,529	500,000
27/03/2024	Conversion of employee performance rights	(iii)	1,000,000	14,000
	Less: Transaction costs arising on share issue		-	(58,620)
	Closing balance		782,381,662	31,209,387

(i) Shares issued to Xiaodan Wu on receipt of funding under Convertible Note Agreement.

(ii) Shares issued to Westcap Pty Ltd on receipt of funding under Convertible Note Agreement

(iii) Shares issued to employee under share-based payment plans entered into in FY2022.

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 19: Issued capital (continued)

Movement in options over ordinary shares

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

Note 19: Issued capital (continued)

Movement in options over ordinary shares (continued)

(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.

30 June 2024

Grant date	Expiry date	Exercise Price		Opening balance	Options issued	Options lapsed	Closing balance
Unlisted performance options:							
30 December 2021	30 November 2024	$0.05	(i)	30,000,000	-	-	30,000,000
Unlisted options:							
30 December 2021	30 November 2024	$0.05	(i)	4,807,691	-	-	4,807,691
				34,807,691	-	-	34,807,691

Note 20: Reserves

	2025 $	2024 $
Share based payments reserve	137,190	1,623,650
Foreign currency translation reserve	25,136	24,777
	162,326	1,648,427

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 20: Reserves (continued)

Movement in reserves

Share-based payments reserve

	Note	2025 $	2024 $
Opening balance		1,623,650	1,592,643
Performance Rights granted to Directors in prior year vested	21	-	31,988
Performance Rights granted to employee in prior year vested	21	3,511	7,181
Performance Rights granted to AuLife in prior year vested	21	-	5,838
Conversion of Performance Rights issued to employee to ordinary shares due to vesting conditions being met	19	(14,000)	(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		137,190	1,623,650

Foreign currency translation reserve

	2025	2024
Opening balance	24,777	(4,134)
Currency translation differences arising during the year	359	28,911
Closing balance	25,136	24,777

Note 21: Share-based payment plans

Performance rights

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.

30 June 2024
The Company has entered into the agreement on 16th August 2023 with AuLife International Pty Ltd (AuLife) and Martin Place Equity Partners Pty Ltd (Martin Place) with following performance rights:

	Condition A	Condition B	Condition C	Condition D
AULife	32,000,000	8,000,000	4,000,000	4,000,000
Martin Place	8,000,000	2,000,000	-	-
	40,000,000	10,000,000	4,000,000	4,000,000

The performance rights granted were in three tranches with separate market and non-market conditions for each tranche as outlined below. The market conditions were incorporated into the measurement of fair value.

	Vesting conditions	Number	Expiry date
Condition A	800,000 Performance Rights will vest for every $33,333 in gross profit achieved by the operating entity during the first 12 months after entry into the operating agreement which is derived from sales revenue directly attributable to AuLife (with the effect being if the operating entity achieves $1,333,320 or more of gross profit during the first 12 months after entry into the operating agreement which is derived from sales revenue directly attributable to AuLife then all 40,000,000 Performance Rights will vest).	40,000,000	16/08/2025
Condition B	Within 12 months after entry into the operating agreement: the Operating Entity enters into a commercial agreement for a comprehensive project jointly created by the platform, local governments and the relevant parties with (in the Company's reasonable opinion) a tier 1 e-commerce platform provider in China and AuLife facilitates entry into that arrangement, for the operating entity to operate as the online store provider; and at least $50,000 in associated product sales is achieved on that e-commerce platform provider's platform.	10,000,000	16/08/2025
Condition C	Within 12 months after the date of issue, the Company's market capitalisation is at any time $12 million or more for 20 consecutive trading days.	4,000,000	16/02/2025
Condition D	Within 12 months after the date of issue, the Company's market capitalisation is at any time $20 million or more for 20 consecutive trading days.	4,000,000	16/02/2025

The fair value of the rights on grant date was $0.007 using the underly share price of the company on measurement date for a total fair value of $358,400.

