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OMNIA METALS GROUP LTD

ACN 648 187 651

**Interim Financial Report
31 December 2025**

OMNIA METALS GROUP LTD
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31 December 2025

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FORWARD LOOKING STATEMENTS

This document may contain certain forward-looking statements. Such statements are only predictions, based on certain assumptions, and involve known and unknown risks, uncertainties and other factors, many of which are beyond the control of Omnia Metals Group Ltd (“Omnia” or the “Company”).

Actual events or results may differ materially from those expressed or implied in any forward-looking statement. The inclusion of such statements should not be regarded as a representation, warranty or prediction with respect to the accuracy of the underlying assumptions or that any forward-looking statements will be or are likely to be fulfilled.

Omnia Metals Group Ltd undertakes no obligation to update any forward-looking statement to reflect events or circumstances after the date of this document, except as required by applicable securities exchange disclosure requirements.

The information contained in this document does not take into account the investment objectives, financial situation or particular needs of any specific person or organisation. Nothing contained in this document constitutes investment, legal, tax or other advice.

ASX LR STATEMENTS

The information in this announcement that relates to exploration results at the Salt Creek Project were reported by the Company in accordance with Listing Rule 5.7 on:

- OM1 ASX announcement – 18 July 2025;
- OM1 ASX Announcement – 7 August 2025; and
- OM1 ASX announcements – 13 October 2025.

In accordance with Listing Rule 5.23, the Company confirms it is not aware of any new information or data that materially affects the information included in the original announcements.

OMNIA METALS GROUP LTD
Directors' report
31 December 2025

The directors present their report, together with the interim financial report, of Omnia Metals Group Ltd (the "Company") and its subsidiaries (the "Group") for the half-year ended 31 December 2025.

Directors

The following persons were directors of the Company during the whole of the financial period and up to the date of this report, unless otherwise stated:

Patric Glovac – Executive Director, transitioned from Executive Chairman on 17 December 2025
Chris Zielinski – Non-Executive Chairman, transitioned from Non-Executive Director on 17 December 2025
Quinton Meyers – Non-Executive Director

Operating Result

The operating result for the period was as follows:

	31 Dec 2025	31 Dec 2024
	\$	\$
Loss before Income Tax	550,009	435,619
Income Tax Expense/ Benefit	-	-
Loss for the Period	550,009	435,619

Dividends

No dividend was paid during the period and the Board has not recommended the payment of a dividend.

Principal Activities

During the half-year ended 31 December 2025, the primary focus of the Company has been the exploration of the Ord Basin Project, Western Australia, and the Salt Creek Project, Western Australia.

Significant changes in the state of affairs

There were no significant changes in the state of affairs of the Company during the financial period, other than as mentioned elsewhere in the interim financial report.

Review of Operations

Overview

During the half-year ended 31 December 2025, Omnia continued to advance its Western Australian exploration portfolio while strengthening its balance sheet and refining its strategic focus to securing antimony, silver and rare earth element ("REE") opportunities in the United States.

The period was characterised by:

- Completion and evaluation of a 941m Slim Line Reverse Circulation ("SLRC") drilling program at the Salt Creek Project;
- Entry into a 50/50 Joint Venture over the Corvette Project in the Albany–Fraser Orogen;
- Advancement of exploration planning at the Ord Basin Project, including preparation for a VTEM survey; and
- Completion of a \$1.58 million capital raising to fund exploration and strategic growth initiatives.

The Company remains well funded and focused on disciplined, technically driven exploration and strategic acquisition assessment.

Salt Creek Project (Western Australia)

The Salt Creek Project (E28/3149), located northeast of Kalgoorlie in the Albany–Fraser Orogen, was the primary focus of drilling activities during the half-year.

