

27 February 2026

**Release of RooLife Group Ltd's financial results for the half-year ended 31 December 2025**

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

1. Appendix 4D – half-year report; and
2. Half-year financial report for the half-year ended 31 December 2025 including the Directors' Report.

**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](http://www.roolifegroup.com.au) or contact:

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**Bryan Carr**

Managing Director

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### 1. Reporting periods

Current Reporting Period: Half-Year ended 31 December 2025  
 Previous Corresponding Period: Half-Year ended 31 December 2024

### 2. Results for announcement to the market

	6 months ended 31 Dec 2025 \$	6 months ended 31 Dec 2024 \$	Increase / (Decrease) \$	% Change
Revenue from ordinary activities	3,745,215	1,537,050	2,208,165	+144%
Loss before income tax benefit	731,647	952,503	(220,856)	+23%
Income tax benefit	-	-	-	0%
Net loss for the half-year	731,647	952,503	(220,856)	+23%

#### Commentary on results for the period

Commentary on the above figures is included in the attached Interim Financial Report for the half year ended 31 December 2025.

### 3. Dividends

There are no dividend or distribution reinvestment plans in operation and there have been no dividend or distribution payments declared or paid during the financial half-year ended 31 December 2024.

### 4. Net tangible asset backing

	31 Dec 2025 \$	31 Dec 2024 \$
Net assets (\$)	3,715,421	2,873,598
Less intangible assets and goodwill (\$)	<u>(1,525,774)</u>	<u>(2,477,197)</u>
Net tangible assets of the Company (\$)	<u>2,189,647</u>	<u>396,401</u>
Fully paid ordinary shares on issue at balance date (number)	<u>1,878,495,564</u>	<u>1,196,031,278</u>
Net tangible asset backing per issued ordinary share at balance date (cents)	<u>0.12</u>	<u>0.03</u>

### 5. Control gained over entities

Roolife Global Commerce (Zhuhai) Co., Ltd was incorporated on 16 September 2025 and Liange Coffee (Zhuhai) Co., Ltd was incorporated on 26 September 2025. The non-controlling interests hold 40% of the voting right of Liange Coffee (Zhuhai) Co., Ltd. There is no material contribution to profit or loss from the incorporation of the Companies in the current period.

### 6. Loss of control over entities

The sale of Choose Digital Pty Ltd was completed on 11 July 2025. The term sheet specifically stipulated that from 1 July 2025, the purchaser is responsible for all liabilities incurred and entitled to all revenue earned. As a result, the disposal date is deemed to be 1 July 2025.

**7. Details of associates and joint venture entities**

Not applicable.

**8. Accounting Standards**

The condensed interim consolidated financial statements (the interim financial statements) are general purpose interim financial statements and have been prepared in accordance with the requirements of the Corporations Act 2001, applicable accounting standards including AASB 134 Interim Financial Reporting, Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board ('AASB'). Compliance with AASB 134 ensures compliance with IAS 34 'Interim Financial Reporting'.

**9. Auditors' review report**

The interim financial report has been reviewed by HLB Mann Judd. A signed copy of the review report is included in the interim financial report.

**10. Attachments**

The interim financial report of RooLife Group Limited for the half year ended 31 December 2025 is attached and forms part of the Appendix 4D.

# ROOLIFE GROUP LTD

ABN 14 613 410 398

Interim Report  
31 December 2025

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# DIRECTORS' REPORT

Your directors submit their Interim Report on the consolidated entity (referred to hereafter as the "Group"), consisting of RooLife Group Ltd ("RLG" or the "Company") and entities it controlled at the end of, or during, the half-year ended 31 December 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 interim period and until the date of this report are noted below. Directors were in office for the entire period unless otherwise stated.

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

## Principal Activities

RLG is a data-driven e-commerce and product commercialisation company focused on identifying demand and supplying products into high-growth markets through a multi-channel operating model.