No vesting expense has been recognised for condition A and B as the Company has deemed that achievement of the performance conditions is not probable. Condition C and D have a vesting expense of $2,562 during the year (2024: $5,838).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 21: Share-based payment plans (continued)

Performance rights (continued)

Movement in performance rights

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)	-

30 June 2024

Movement	Number Opening balance	Number Shares issued	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	9,500,000	-	(1,000,000)	8,500,000
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	44,500,001	58,000,000	(1,000,000)	101,500,001

Share-based payment expense

	2025 $	2024 $
Performance rights issued to directors, employees and consultants	3,511	45,007
Shares issued to convertible note holders	-	30,000
Shares issued to consultant for services rendered	30,000	-
Unlisted options issued to directors and consultants	90,000	-
	123,511	75,007

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 21: Share-based payment plans (continued)

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.

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 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.

30 June 2024
No share options have been issued during the year.

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

	2025 Number	2024 Number
Outstanding at the beginning of year	34,807,691	34,807,691
Granted during the year	100,000,000	-
Lapsed during the year	-	-
Expired during the year	(34,807,691)	-
Outstanding at the end of year	100,000,000	34,807,691
Exercisable at the end of year	100,000,000	34,807,691

The weighted average exercise price for all options noted above was $0.01 (2024: $0.05).
The weight average remaining life of options is 1.76 years.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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

	2025 $	2024 $
Financial assets		
Cash and cash equivalents	524,334	1,035,051
Trade and other receivables	439,759	583,079
Other current assets	407,056	524,878
Other financial assets	-	162,414
Financial liabilities		
Trade and other payables	870,544	1,209,607
Convertible note	-	1,200,000
Long-term borrowing	-	200,000
Lease liabilities	53,926	-

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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	
	2025	2024	**2025**	2024
	$	$	**$**	$
United State Dollars (USD or US$)	**(45,802)**	(287,707)	**47,243**	664,764
Singapore Dollars (SGD or S$)	**(176)**	(163)	**-**	-
Hong Kong Dollars (HKD or H$)	**(8,217)**	(5,918)	**12,578**	24,372
Chinese Yuan (CNY)	**(2,131)**	(2,077)	**2,644**	2,639

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)	
	2025	2024	**2025**	2024
	$	$	**$**	$
USD Impact	**131**	34,278	**(13,983)**	(47,164)
SGD Impact	**(16)**	(14)	**(364,318)**	(364,312)
HKD Impact	**396**	1,677	**(4,908)**	(4,242)
CNY Impact	**46**	51	**(2,467)**	(2,111)

(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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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 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

30 June 2024

	Interest rate	1 year or less	1 year to 3 year	Remaining contractual maturities
Non-derivatives				
Non-interest bearing				
Trade and other payables		1,209,607	-	1,209,607
Interest bearing				
Convertible note	8%	1,232,263	-	1,232,263
Long-term borrowing	10%	20,000	202,521	222,521
Total non-derivatives		2,461,870	202,521	2,664,391

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

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: Commitments and contingencies

Capital commitments

As at 30 June 2025 and 30 June 2024 the Group has no capital commitments.

Contingent liabilities

As at 30 June 2025 and 30 June 2024 the Group has no contingent liabilities.

Note 24: 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 24 below.

Key management personnel compensation

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

	2025 $	2024 $
Short-term employee benefits	**1,022,474**	914,965
Post-employment benefits	**61,953**	60,000
Share-based payments	**85,949**	36,726
	1,170,376	1,011,691

During the year ended 30 June 2025 and 30 June 2024, 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:

	2025 $	2024 $
Provision of general legal services	**78,493**	109,663
Provision of legal service related to capital raising	**22,000**	24,665
	100,493	134,328

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

Note 24: Related party disclosure(continued)

Key management personnel transactions (continued)

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**	20,493
The following amount were paid to Barry Consulting Pty Ltd, a company related to Mr. W Barry:		
Interest on short-term borrowings	-	12,713
The following amount were paid to Xiaodan Wu, a person related to Mr. T Leung:		
Interest on convertible note	**1,973**	8,811
Total	**111,754**	176,345

As at 30 June 2025, there were no outstanding balance on loans and convertible notes with related parties. Refer to Note 17 (ii) and (iii),

Note 25: 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 2025 %	% Equity interest 2024 %	Investment 2025 $	Investment 2024 $
OpenDNA (Singapore) Pte Ltd	Singapore	100	100	98	98
CHOOSE Digital Pty Ltd	Australia	100	100	658,333	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	-	-
Qualis Holdings 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 (i)	Australia	100	51	-	-
Hydralyte Global Pty Ltd	Australia	100	100	-	-
RLG Kangaroo Beer Pty Ltd (ii)	Australia	100	-	-	-

(i) The non-controlling interests of RLG Marketplace Pty Ltd has transferred 49% of the voting right to Roolife Group Ltd during the year.
(ii) RLG Kangaroo Beer Pty Ltd was incorporated on 2 September 2024.