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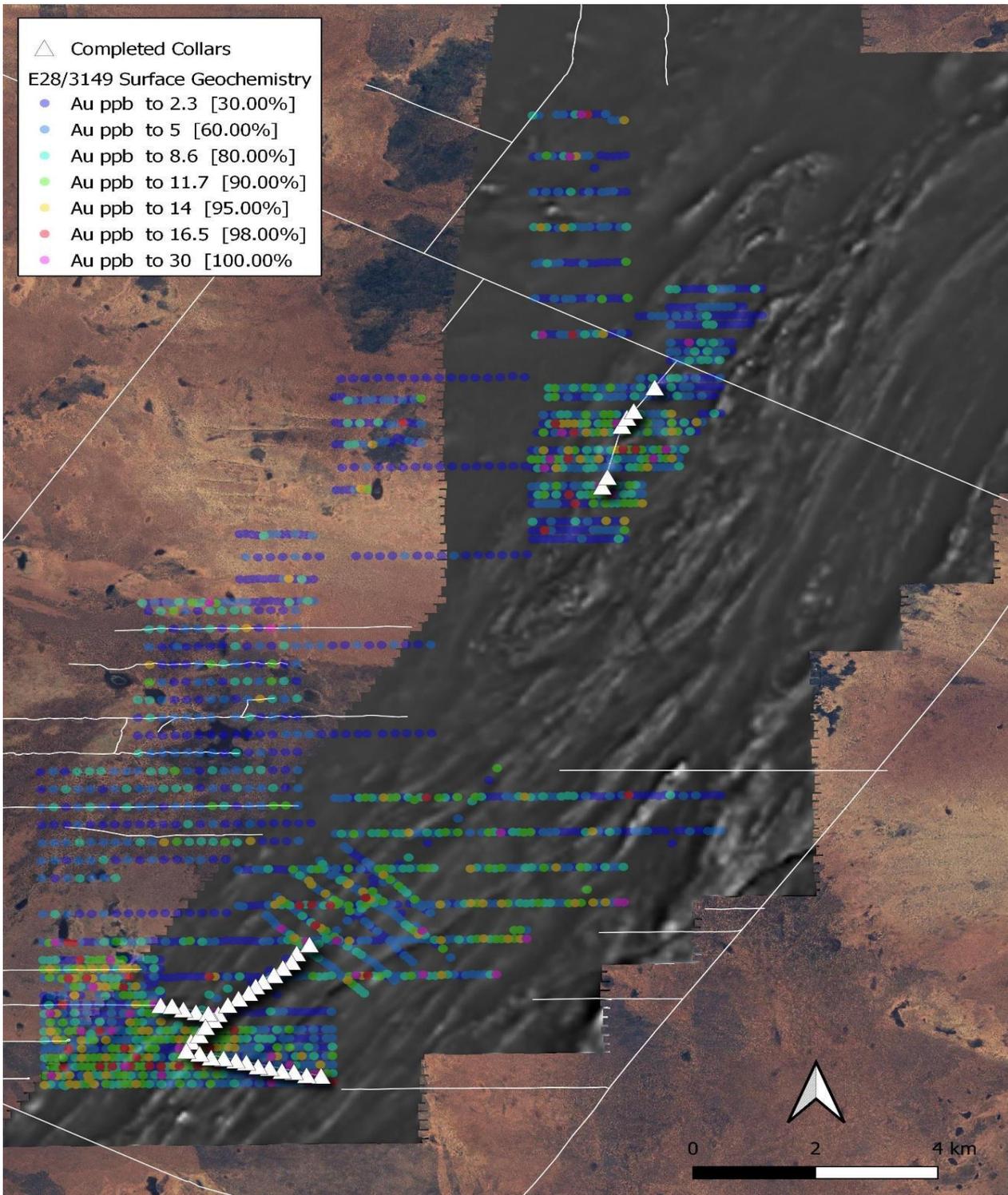


Figure 1: Completed RC Collars at Omnia's Salt Creek Project (EL28/3149)

During the September 2025 quarter, the Company completed a 941 metre SLRC drilling program comprising 39 holes designed to test high-priority geophysical and geochemical anomalies.

Assay results indicated gold values at or near background levels, with base metals generally low and not indicative of economic mineralisation. While no significant mineralisation was intersected, the program delivered valuable geological and litho-geochemical information, improving targeting models for future exploration (OM1 ASX Announcement; 13/10/2025).

Ord Basin Project (WA & NT)

During the December 2025 quarter, Omnia progressed planning for an airborne VTEM survey designed to refine conductive targets beneath cover.

The VTEM survey builds on previous high-grade copper-silver rock chip results, airborne gravity survey data, and structural interpretation. The program is expected to assist in defining priority drill targets for future testing.

Hardy Metals Joint Venture – Corvette Project (WA)

During the September 2025 quarter, Omnia executed a Binding Term Sheet with Hardy Metals Pty Ltd establishing an agreement to enter into a 50/50 unincorporated joint venture over the Corvette Project (E39/2555), located approximately 250km east-northeast of Kalgoorlie.

