

# ZOONO<sup>®</sup>

**ZOONO GROUP LIMITED**

**AND CONTROLLED ENTITIES**

ABN 73 006 645 754

## **INTERIM FINANCIAL REPORT and ASX APPENDIX 4D**

**for the half-year period ended**

**31 December 2025**

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This interim financial report does not include all the notes of the type normally included in an Annual Financial Report. Accordingly, this report is to be read in conjunction with the Annual Report for the year ended 30 June 2025 and any public announcements made by Zoono Group Limited during the interim reporting period in accordance with the continuous disclosure requirement of the Corporation Act 2001 and ASX Listing Rules.

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**ASX APPENDIX 4D - RESULTS FOR ANNOUNCEMENT TO THE MARKET**

**For the half-year ended 31 December 2025**

			<b>6 months 31 Dec 2025 \$NZ</b>	<b>6 months 31 Dec 2024 NZ\$</b>
Revenue from ordinary activities	Decrease	28.6%	507,568	711,351
Loss from ordinary activities after tax	Increase	6.5%	(1,237,427)	(1,323,810)
Net loss for the period attributable to:				
Owners of the parent entity	Increase	6.5%	(1,237,427)	(1,323,810)

Please refer to the Interim Financial statements for the half-year ended 31 December 2025 for further explanations of the figures presented above.

**Dividends**

No interim dividend will be paid or declared in relation to the half-year ended 31 December 2025.

**Net Tangible Assets**

	<b>31 Dec 2025 NZ\$</b>	<b>31 Dec 2024 NZ\$</b>
Net tangible asset backing per ordinary share - NZ\$ per share	\$0.00992	\$0.01622

**Review of Results**

Refer to Review of Operations and Results included in the Directors' Report.

**Audit dispute or qualification**

The interim financial statements for the half-year ended 31 December 2025 have been subject to review and are not subject to dispute or qualification.

**Control gained or lost over entities during the period, for those having material effect**

Not applicable.

**Investments in associates and joint ventures**

No investments in associate and joint ventures are held by the Group.

**Dividend Reinvestment plan**

Not applicable.

**Foreign entities**

Not applicable.

**Details of origin of accounting standards used in compiling the report**

Not applicable.

**Attachments**

**Details of attachments (if any)**

The Condensed Consolidated Interim Financial Report for the half-year period ended 31 December 2025 is attached.

**Signed**

A handwritten signature in blue ink, appearing to read 'P. Hyslop', is written over a light blue rectangular background.

Paul Hyslop  
Managing Director

Date: 24 February 2026

## **DIRECTORS' REPORT**

Your Directors present their report on Zoono Group Limited ('Company') and its controlled entities (together called the 'Group' or the 'consolidated entity') for the half-year ended 31 December 2025.

All numbers stated in this report are in New Zealand dollars, unless otherwise stated.

### **Directors**

The names of directors in office at any time during or since the end of the half-year are:

Mr. Paul Hyslop	Managing Director
Mr. Don Clarke	Independent Non-Executive Director
Ms. Elissa Hansen	Independent Non-Executive Director
Mr. Marc Braterman	Independent Non-Executive Director (appointed 3 February 2026)

Unless otherwise stated, all Directors were in office for all the half-year ended 31 December 2025 and have subsequently remained in office to the date of this report.

### **Company Secretary**

Ms. Elissa Hansen

### **Principal activities**

The principal activities of the consolidated entity during the half-year were the development and sale of a range of antimicrobial products in multiple countries.

### **Operating result**

The Group recorded an after-tax loss for the half-year of NZ\$1,237,427 (2025: NZ\$1,323,810 loss).

### **Review of operations**

The Company is moving forward positively with the expansion of its food packaging initiatives. Two new exclusive food packaging contracts were signed in the half-year:

- Zoono and OSY Group Limited (**OSY**) entered into an exclusive agreement with Mpact Operations (Pty) Limited (**Mpact**), a division of Mpact Group Limited which is the largest paper, plastics and recycling business in Southern Africa (details of this agreement were announced by the Company to ASX on 6 November 2025); and
- Zoono and OSY entered into an exclusive agreement with Multisteps Pty Limited (**Multipsteps**) - a multi-national Australian family-owned company that designs and manufactures premium and customisable packing solutions across the fresh produce, protein, bakery and ready-meal sectors (details of this agreement were announced by the Company to ASX on 14 November 2025).