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For the year ended 30 June 2025

Note 26: Parent entity disclosures

		2025 $	2024 $
Financial position			
Current assets		313,471	496,758
Non-current assets – equipment		64,275	7,955
Non-current assets – investments in, and loans to, subsidiaries		2,590,811	3,720,147
Current liabilities		(371,286)	(1,672,485)
Non-current liability		-	(200,000)
Net assets		2,597,271	2,352,375
Equity			
Issued capital, net of capital raising costs		34,088,067	31,209,387
Share-based payments reserve		137,190	1,623,650
Accumulated losses		(31,627,986)	(30,480,662)
Total equity		2,597,271	2,352,375
Financial performance			
Loss for the year	(i)	(2,760,485)	(2,076,840)
Other comprehensive loss		-	-
Total comprehensive loss		(2,760,485)	(2,076,840)

(i) Due to the expiry or cancellation of previously issued Options and Performance Rights, a transfer of $1,613,161 was made to transfer the vested component of the equity instruments from reserve to accumulated losses.

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 2025, the Company has not entered into any cross guarantees with any of its subsidiaries (30 June 2024: Nil).

Contingent liabilities of the parent entity

As at 30 June 2025 the Company has no contingent liabilities (30 June 2024: Nil).

Capital commitments

As at 30 June 2025 the Company has no capital commitments (30 June 2024: Nil).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2025

Note 27: Auditor's remuneration

The auditor of RooLife Group Ltd is HLB Mann Judd.

	2025 $	2024 $
Auditor of the parent entity		
Audit or review of the financial statements	74,377	71,363
	74,377	71,363
Network firm of the parent Company auditor		
Audit of financial statements for Roolife (HK) Limited	-	-
Other services for RooLife (HK) Limited	2,753	-
	2,753	-
	77,130	71,363

Note 28: Events subsequent to the reporting date

On 11 July 2025, the Company announced that it had entered into a Binding Term Sheet to sell the Company's wholly owned Australian digital marketing subsidiary company, Choose Digital Pty Ltd ("Choose") with completion scheduled for July 2025. Key terms of the binding term sheet are as follows:

- Consideration of $356,500 comprising of a $200,000 upfront consideration payable upon execution of the Term Sheet and $156,500 deferred consideration payable on or before 31 December 2025.
- Working Capital Adjustment equal to the Net Asset Position of CHOOSE as at 30 June 2025 of $ 184,309. Payment of $146,904 has been received with the balance of $38,215 to be received on or before 29 September 2025.

On 11 August 2025, the Company announced the completion of a strategic placement to raise $2,000,000 from institutional and sophisticated investors at an issue price of $0.007 per share ("Placement"). Key terms of Placement are as follows:

- 285,714,286 Ordinary shares to be issued.
- 142,857,143 free attaching RLGO options to be issued with an exercise price of 1 cent and an expiry date of 26 September 2026 (subject to shareholder approval).
- The Lead Manager (Alpine Capital Pty Ltd) will receive a 2% Management Fee plus 4% Placement fees for proceeds directly introduced by Alpine Capital plus 57,142,857 RLGO Options with an exercise price of 1 cent and an expiry date of 26 September 2026 (subject to shareholder approval).

On 20 August 2025, the Company completed the allotment of 285,714,286 ordinary shares at an issue price of $0.007 per share to raise $2,000,000 (before costs).

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	Australian	Singapore
CHOOSE Digital Pty Ltd	Australia	100	Australian	Not applicable
RooLife Pty Ltd	Australia	100	Australian	Not applicable
RooLife (HK) Limited	Hong Kong	100	Australian	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
Qualis Holdings Pty Ltd	Australia	100	Australian	Not applicable
Qualis Brands Pty Ltd	Australia	100	Australian	Not applicable
RooLife China Ltd	China	100	Australian	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

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 2025 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 78 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 2025.