Historical drilling returned significant gold intercepts including (OM1 ASX Announcement; 7/8/2025):

- 3m @ 40.3 g/t Au from 97m (CVRC088)
- 3m @ 4.62 g/t Au from 122m (CVRC078)
- 3m @ 3.02 g/t Au from 66m (CVRC073)

The proposed two-year JV budget is \$150,000, with Hardey Metals appointed as JV Manager. The JV strengthens Omnia's strategic position within the Albany–Fraser district. As at the date of this report, the Company has not entered into a JV with Hardy Metals Pty Ltd.

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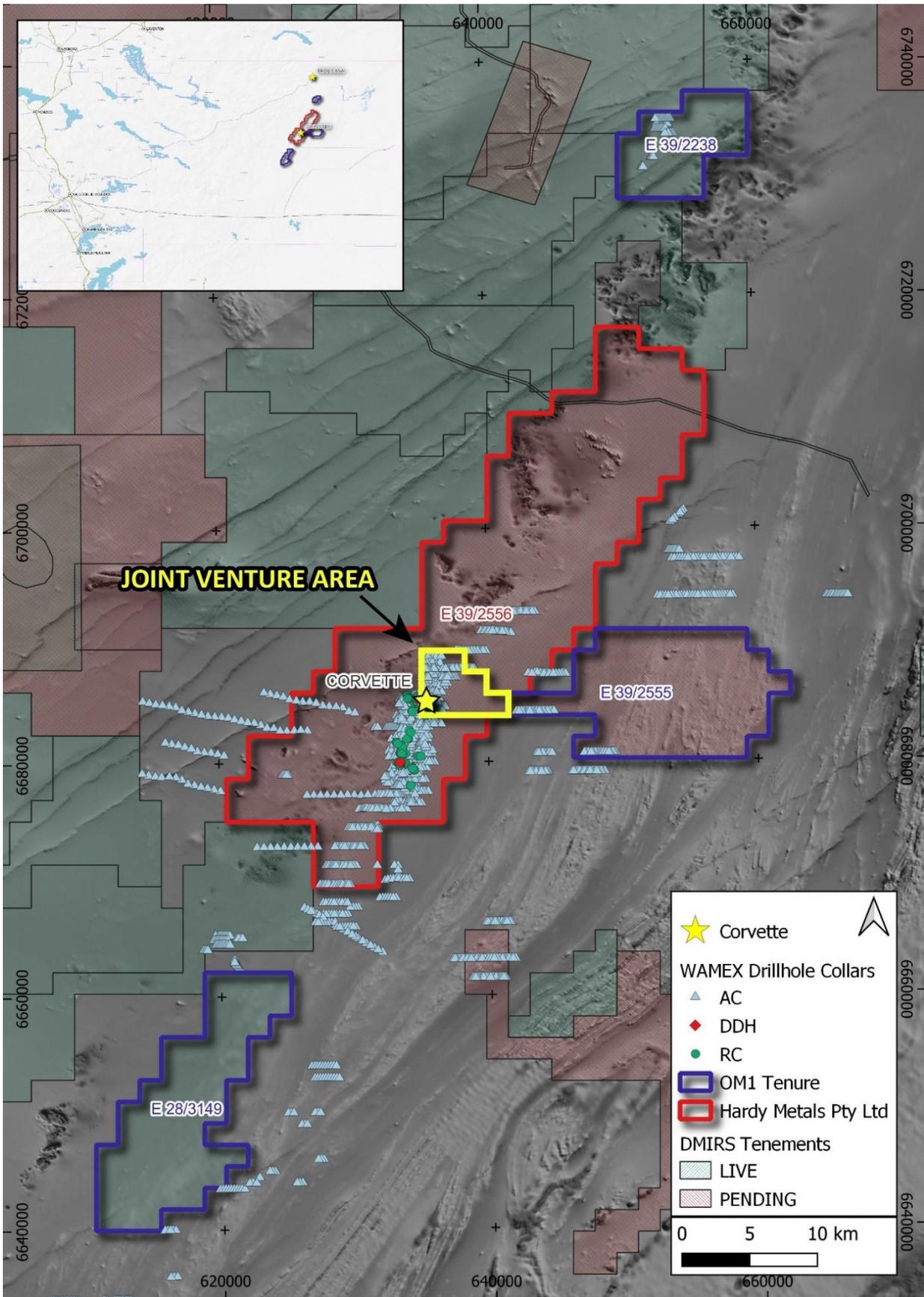