The further agreements reflect the continued execution of Zoono's and OSY's strategy to establish long-term strategic partnerships with leading packaging manufacturers globally. These partnerships recognise the value of the Zoono-OSY solution in providing packaging companies with a clear point of difference in the market, while addressing the food waste challenge. The Mpact agreement covers

the use of the technology on corrugated board-based packaging, signalling the adoption of the solution on a new packaging format beyond those covered by the earlier UK agreement.

The Multisteps agreement is another stepping stone built on the foundation established by the earlier Sharpak Aylesham Limited agreement in the United Kingdom and European Union markets. Both agreements follow multiple years of testing and validation across a range of packaging materials, fresh food product types and geographies. The Company is now increasingly confident in the growing commercial adoption of Zoono and OSY's technology by leading packaging manufacturers globally.

With the food waste problem globally estimated to involve annual food wastage costs of circa US\$2.6 trillion (with nearly 25% of all fruit and vegetables being lost annually), worldwide food waste is a major issue for all participants in the food supply chain. The upside for the Company is that its products, combined OSY's application technologies, provide a solution which delivers measurable benefits across the food supply chain. For supermarkets, the advantages are significant. For certain products, even a one-day extension of shelf life can reduce food waste by up to 50%. This translates into substantial financial savings and a strong return on investment through lower wastage costs, reduced disposal requirements and improved stock availability. Enhanced product freshness also strengthens supermarkets' offerings to their customers, reinforcing quality and brand perception.

For food producers, the solution improves product quality and consistency, resulting in increased sales and reduced losses from spoilage — both in transit and in pre-store storage.

For food exporters, extending the viable shelf-life of produce provides flexibility to access new markets and reach customers further afield without compromising quality.

For packaging manufacturers, the solution provides a clear competitive advantage. As the OSY application process is readily capable of being integrated seamlessly into existing production lines for most packaging types (including lidding films, trays, flow wraps, corrugated boards and paper-based formats), manufacturers are able to offer a genuine point of difference to their customers and strengthen long-term commercial relationships without jeopardising production or adding material cost.

For consumers, the outcome is fresher, higher-quality produce that lasts longer at home, helping households reduce food waste and enjoy better value from their purchases.

Zoono has received opening orders under its three existing contracts with the three food packaging manufacturing companies of circa NZ\$385,000. The Company anticipates further and increased orders from these packaging companies in H2 FY26. It also expects to sign several further agreements with other packaging and/or fresh food producers in H2 FY26.

### **Financial Performance**

In the six months to 31 December 2025, the operating revenue of the Group decreased to NZ\$507,568 (down NZ\$203,783 compared to the prior corresponding period). This was primarily due to fewer orders received from current and new customers.

Gross profit achieved was NZ\$224,379, down NZ\$168,566 compared to the prior corresponding period. The decrease reflected lower sales revenues, changes in product mix and the write-off of some of the plastic bottle inventory in the US entity.

Operating costs were NZ\$1,522,684 (14.7% decrease over PCP). This was achieved despite selling and distribution expenses increasing by \$123,593 (primarily due to commissions payable in relation to the Company's shelf-life extension projects).

Overall, the consolidated net loss after tax for the half-year was lower at NZ\$1,237,427 (compared to a loss of NZ\$1,323,810 in the prior corresponding period).

#### **Cash Generation and Capital Management**

Operating cash flow saw an outflow of NZ\$1,391,544 in the current half-year (compared to an outflow of NZ\$1,143,657 in the prior corresponding period). The increase in cash outflow was predominately a result of lower sales revenues and cash collections, offset in part by lower operating costs.

The Group ended the half-year with NZ\$551,207 in cash reserves.

#### **Working Capital**

With continuing lower operating overheads and improved sales revenues expected in Q3 and Q4 FY26 (compared to PCP FY25) from the sale of its shelf-life extension products, Zoono expects to have sufficient funds to meet its objectives. It also has access to further funding should it be required.