During the half-year, the Group's principal activities focussed on:

- sale of products through the Group's e-commerce digital marketing related services;
- expansion of proprietary product sales, particularly food and beverage products (including RLG Coffee) in China;
- operation of distribution and sales channels across online and offline routes to market; and
- management of cross-border sourcing and fulfilment arrangements through Group entities and strategic partners.

The Group's strategic focus is on proprietary and higher-margin product categories, with the Company's RLG Marketplace focussed on promoting RLG's own-brand products and servicing identified demand for quality third-party products, 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. This is also reflected in the revenue mix, with product and platform sales materially increasing and digital marketing services reducing relative to the prior corresponding period.

The Company has strong sales and distribution partnerships, both online through its RLG Marketplace and offline through which it sells its food, health and wellbeing portfolio of products.



# DIRECTORS' REPORT (continued)

## Review of Operations

HY1 FY26 represented a transformation and scale-up period for RLG, delivering:

- a significant increase in reported half-year revenue,
- expansion in Group-owned product-led sales in China,
- divestment of non-core business activity with the disposal of an Australian digital marketing subsidiary,
- a successful and well supported capital raising to support order fulfilment and working capital,
- continued execution of strategic partner agreements announced during the period, and
- the establishment of new China-based operating entities to support coffee and product sales growth.

Significant investment in product development and market testing occurred through Q1 FY2026 and into October 2025 with the company producing a range of products which were promoted and trialed by various distributors and sales points in China. With market feedback, further product refinement and range focus was undertaken leading to quality follow-on orders and strong new sales in Q2 FY2026 led by the RLG Cofee range with the Company targeting further expansion through HY2 FY26.

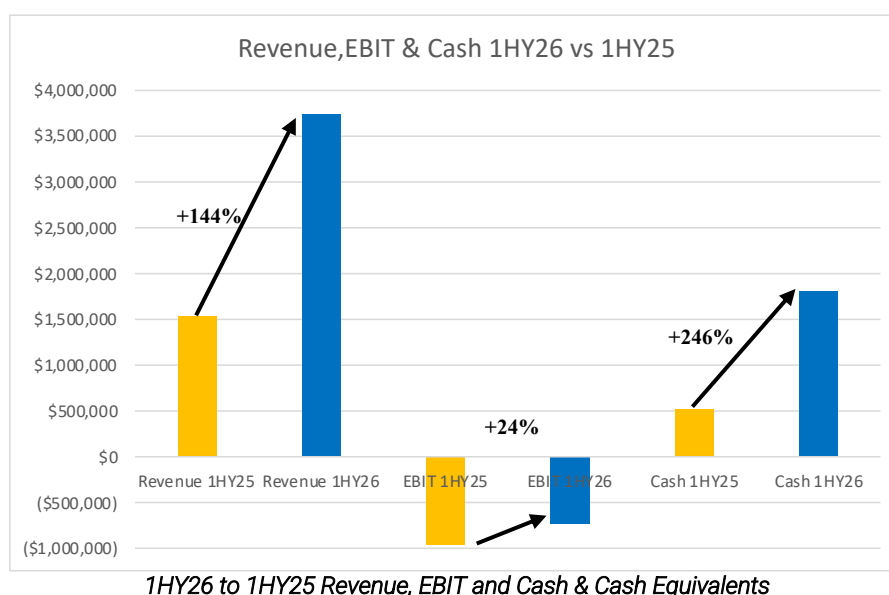
## Operational highlights

During HY1 FY26, the Company continued its business optimisation, incorporating own-company product-led sales and execution of larger commercial channel supply arrangements in China, delivering on the strategic focus of selling RLG's own products, servicing identified demand and business development to secure major contracts focussed on RLG-branded products.

During the Half Year, the new business structure realised significant financial achievements as an outcome, with strong sales growth occurring in the latter months of HY1 FY26 and the Company closing the Half-Year with a solid working capital and cash position.