Figure 2: Corvette Project Location Plan

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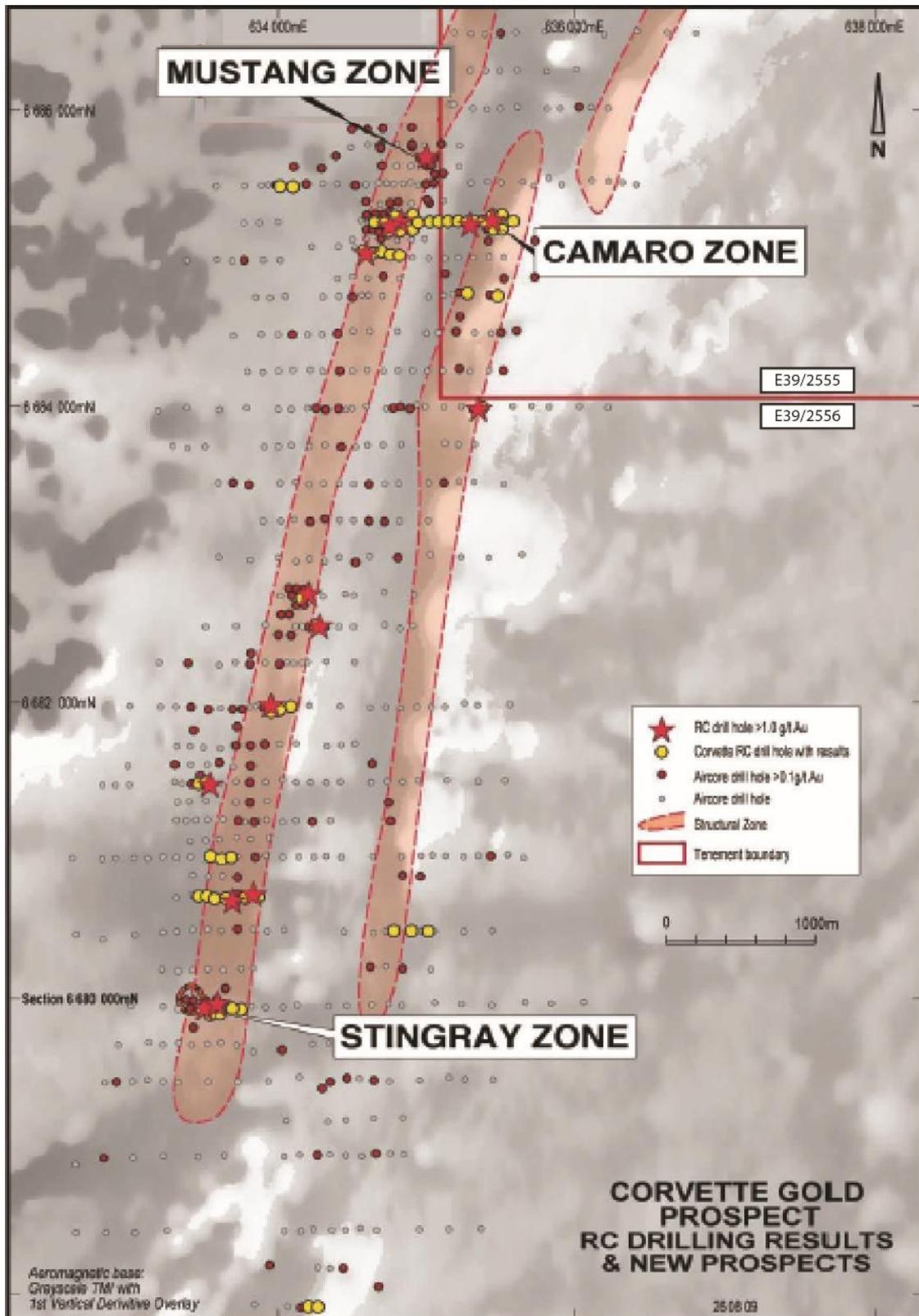


Figure 3: The Corvette Project Drilling Results

Strategic Review – United States Focus

During the half-year, the Company narrowed its strategic acquisition focus toward securing antimony, silver and REE projects within the United States.

This strategy is designed to increase exposure to critical minerals aligned with global energy transition themes, diversify geographic and commodity risk, and position the Company within North American supply chains for strategic minerals.