#### **Employee Options**

No employee options were issued during the period.

The Company has 21,901,598 share options on issue at half-year end (2024: 27,301,598).

#### **Auditor's Independence Declaration**

An independence declaration has been provided by the Group's auditor, Hall Chadwick. A copy of this declaration is attached to, and forms part of, the financial report for the financial half-year ended 31 December 2025.

Signed in accordance with a resolution of the directors.



Paul Hyslop  
Managing Director

24 February 2026

ZOONO GROUP LIMITED  
ABN 73 006 645 754  
AND CONTROLLED ENTITIES

AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001  
TO THE DIRECTORS OF ZOONO GROUP LIMITED

In accordance with Section 307C of the *Corporations Act 2001*, I am pleased to provide the following declaration of independence to the directors of Zoono Group Limited. As the lead audit partner for the review of the financial report of Zoono 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:

- i. the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and
- ii. any applicable code of professional conduct in relation to the review.



HALL CHADWICK (NSW)  
Level 40, 2 Park Street  
Sydney NSW 2000



**STEWART THOMPSON**  
Partner  
Dated: 24 February 2026

<b>ADELAIDE</b> Level 9 50 Pirie Street Adelaide SA 5000 T: +61 8 7093 8283	<b>BRISBANE</b> Level 19 240 Queen Street Brisbane QLD 4000 T: +61 7 2111 7000	<b>DARWIN</b> Level 1 48-50 Smith Street Darwin NT 0800 T: +61 8 8943 0645	<b>MELBOURNE</b> Level 14 440 Collins Street Melbourne VIC 3000 T: +61 3 9820 6400	<b>PERTH</b> Level 11 77 St Georges Tce Perth WA 6000 T: +61 8 6557 6200	<b>SYDNEY</b> Level 40 2 Park Street Sydney NSW 2000 T: +61 2 9263 2600
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[www.hallchadwick.com.au](http://www.hallchadwick.com.au)

Liability limited by a scheme approved under Professional Standards Legislation. Hall Chadwick (NSW) Pty Ltd ABN: 32 103 221 352

**ZOONO GROUP LIMITED**  
**ABN 73 006 645 754**

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME**

**FOR THE HALF-YEAR ENDED 31 DECEMBER 2025**

	Note	Half-year ended 31 December 2025 NZ\$	Half-year ended 31 December 2024 NZ\$
Revenue	4	507,568	711,351
Cost of sales		(283,189)	(318,406)
Gross profit		224,379	392,945
Other revenue	4	47,848	68,468
Administration expenses		(192,903)	(313,810)
Depreciation and amortisation expenses		(87,035)	(111,951)
Directors' fees		(50,855)	(92,813)
Employee costs		(196,476)	(235,845)
Finance costs		(13,979)	(21,140)
Management fees		(130,000)	(150,000)
Professional and consulting fees		(481,310)	(563,259)
Share based payments		(12,437)	(18,464)
Stock obsolescence provision		48,172	-
Occupancy expenses		(11,203)	(67,099)
Selling and distribution expenses		(166,051)	(42,458)
Marketing expenses		(32,353)	(61,806)
Listing expenses and other compliance costs		(103,519)	(59,814)
Other expenses		(92,735)	(46,764)
<b>Loss before income tax</b>	5	<b>(1,250,457)</b>	<b>(1,323,810)</b>
Income tax benefit		13,030	-
<b>Loss after income tax</b>		<b>(1,237,427)</b>	<b>(1,323,810)</b>
<b>Other comprehensive (loss)/income:</b>			
Items that may be reclassified to profit or loss			
Exchange differences on translation of foreign operations		2,732	182,111
<b>Total other comprehensive loss</b>		<b>2,732</b>	<b>182,111</b>
<b>Total comprehensive loss</b>		<b>(1,234,695)</b>	<b>(1,141,699)</b>