HY1 FY26 to HY1 FY25 comparison

- **Revenue is up +144%** to \$3,745,215;
- **EBIT improved +24%** to (\$731,972);
- **Profit & Loss improved +23%** to \$(731,647),
- **Cash & Cash Equivalents +246%** to \$1,811,580



The Company achieved its China growth objectives while effectively managing expenses during a high-growth phase of the business with early investment in product development, marketing and business development expected to deliver subsequent growth in sales and margins.

# DIRECTORS' REPORT (continued)

## Review of Operations (continued)

### Operational highlights (continued)

#### RLG Coffee – Scale-Up During HY1 FY26

As part of its own range food vertical expansion, RLG announced the launch of its RLG Coffee range in Q1 FY2026, entering China's fast-growing coffee market selling through online and offline strategic sales and distribution channels.

Since announcing this expansion, the business has progressed from initial product selection and introduction in Q1 FY2026 to achieving monthly sales of A\$1million in November 2025 and A\$2 million in December 2025, supported by a growing range of RLG-branded coffee and food products.



The RLG coffee and food product range is sold through:

- Offline café and foodservice customers, supported by partner distributors;
- Sub-distribution channels providing nationwide access through general trade, supermarkets, convenience and specialty retail;
- Online storefronts.

This multi-channel route-to-market is designed to provide a scalable and repeatable platform for growing sales of RLG-branded products, beverages and food products across China's mainstream consumer market.

The Company has successfully delivered expanded sales and distribution through a growing SKU range and targeted marketing initiatives.

HY1 FY26 was a build-and-ramp-up period in which order flow and channel expansion accelerated late in the half-year, particularly in the last two months of Q2 FY26.

The Company achieved a material shift in the Group's revenue composition as the Company moved to highly scalable product sales utilising its RLG Marketplace infrastructure and moving away from resource-aligned business services:

- **Product and platform sales** increased to **\$3,471,088** (HY1 FY25: **\$1,132,433**); and
- **Digital marketing services** revenue reduced to **\$274,127** (HY1 FY25: **\$404,617**) and the Company completed the sale of its Australian digital marketing services subsidiary company for cash consideration of \$414,365.

This delivers on the Company's stated strategy to focus on product-led growth, proprietary brands and the servicing and fulfilment of data-driven identified product demand.

In line with launching and building a new brand and product range in a new market, the Company invested strongly in securing sales channels and product orders to achieve higher product revenues and order fulfilment within the first three months of launching. Having built these strategic sales channels and introduced its product range to a new group of consumers, the Company is targeting growth in margins and repurchasing of its products by sales channels and consumers.

The Company retains its focus on margin optimisation and disciplined overhead management.

# DIRECTORS' REPORT (continued)

## Review of Operations (continued)

### Operational highlights (continued)

Moving into HY2 FY26 RLG's objective is to continue execution and drive scale, converting the Company's China distribution channels and sales into repeatable monthly sales and orders and to drive compounding volume and margin across its coffee and food verticals in line with the strong growth trajectory achieved in HY1 FY26.