Subsequent events

On the 16 January 2026, the Omnia provided an update on exploration activities and forward work programs across its Ord Basin Project in the East Kimberley and its Salt Creek Project in the Goldfields of Western Australia.

Corporate Activities

In October 2025, the Company completed a \$1.58 million placement to sophisticated and professional investors at \$0.02 per share, completed in two tranches. Funds raised are being applied toward advancing Western Australian exploration programs, assessing strategic acquisition opportunities, and general working capital. The placement strengthened the Company's balance sheet and positions Omnia to execute its forward exploration and acquisition strategy.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out on page 10.

This report is made in accordance with a resolution of directors, pursuant to section 306(3) of the Corporations Act 2001.

On behalf of the directors



Mr Patric Glovac
Executive Director

9 March 2026
Perth

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the consolidated financial report of Omnia Metals Group Limited for the half-year ended 31 December 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 review; and
- b) any applicable code of professional conduct in relation to the review.

Perth, Western Australia
9 March 2026



M R Ohm
Partner

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OMNIA METALS GROUP LTD**Condensed consolidated statement of profit or loss and other comprehensive income
For the half-year ended 31 December 2025**

	Note	31 December 2025 \$	31 December 2024 \$
Revenue	2	2,607	7,358
Administrative expenses	3	(214,269)	(218,924)
Staff expenses		(136,485)	(204,882)
Allocation of staff expenses to exploration activity		-	30,663
Depreciation		(15,502)	(8,438)
Amortisation of lease		(8,516)	(19,002)
Share based payment	8	(68,327)	-
Exploration Expensed		(108,121)	-
Finance costs		(1,396)	(668)
Impairment of exploration assets	6	-	(21,726)
(Loss) before income tax expense		(550,009)	(435,619)
Income tax expense		-	-
(Loss) for the period after income tax		(550,009)	(435,619)
Other comprehensive income for the period, net of income tax		-	-
Total comprehensive (loss) for the period		(550,009)	(435,619)
(Loss) per share for the period			
Basic (Loss) per share (cents)		(0.23)	(0.77)

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

OMNIA METALS GROUP LTD
Condensed consolidated statement of financial position
As at 31 December 2025

	Note	31 December 2025 \$	30 June 2025 \$
Assets			
Current assets			
Cash and cash equivalents	5	1,707,753	923,291
Trade and other receivables		43,865	56,126
Total current assets		1,751,618	979,417
Non-current assets			
Property, plant and equipment		20,065	35,568
Right of use asset		92,841	-
Deferred exploration and evaluation expenditure	6	8,155,479	8,000,476
Total non-current assets		8,268,385	8,036,044
Total assets		10,020,003	9,015,461
Liabilities			
Current liabilities			
Trade and other payables	7	177,322	272,926
Lease liability		36,000	-
Total current liabilities		213,322	272,926
Non-current liabilities			
Lease liability non current		63,000	-
Total non-current liabilities		63,000	-
Total liabilities		276,322	272,926
Net assets		9,743,681	8,742,535
Equity			
Issued capital	9	13,060,469	11,656,028
Reserves	8	1,659,517	1,512,803
Accumulated losses		(4,976,305)	(4,426,296)
Total equity		9,743,681	8,742,535

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

OMNIA METALS GROUP LTD
Condensed consolidated statement of changes in equity
For the half-year ended 31 December 2025

	Issued capital	Reserves	Accumulated losses	Total Equity
	\$	\$	\$	\$
Balance at 1 July 2025	11,656,028	1,512,803	(4,426,296)	8,742,535
(Loss) after income tax expense for the period	-	-	(550,009)	(550,009)
Other comprehensive income for the period	-	-	-	-
Total comprehensive (loss) for the period	-	-	(550,009)	(550,009)
Issue of shares	1,579,999	-	-	1,579,999
Share issue costs	(237,171)	140,000	-	(97,171)
Conversion of performance rights into shares	61,613	(61,613)	-	-
Amortisation of director performance rights	-	68,327	-	68,327
Balance at 31 December 2025	<u>13,060,469</u>	<u>1,659,517</u>	<u>(4,976,305)</u>	<u>9,743,681</u>
Balance at 1 July 2024	10,275,517	1,296,713	(3,710,132)	7,862,098
(Loss) after income tax expense for the period	-	-	(435,619)	(435,619)
Other comprehensive income for the period	-	-	-	-
Total comprehensive (loss) for the period	-	-	(435,619)	(435,619)
Balance at 31 December 2024	<u>10,275,517</u>	<u>1,296,713</u>	<u>(4,145,751)</u>	<u>7,426,479</u>