The accompanying notes form part of these financial statements

**ZOONO GROUP LIMITED**  
**ABN 73 006 645 754**

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME**

**FOR THE HALF-YEAR ENDED 31 DECEMBER 2025**

	Note	Half-year ended 31 December 2025 NZ\$	Half-year ended 31 December 2024 NZ\$
<b>Loss attributable to:</b>			
Owners of the parent entity		(1,237,427)	(1,323,810)
		<b>(1,237,427)</b>	<b>(1,323,810)</b>
<b>Total comprehensive loss attributable to:</b>			
Owners of the parent entity		(1,234,695)	(1,141,699)
		<b>(1,234,695)</b>	<b>(1,141,699)</b>
<b>Earnings per share attributable to the ordinary equity holders of the company</b>			
Basic earnings – cents per share	14	(0.3149)	(0.3732)
Diluted earnings – cents per share	14	(0.3149)	(0.3732)

The accompanying notes form part of these financial statements

**ZOONO GROUP LIMITED**  
**ABN 73 006 645 754**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**AS AT 31 DECEMBER 2025**

	Note	31 December 2025 NZ\$	30 June 2025 NZ\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		551,207	51,071
Trade and other receivables	6	385,480	236,145
Inventories	7	5,149,869	5,079,295
Other assets		80,889	83,370
<b>TOTAL CURRENT ASSETS</b>		<b>6,167,445</b>	<b>5,449,881</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	426,974	454,840
Right of use assets	9	371,486	430,142
<b>TOTAL NON-CURRENT ASSETS</b>		<b>798,460</b>	<b>884,982</b>
<b>TOTAL ASSETS</b>		<b>6,965,905</b>	<b>6,334,863</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	1,055,580	1,124,696
Borrowings		-	100,000
Lease liabilities	9	127,489	119,493
Current tax liabilities		15,947	12,740
Provisions	11	34,889	34,555
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,233,905</b>	<b>1,391,484</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	9	299,047	368,441
Provisions	11	1,404,362	1,363,282
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,703,409</b>	<b>1,731,723</b>
<b>TOTAL LIABILITIES</b>		<b>2,937,314</b>	<b>3,123,207</b>
<b>NET ASSETS</b>		<b>4,028,591</b>	<b>3,211,656</b>
<b>EQUITY</b>			
Issued capital	12	21,594,487	19,555,296
Reserves		596,652	581,481
Accumulated losses		(18,162,548)	(16,925,121)
<b>TOTAL EQUITY</b>		<b>4,028,591</b>	<b>3,211,656</b>

The accompanying notes form part of these financial statements

**ZOONO GROUP LIMITED****ABN 73 006 645 754****CONSOLIDATED STATEMENT OF CHANGES IN EQUITY****FOR THE HALF-YEAR ENDED 31 DECEMBER 2025**

	Issued capital	Reserves			Total
	Ordinary shares	Foreign currency translation	Share based Payment reserve	Accumulated losses	
	NZ\$	NZ\$	NZ\$	NZ\$	
<b>Balance at 1 July 2024</b>	19,546,754	(781,724)	1,057,573	(12,999,031)	6,823,572
Loss for the half-year	-	-	-	(1,323,810)	(1,323,810)
Other comprehensive loss for the half-year	-	182,111	-	-	182,111
Total comprehensive income for the half-year	-	182,111	-	(1,323,810)	(1,141,699)
Transactions with owners in their capacity as owners:					
Shares issued	64,742	-	-	-	64,742
Transfer from reserve	(56,200)	-	56,200	-	-
Share based payments	-	-	18,463	-	18,463
Total transactions with owners	8,542	-	74,663	-	83,205
<b>Balance at 31 December 2024</b>	<b>19,555,296</b>	<b>(599,613)</b>	<b>1,132,236</b>	<b>(14,322,841)</b>	<b>5,765,078</b>

The accompanying notes form part of these financial statements

ZOONO GROUP LIMITED

ABN 73 006 645 754

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE HALF-YEAR ENDED 31 DECEMBER 2025