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

Bryan Carr
Managing Director and Chief Executive Officer
Dated: 29 August 2025

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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 2025, 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 consolidated 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 2025 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 our audit of the financial report 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 was required to test the CGU to which goodwill is allocated for impairment testing. We focused on this area as goodwill represents significant assets of the Group and our assessment of the value-in-use model required significant audit effort. We planned our work to address the audit risk that the goodwill balance may have been impaired.	Our procedures included, but were not limited to the following: - We reviewed management's assessment of whether any impairment indicators existed and management's mitigation of these indicators; - We critically evaluated the assumptions used in management's value-in-use model to support the carrying value of the CGU including goodwill and the basis for key assumptions; - We reviewed the mathematical accuracy of the value-in-use model; - We performed sensitivity analyses around the key inputs used in the model; and - We examined the disclosures made in the financial report.
Going concern Refer to Note 1 (e) of the financial report	
The financial report is prepared on the going concern basis, which contemplates continuity of normal business and the realisation of assets and settlement of liabilities in the ordinary course of business. If the going concern basis of preparation of the financial statements was inappropriate, the carrying amount of certain assets and liabilities may have significantly differed. The going concern basis of accounting was a key audit matter due to the significance to users of the financial report and the significant judgement involved with forecasting cash flows.	Our procedures included but were not limited to the following: - We considered the appropriateness of the going concern basis of accounting by evaluating the underlying assumptions in cash flow projections prepared by the Group including sensitivity analysis and subsequent events. 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 2025, 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.

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- 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 2025.

In our opinion, the Remuneration Report of RooLife Group Limited for the year ended 30 June 2025 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 Buckley

D I Buckley
Partner

Perth, Western Australia
29 August 2025

ADDITIONAL SECURITIES EXCHANGE INFORMATION

The shareholders information set out below was applicable as at 27 August 2025.

(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	4,872	0.00
1,001 - 5,000	32	133,514	0.01
5,001 - 10,000	52	443,212	0.02
10,001 - 100,000	554	26,044,193	1.39
100,001 Over	582	1,851,869,773	98.58
Total	1,258	1,878,495,564	100.00

Unmarketable Parcels

	Minimum Parcel Size	Holders	Units
Minimum $ 500.00 parcel at $0.0050 per unit	83,334	581	17,314,277

(b) Equity security holders

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

Rank	Name	Units	% Units
1	CHENG QINGHENG	368,250,000	19.60
2	CITICORP NOMINEES PTY LIMITED	117,918,899	6.28
3	SPARK PLUS PTE LTD	80,772,410	4.30
4	MEGA HOLDINGS PTY LTD	80,660,954	4.29
5	J P MORGAN NOMINEES AUSTRALIA PTY LIMITED	47,146,671	2.51
6	MS XIAODAN WU	43,914,680	2.34
7	MR JAY SHAH	32,338,332	1.72
8	BNP PARIBAS NOMINEES PTY LTD <IB AU NOMS RETAILCLIENT>	29,833,608	1.59
9	PETERLYN PTY LTD <RPC SALMON SUPER FUND A/C>	28,428,572	1.51
10	NETWEALTH INVESTMENTS LIMITED <WRAP SERVICES A/C>	28,196,430	1.50
11	BNP PARIBAS NOMS PTY LTD	27,128,041	1.44
12	MS XIAODAN WU	27,000,000	1.44
13	MR WARREN LESLIE BARRY + MRS SONIA ANNE BARRY <BARRY FAMILY SUPERFUND A/C>	26,258,388	1.40
14	HEDLAND BUS LINES PTY LTD	23,032,523	1.23
15	NETWEALTH INVESTMENTS LIMITED <SUPER SERVICES A/C>	21,590,915	1.15
16	SCINTILLA STRATEGIC INVESTMENTS LIMITED	21,428,571	1.14
17	MGL CORP PTY LTD	20,000,000	1.06
17	VIDOG CAPITAL PTY LTD	18,884,393	1.01
19	MR BRYAN EDWARD CARR <SHABAZ FAMILY A/C>	18,500,000	0.98
20	MR FRANCO ANTONELLO	15,150,000	0.81
Totals: Top 20 holders of ORDINARY FULLY PAID SHARES (Total)		1,076,433,387	57.30
Total Remaining Holders Balance		802,062,177	42.70

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
339,442,455	42	Options exercisable at $0.01 expiring 26 September 2026
339,442,455		

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:

- Cheng Qingheng: 368,250,000 Shares (Representing 19.60% 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

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