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OMNIA METALS GROUP LTD
Condensed consolidated statement of cash flows
For the half-year ended 31 December 2025

	31 December 2025 \$	31 December 2024 \$
Cash flows from operating activities		
Payments to suppliers and employees	(429,334)	(193,928)
Expensed Exploration Expenditure (New Projects)	(108,121)	-
Interest received	<u>2,607</u>	<u>7,358</u>
Net cash (outflow) from operating activities	<u>(534,848)</u>	<u>(186,570)</u>
Cash flows from investing activities		
Exploration and evaluation expenditure	(155,003)	(350,787)
Exploration Expenditure (Canada)	<u>-</u>	<u>(14,770)</u>
Net cash (outflow) from investing activities	<u>(155,003)</u>	<u>(365,557)</u>
Cash flows from financing activities		
Proceeds from issues of equity securities	1,579,999	(21,000)
Payment for share issue costs	(97,170)	-
Lease principal repayments	<u>(8,516)</u>	<u>-</u>
Net cash inflow/(outflow) from financing activities	<u>1,474,313</u>	<u>(21,000)</u>
Net increase/(decrease) in cash and cash equivalents	784,462	(573,127)
Cash and cash equivalents at the beginning of the financial period	<u>923,291</u>	<u>592,596</u>
Cash and cash equivalents at the end of the financial period	<u><u>1,707,753</u></u>	<u><u>19,469</u></u>

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

Note 1. Summary of material accounting policies

General information

The consolidated financial statements cover Omnia Metals Group Ltd (the “**Company**”) and its subsidiaries (the “**Group**”) for the interim half-year reporting period ended 31 December 2025. The financial statements are presented in Australian dollars, which is the Group’s functional and presentation currency.

Omnia Metals Group Ltd is a company limited by shares, incorporated, and domiciled in Australia. The consolidated financial statements comprise the financial statements for the Group. For the purposes of preparing the financial statements, the Group is a for-profit entity.

New and amended standards adopted by the Company

There were no new standards effective for the first time for periods beginning on or after 1 July 2025 that have had a significant effect on the Group’s financial statements.

New standards, amendments and interpretations not yet adopted

Any standards and interpretations that have been issued but are not yet effective, and that are available for early application, have not been applied by the Group in these financial statements. International Financial Reporting Standards that have recently been issued or amended but are not yet effective have not been adopted for the reporting period ended 31 December 2025.

Basis of preparation

These general purpose consolidated financial statements for the interim half-year reporting period ended 31 December 2025 have been prepared in accordance with Australian Accounting Standard AASB 134 ‘Interim Financial Reporting’ and the Corporations Act 2001, as appropriate for for-profit oriented entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 ‘Interim Financial Reporting’.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 30 June 2025.

Accounting policies and methods of computation

The accounting policies and methods of computation adopted are consistent with those of the previous financial year and corresponding half-year. These accounting policies are consistent with Australian Accounting Standards and with International Financial Reporting Standards.

Significant accounting judgements and key estimates

The preparation of half-year financial reports requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates.

In preparing this half-year report, the significant judgements made by management in applying the Group’s accounting policies and the key sources of estimation uncertainty were the same as those applied to the consolidated financial report for the year ended 30 June 2025.

Going Concern

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

For the half-year ended 31 December 2025, Omnia incurred a loss of \$550,009 (2024: \$435,619) and had cash outflows from operating activities of \$534,848 (2024: \$186,570).

OMNIA METALS GROUP LTD
Notes to the financial statements
For the half-year ended 31 December 2025

Note 2. Revenue

	6 months to	6 months to
	31 Dec 2025	31 Dec 2024
	\$	\$
Bank interest	2,607	7,358
Total revenue	<u>2,607</u>	<u>7,358</u>

Note 3. Expenses

	6 months to	6 months to
	31 Dec 2025	31 Dec 2024
	\$	\$
<i>Administrative expenses</i>		
Legal fees	19,509	15,515
Consultancy fees	22,501	71,910
Travel	6,914	8,974
ASX/ASIC	70,014	26,920
Investor relations	61	26,330
Insurance	22,552	21,845
Tenement Management Fees	595	5,969
IT services	4,000	2,000
Share registry	13,368	10,743
Other	54,755	28,718
Total administrative expenses	<u>214,269</u>	<u>218,924</u>

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OMNIA METALS GROUP LTD
Notes to the financial statements
For the half-year ended 31 December 2025

Note 4. Segment Reporting

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 Chief Operating Decision Maker in order to allocate resources to the segment and to assess its performance.