	Issued	Reserves		Accumulated losses	Total
	capital	Foreign	Share based		
	Ordinary shares	currency translation	payment reserve		
	NZ\$	NZ\$	NZ\$	NZ\$	NZ\$
<b>Balance at 1 July 2025</b>	19,555,296	(622,403)	1,203,884	(16,925,121)	3,211,656
Loss for the half-year	-	-	-	(1,237,427)	(1,237,427)
Other comprehensive loss for the half-year	-	2,732	-	-	2,732
Total comprehensive loss for the half-year	-	2,732	-	(1,237,427)	(1,234,695)
Transactions with owners in their capacity as owners:					
Share issued	2,039,191	-	-	-	2,039,191
Share based payments	-	-	12,439	-	12,439
Total transactions with owners	2,039,191	-	12,439	-	2,051,630
<b>Balance at 31 December 2025</b>	<b>21,594,487</b>	<b>(619,671)</b>	<b>1,216,323</b>	<b>(18,162,548)</b>	<b>4,028,591</b>

The accompanying notes form part of these financial statements

**CONSOLIDATED STATEMENT OF CASH FLOWS**

**FOR THE HALF-YEAR ENDED 31 DECEMBER 2025**

	Half-year ended 31 December 2025 NZ\$	Half-year ended 31 December 2024 NZ\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	406,082	966,679
Payments to suppliers and employees	(1,783,647)	(2,089,196)
Finance costs	(13,979)	(21,140)
Net cash used in operating activities	<b>(1,391,544)</b>	<b>(1,143,657)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payment of contingent consideration	-	-
Net cash used in investing activities	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds on issuance of shares	2,039,195	64,742
Proceeds on future issuance of shares	-	-
Proceeds from borrowings	-	-
Repayment of borrowings	(100,000)	-
Payment of leases	(72,601)	(98,124)
Net cash provided by/(used in) financing activities	<b>1,866,594</b>	<b>(33,382)</b>
Net increase/(decrease) in cash and cash equivalents held	<b>475,050</b>	<b>(1,177,039)</b>
Effects of foreign exchange on cash balance	25,086	33
Cash and cash equivalents at beginning of the period	51,071	1,961,284
Cash and cash equivalents at end of the period	<b>551,207</b>	<b>784,278</b>

The accompanying notes form part of these financial statements

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF-YEAR**

### **1. NATURE OF OPERATIONS**

Zoono Group Limited and Subsidiaries (the Group) principal activities included the research, development and sale of a range of antimicrobial products in multiple countries.

### **2. GENERAL INFORMATION AND STATEMENT OF COMPLIANCE**

These general purpose interim financial statements for the half-year reporting period ended 31 December 2025 have been prepared in accordance with requirements of the *Corporations Act 2001* and Australian Accounting Standard AASB 134: *Interim Financial Reporting*. The Group is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

Zoono Group Limited (the Company) is the Ultimate Parent Company. Zoono Group Limited is a Public Company incorporated in Australia and domiciled in New Zealand. The Company's registered address is Level 8, 210 George Street Sydney NSW 2000 Australia.

This interim financial report is intended to provide users with an update on the latest half-year financial statements of Zoono Group Limited and its controlled entities (referred to as the "consolidated group" or "group"). As such, it does not contain information that represents relatively insignificant changes occurring during the half-year within the Group. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Group for the year ended 30 June 2025.

These interim financial statements were authorised to be issued on 24 February 2026.

### **3. SUMMARY OF MATERIAL ACCOUNTING POLICIES**

#### *a. Accounting Policies*

The same accounting policies and methods of computation have been followed in this interim financial report as were applied in the most recent annual financial statements.

#### *b. Functional and Presentation Currencies*

The functional currency of each of the group's entities is measured using the currency of the primary economic environment in which that entity operates. The consolidated interim financial statements are presented in New Zealand dollars, which is the parent entity's functional currency.

#### *c. Going concern*

Notwithstanding the group incurred a net loss after tax of \$1,237,427 and operating cash outflows from operating activities of \$1,391,544 during the half-year ended 31 December 2025, the financial report has been prepared on the going concern basis which assumes the continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

In making this assessment, the directors have considered:

- The plans and forecasts reviewed by the directors for the next twelve months anticipate the business will continue to improve the operating cash flows through cost control measures and sale or realisation of the inventories.
- The directors are confident they will have access to further funding lines if required.

The directors therefore are of the opinion that the group will be able to pay its debts as and when they become due and payable, and no asset is likely to be realised for an amount less than the amount at which it is recorded in the financial report.

Accordingly, no adjustments have been made to the financial report relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the group not continue as a going concern.