The Group's operating segments have been determined with reference to the monthly management accounts used by the Chief Operating Decision maker to make decisions regarding the Group's operations and allocation of working capital. Due the size and nature of the Group, the Board as a whole has been determined as the Chief Operating Decision Maker.

Information reported to the Group's Board for the purposes of resource allocation and assessment of performance is more specifically focused on the exploration and development of mineral resource projects. The Group's reportable segments under AASB8 are therefore as follows:

- Exploration and evaluation – Australia
- Exploration and evaluation - Canada
- Other sector – Corporate

Exploration and evaluation – Australia refers to the Ord Basin Project and Albany Fraser Project
Exploration and evaluation – Canada refers to the Lac des Montagnes Project

The other sector relates to head office operations, including cash management. Information regarding these segments is presented below. The accounting policies of the reportable segments are the same as the Group's accounting policies.

	Exploration and evaluation - Australia	Exploration and evaluation - Canada	Other	Consolidated
	\$	\$	\$	\$
Half-year ended 31 December 2025				
Segment revenue	-	-	2,607	2,607
Segment results	-	-	(550,009)	(550,009)
Half-year ended 31 December 2024				
Segment revenue	-	-	7,358	7,358
Segment results	-	(21,726)	(413,893)	(435,619)
Segment assets				
31 December 2025	4,894,781	3,260,699	1,864,524	10,020,004
31 December 2024	4,495,560	3,260,275	183,546	7,939,381
Segment liabilities				
31 December 2025	-	-	276,322	276,322
31 December 2024	-	-	512,902	512,902

Note 5. Cash and cash equivalents

	31 Dec 2025 \$	30 June 2025 \$
Cash at bank	1,707,753	923,291
	<u>1,707,753</u>	<u>923,291</u>

OMNIA METALS GROUP LTD
Notes to the financial statements
For the half-year ended 31 December 2025

Note 6. Deferred exploration and evaluation expenditure

Exploration and evaluation costs carried forward in respect of Exploration areas of interest:

	6 months to 31 Dec 2025 \$	Year to 30 June 2025 \$
Opening balance	8,000,476	7,412,005
Additions:		
Exploration expenditure	155,003	588,471
Impairment of exploration assets	-	-
	<u>8,155,479</u>	<u>8,000,476</u>
Closing Balance	<u>8,155,479</u>	<u>8,000,476</u>

The recoverability of costs carried forward in relation to areas of interest in the exploration and evaluation phase is dependent on the successful development and commercial exploitation or sale of the respective areas.

Note 7. Trade and other payables

	31 Dec 2025 \$	30 June 2025 \$
Trade payables	167,020	174,952
Accrued expenses	20,988	79,944
Payroll provisions/payable	(10,686)	18,030
	<u>177,322</u>	<u>272,926</u>

Note 8. Share-based Payment Reserve

	6 months to 31 Dec 2025 \$	Year to 30 June 2025 \$
Opening Balance	1,512,803	1,296,713
Options granted to Directors/Company Secretary amortised amount	-	58,500
Lead manager options (30,000,000 issued at \$0.0039 per option)	-	117,000
Lead manager listed options (20,000,000 issued at \$0.007 per option)	140,000	-
Performance rights amortization – Directors	68,327	40,590
Performance rights conversion – Directors	(61,613)	-
	<u>1,659,517</u>	<u>1,512,803</u>

On 24 December 2025, the Company issued 15,000,000 unlisted performance rights to directors following shareholder approval at the Company's General Meeting held on that date. Each performance right entitles the holder to receive one fully paid ordinary share in the Company for nil consideration upon satisfaction of the relevant vesting condition.