	<b>31 December 2025 NZ\$</b>	<b>31 December 2024 NZ\$</b>
<b>4. REVENUE AND OTHER INCOME</b>		
<b>REVENUE FROM OPERATING ACTIVITIES</b>		
Operating activities		
Revenue from sale of goods	507,568	711,351
	507,568	711,351
Total revenue from operating activities	507,568	711,351
Dividends received	364	350
Interest received	6	40,896
Expenses recovery	47,478	27,222
	47,848	68,468
<b>Total other Income</b>	<b>47,848</b>	<b>68,468</b>
<b>5. LOSS FOR THE HALF-YEAR</b>		
Loss before income tax has been determined after:		
Depreciation expense	28,379	32,349
Amortisation expense	-	234
Depreciation charge related to right of use assets	58,656	79,368
Interest expense on lease liabilities	11,562	18,086
Salary costs (including directors' fees and management fees)	389,768	497,122
Provision for stock obsolescence reversal	(48,172)	-
Net foreign exchange loss/(gain)	1,227	(6,653)

**ZOONO GROUP LIMITED**  
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	<b>31 December 2025 NZ\$</b>	<b>30 June 2025 NZ\$</b>
<b>6. TRADE AND OTHER RECEIVABLES</b>		
Trade receivables	181,140	26,047
Provision for expected credit loss	(1,375)	(1,375)
Net GST/VAT/Sales Tax receivable	201,958	209,273
Other receivables	3,757	2,200
	<u>385,480</u>	<u>236,145</u>
<b>7. INVENTORIES</b>		
Finished goods at cost	6,496,109	6,440,036
Provision for stock obsolescence	(1,346,240)	(1,360,741)
	<u>5,149,869</u>	<u>5,079,295</u>
<b>8. PROPERTY, PLANT AND EQUIPMENT</b>		
Plant and equipment:		
At cost	742,436	740,558
Accumulated depreciation	(335,575)	(309,871)
	<u>406,861</u>	<u>430,687</u>
Furniture and fittings:		
At cost	90,384	84,605
Accumulated depreciation	(70,967)	(61,599)
	<u>19,417</u>	<u>23,006</u>
Computer software and equipment:		
At cost	77,196	79,620
Accumulated depreciation	(76,500)	(78,473)
	<u>696</u>	<u>1,147</u>
Total property, plant and equipment	<u>426,974</u>	<u>454,840</u>

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	<b>31 December 2025 NZ\$</b>	<b>30 June 2025 NZ\$</b>
<b>9. LEASES</b>		
<b>a) Right of use assets</b>		
Buildings	371,486	430,142
	371,486	430,142
<b>b) Lease liabilities</b>		
Current	127,489	119,493
Non-current	299,047	368,441
	426,536	487,934
<b>10. TRADE AND OTHER PAYABLES</b>		
Trade payables	270,069	313,912
Other payables and accruals	521,221	546,494
Income in advance	264,290	264,290
	1,055,580	1,124,696
<b>11. PROVISIONS</b>		
<b>CURRENT</b>		
Employee benefits	34,889	34,555
<b>NON-CURRENT</b>		
Contingent consideration payable	1,404,362	1,363,282

**12. ISSUED CAPITAL**

	<b>31 December 2025 No. Shares</b>	<b>30 June 2025 No. Shares</b>	<b>31 December 2025 NZ\$</b>	<b>30 June 2025 NZ\$</b>
Beginning of the period	355,433,815	353,211,593	19,555,296	19,546,754
Issued during the period:				
Shares issued net of issue costs	50,777,949	2,222,222	2,039,191	64,742
Exercise of options	-	-	-	-
Share based payments	-	-	-	(56,200)
End of the period	406,211,764	355,433,815	21,594,487	19,555,296

**a) Issued Shares**

Holders of ordinary shares are entitled to participate in dividends when declared and are entitled to one vote per share, either in person or by proxy, at shareholder meetings. In the event of a winding up of the

## ZOONO GROUP LIMITED

ABN 73 006 645 754

Company, ordinary shareholders are ranked after all other creditors and are entitled to any remaining proceeds of liquidation in proportion to the number of and amounts paid on the shares held.