The performance rights were issued in three classes as follows:

Class	Number	Vesting Condition	Expiry Date
Class A	5,000,000	VWAP ≥ \$0.03 per share for 20 consecutive trading days	26 August 2028
Class B	5,000,000	VWAP ≥ \$0.035 per share for 20 consecutive trading days	24 December 2028
Class C	5,000,000	VWAP ≥ \$0.04 per share for 20 consecutive trading days	24 December 2028

OMNIA METALS GROUP LTD
Notes to the financial statements
For the half-year ended 31 December 2025

The performance rights were issued to the following recipients:

Recipient	Class A	Class B	Class C	Total
Patrick Glovac	3,000,000	3,000,000	3,000,000	9,000,000
Quinton Meyers	1,000,000	1,000,000	1,000,000	3,000,000
Christopher Zielinski	1,000,000	1,000,000	1,000,000	3,000,000

Fair Value Measurement

The performance rights were valued in accordance with AASB 2 Share-based Payment at the grant date of 22 December 2025, being the date shareholder approval was obtained.

As the vesting conditions are market-based (share price hurdles), the fair value of the performance rights was determined using a Parisian Barrier option pricing model which incorporates share price targets, expected volatility, risk-free interest rates and the expected life of the instruments.

Key inputs used in the valuation model included:

Share price at grant date:	\$0.0190
Exercise price:	Nil
Expected volatility:	approximately 72% – 81%
Risk-free interest rate:	approximately 4.06% – 4.09%
Dividend yield:	Nil
Expected life:	approximately 2.68 – 3.01 years
Grant Date:	22 December 2025

Class	Number	Fair value per right (\$)	Total fair value (\$)
Class A	5,000,000	0.0144	72,000
Class B	5,000,000	0.0147	73,500
Class C	5,000,000	0.0138	69,000
Total	15,000,000		214,500

The total grant date fair value of the performance rights issued on 22 December 2025 was \$214,500.

Accounting Treatment

As the vesting conditions are market-based, the grant date fair value of the performance rights will be recognised as a share-based payment expense over the vesting period with a corresponding increase in the share-based payment reserve within equity. The expense will not be reversed if the market conditions are not ultimately satisfied, provided the service conditions are met.

Note 9. Issued Capital

	6 months to 31 December 2025		Year to 30 June 2025	
	Number	\$	Number	\$
Balance at beginning of period	217,091,703	11,656,028	58,340,611	10,275,517
Placement of shares	79,000,000	1,579,999	158,751,092	1,587,511
Conversion of Performance Rights	6,625,000	61,613	-	-
Capital Raising Costs	-	(237,171)	-	(207,000)
Balance at end of period	302,716,703	13,060,469	217,091,703	11,656,028

Note 10. Contingent liabilities

There are no contingent liabilities as at 31 December 2025.

Note 11. Related Party Transactions

There were no transactions that occurred with key management personnel during the period.

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Note 12. Events after the reporting period

On the 16 January 2026, the Omnia provided an update on exploration activities and forward work programs across its Ord Basin Project in the East Kimberley and its Salt Creek Project in the Goldfields of Western Australia.

Note 13. Financial Instruments

The fair value of financial instruments approximate their carrying value at balance date. There has been no change to methods or valuation techniques used for the purpose of measuring fair value.

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OMNIA METALS GROUP LTD
Directors' Declaration
31 December 2025

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, Accounting Standard AASB 134 "Interim Financial Reporting", the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the Group's financial position as at 31 December 2025 and of its performance for the financial period ended on that date; and
- there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the directors



Patric Glovac
Executive Director

9 March 2026
Perth

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INDEPENDENT AUDITOR'S REVIEW REPORT

To the Members of Omnia Metals Group Limited

Report on the Condensed Half-Year Financial Report

Conclusion

We have reviewed the half-year financial report of Omnia Metals Group Limited (the "Company") and its controlled entities (the "Group"), which comprises the condensed consolidated statement of financial position as at 31 December 2025, the condensed consolidated statement of profit or loss and other comprehensive income, the condensed consolidated statement of changes in equity and the condensed consolidated statement of cash flows for the half-year ended on that date, selected explanatory notes, and the directors' declaration, for the Group comprising the Company and the entities it controlled at the half-year end or from time to time during the half-year.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying half-year financial report of Omnia Metals Group Limited does not comply with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the Group's financial position as at 31 December 2025 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibility is further described in the *Auditor's Responsibility for the Review of the Financial Report* section of our report.

We are independent of the company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to audits of the financial report of public interest entities in Australia.

We have also fulfilled our other ethical responsibilities in accordance with the Code.

Responsibility of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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Liability limited by a scheme approved under Professional Standards Legislation.

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Group's financial position as at 31 December 2025 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Perth, Western Australia
9 March 2026



M R Ohm
Partner