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

### 13. CONTINGENT LIABILITIES

The directors are aware of a claim against the Company as at the date these financial statements are made up as follows:

- The NZ Commerce Commission has instituted proceedings against the Company regarding its marketing claims relating to the longevity/efficacy of its products. As the Company and its clients have conducted over 200 independent laboratory tests globally confirming the efficacy and longevity of its products, it is confident of defending its position in court and will strenuously defend the proceedings. The Court case has been set down for 24 May 2027.

### 14. EARNINGS PER SHARE

The following reflects the income and share data used in the calculations of basic and diluted earnings per share (EPS):

	<b>31 December 2025</b>	<b>31 December 2024</b>
Basic (loss)/earnings cents per share	(0.3149)	(0.3732)
Diluted (loss)/earnings cents per share	(0.3149)	(0.3732)
Weighted average number of ordinary shares outstanding during the year used to calculate basic EPS	393,009,623	354,729,504
Weighted average number of ordinary shares outstanding during the year used to calculated diluted EPS	393,009,623	354,729,504
Loss used to calculated basic EPS and diluted EPS	<u>(1,237,427)</u>	<u>(1,323,810)</u>

There have been no transactions involving ordinary shares or potential ordinary shares that would significantly change the number of ordinary shares or potential ordinary shares outstanding between the reporting date and the date of completion of these financial statements.

### 15. SEGMENT INFORMATION

Operating segments are identified on the basis of internal reports about the components of the group that are regularly reviewed by the Chief Operating Decision Makers in order to allocate resources to the segment and to assess its performance.

In presenting information on the basis of geographical segments, segment revenue is based on the geographical location of distributors/customers. Segment assets and liabilities are located in New Zealand and are allocated to individual geographical segments by locations of distributors/customers on a reasonable basis. The group's segment revenue is assigned to geographical locations as follows:

**ZOONO GROUP LIMITED**  
**ABN 73 006 645 754**

**Product**

**Global revenues**                      Hand sanitiser, textile applicator, mould remediation, surface sanitiser

**Geographical information**

The Group's revenue from external distributors/customers by geographical location.

	<b>31 December 2025 NZ\$</b>	<b>31 December 2024 NZ\$</b>
<b>Geographical revenue</b>		
Global revenues	507,568	711,351
Total group revenue	507,568	711,351

**i) Revenue by geographical region**

Revenue attributable to extend customers is disclosed below, based on the location of the external customer.

	<b>31 December 2025 NZ\$</b>	<b>31 December 2024 NZ\$</b>
Australasia, Asia, US, South Africa	347,801	636,802
UK and Europe	159,767	74,549
Total group revenue	507,568	711,351

**ii) Assets by geographical region**

The location of segment assets by geographical location of the assets is disclosed below.

	<b>31 December 2025 NZ\$</b>	<b>30 June 2025 NZ\$</b>
Australasia, Asia, US, South Africa	5,859,830	5,399,030
UK and Europe	10,364,876	10,131,685
Inter-segment elimination - UK	(9,258,801)	(9,195,852)
Total assets	6,965,905	6,334,863

**16. EVENTS SUBSEQUENT TO REPORTING DATE**

No other matters or circumstances have arisen since the end of the half-year which significantly affected or may significantly affect the operations of the consolidated group, the results of those operations, or the state of affairs of the consolidated group in future financial years.

**17. COMPANY DETAILS**

The registered office of the Company is:

Level 8, 210 George Street  
Sydney NSW 2000  
Australia

The principal place of business of the Company is:

Unit 3  
24 Bishop Dunn Place  
Botany South  
Auckland 2013  
New Zealand

## **DIRECTORS' DECLARATION**

The Directors of Zoono Group Limited declare that:

1. The consolidated financial statements and associated notes for the financial half-year ended 31 December 2025 are in accordance with the Corporations Act 2001, including:
  - a) Complying with Accounting Standard AASB 134: Interim Financial Reporting; and
  - b) 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.
2. In the directors' opinion there are reasonable grounds to believe that the group will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors.



Paul Hyslop  
Managing Director

24 February 2026

ZOONO GROUP LIMITED  
ABN 73 006 645 754  
AND CONTROLLED ENTITIES

INDEPENDENT AUDITOR'S REVIEW REPORT  
TO THE MEMBERS OF ZOONO GROUP LIMITED

### Conclusion

We have reviewed the half-year financial report of Zoono Group Limited, which comprises the consolidated statement of financial position as at 31 December 2025, the consolidated statement of profit and loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year then ended, a summary of material accounting policy information and other explanatory information, and the directors' declaration.

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 Zoono Group Limited does not comply with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the Zoono Group Limited 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 responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report. We are independent of Zoono Group Limited 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 annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

### Material Uncertainty Related to Going Concern

We draw attention to Note 3 in the financial report, which indicates that the group incurred a net loss after tax of \$1,237,427 and operating cash outflows from operating activities of \$1,391,544 during the half-year ended 31 December 2025. As stated in Note 3, these events or conditions, along with other matters as set forth in Note 3, indicate that a material uncertainty exists that may cast significant doubt on the group's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

### Responsibility of the Directors for the Financial Report

The directors of Zoono Group Limited 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.

ADELAIDE	BRISBANE	DARWIN	MELBOURNE	PERTH	SYDNEY
Level 9 50 Pirie Street Adelaide SA 5000 T: +61 8 7093 8283	Level 19 240 Queen Street Brisbane QLD 4000 T: +61 7 2111 7000	Level 1 48-50 Smith Street Darwin NT 0800 T: +61 8 8943 0645	Level 14 440 Collins Street Melbourne VIC 3000 T: +61 3 9820 6400	Level 11 77 St Georges Tce Perth WA 6000 T: +61 8 6557 6200	Level 40 2 Park Street Sydney NSW 2000 T: +61 2 9263 2600

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ZOONO GROUP LIMITED  
ABN 73 006 645 754  
AND CONTROLLED ENTITIES

## INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF ZOONO GROUP LIMITED

### *Auditor's Responsibility for the Review of the Financial Report*

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.



HALL CHADWICK (NSW)  
Level 40, 2 Park Street  
Sydney NSW 2000



STEWART THOMPSON  
Partner

Dated: 24 February 2026

<b>ADELAIDE</b> Level 9 50 Pirie Street Adelaide SA 5000 T: +61 8 7093 8283	<b>BRISBANE</b> Level 19 240 Queen Street Brisbane QLD 4000 T: +61 7 2111 7000	<b>DARWIN</b> Level 1 48-50 Smith Street Darwin NT 0800 T: +61 8 8943 0645	<b>MELBOURNE</b> Level 14 440 Collins Street Melbourne VIC 3000 T: +61 3 9820 6400	<b>PERTH</b> Level 11 77 St Georges Tce Perth WA 6000 T: +61 8 6557 6200	<b>SYDNEY</b> Level 40 2 Park Street Sydney NSW 2000 T: +61 2 9263 2600
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## **CORPORATE DIRECTORY**

### **Directors**

Paul Hyslop, Managing Director  
Don Clarke, Non-Executive Director  
Elissa Hansen, Non-Executive Director  
Mac Braterman, Non-Executive Director

### **Company Secretary**

Elissa Hansen

### **Management**

Paul Ravlich, Chief Financial Officer  
Lew MacKinnon, Chief Operating Officer

### **Registered Office**

Level 8  
210 George Street  
Sydney NSW 2000  
Ph: +61 2 8042 8481

### **Principal Place of Business**

Unit 3  
24 Bishop Dunn Place  
Botany South  
Auckland 2013  
New Zealand  
Ph: +64 9 600 1188  
E: [info@zoono.com](mailto:info@zoono.com)

### **Share Registry**

Boardroom Pty Limited  
Level 8  
210 George Street  
Sydney NSW 2000  
Ph: +61 2 9290 9600  
Fax: +61 2 9279 0664

### **Auditors**

Hall Chadwick  
Level 40  
2 Park Street  
Sydney NSW 2000

### **Lawyers**

Steineprexis Paganin  
Level 6  
99 William Street  
Melbourne, VIC 3000  
Telephone +61 3 9111 9400

### **ASX Code**

ZNO