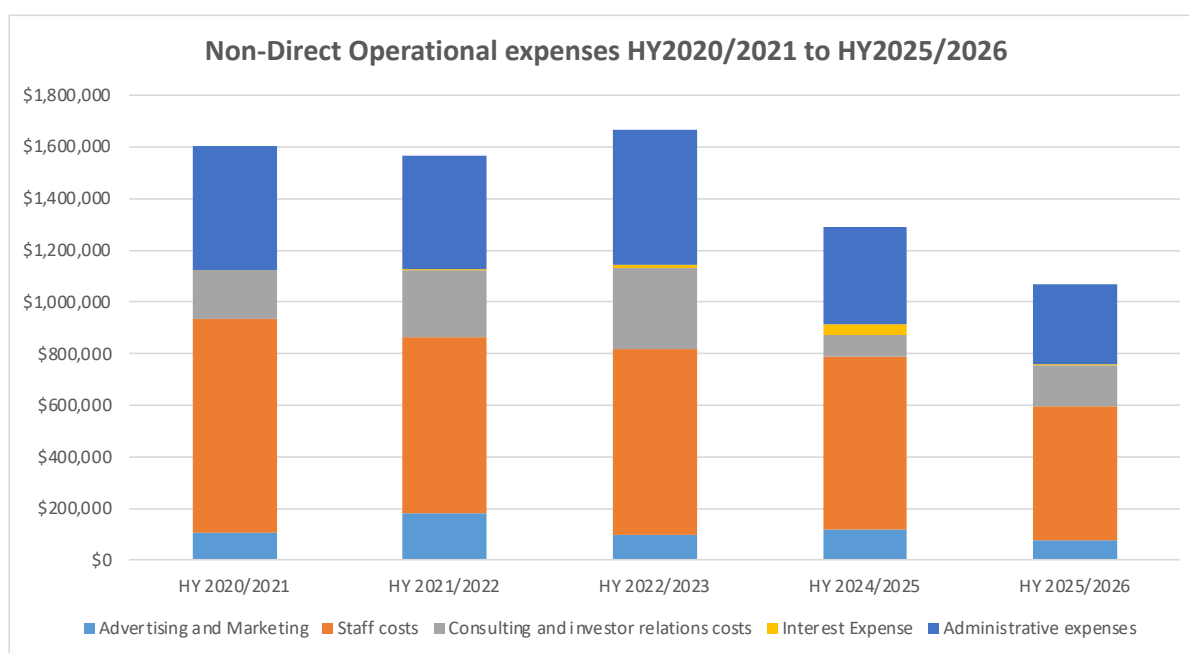
The Group's issued capital increased following a placement completed during HY1 FY26, successfully raising \$2,000,000 (before transaction costs) on 20 August 2025.

### Financial highlights

Whilst driving a strong increase in sales revenue, the Company continues to optimise service and sales delivery costs, to reduce operational costs and improve profitability.

Whilst delivering the strong revenue and sales growth, the Company delivered reductions in expenses delivering improved P/L performance in HY1 FY26 versus HY1 FY25:

- business development costs decreased to **\$87,881** (from **\$151,612**),
- employee expense costs decreased to **\$517,535** (from **\$569,896**),
- other expenses decreased to **\$305,267** (from **\$340,964**),
- P/L performance improved **\$220,856** to **(\$731,647)** (from **(\$952,503)**).



## Operating results for the year

The Group has earned revenue and other income of \$3,757,140 for the half-year (31 December 2024: \$1,555,431) with cash receipts of \$2,697,527 (31 December 2024: \$2,972,939), and the total loss for the period was \$731,647 (31 December 2024: \$952,503), which included non-cash items of depreciation, amortisation and share Based Payments totalling (\$35,524).

At balance date, the Group held \$1,811,580 in cash (30 June 2025: \$524,334).

# DIRECTORS' REPORT (continued)

## Significant changes in the state of affairs

There were no significant changes in the state of affairs of the Group during the half-year, other than as set out in this report.

## Significant events after balance date

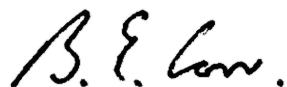
On 19 February 2026, the Group has issued 10,000,000 shares to Spark Plus Pte Ltd for investor relation and corporate advisory services.

Other than noted above, there have been no additional matters or circumstances that have arisen since the end of the half-year which significantly affected or may significantly affect the operations of the Group, the results of those operations, or the state of affairs in future financial periods.

## Auditor's Independence Declaration

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 review of the half-year financial report. This Independence Declaration is set out on page 6 and forms part of this Directors' report for the half-year ended 31 December 2025.

This report is signed in accordance with a resolution of the Board of Directors made pursuant to s.306(3) of the Corporations Act 2001.



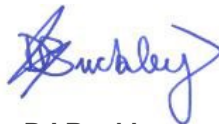
Bryan Carr  
Managing Director and Chief Executive Officer  
27 February 2026

## AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the consolidated financial report of RooLife Group Ltd 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  
27 February 2026



**D I Buckley**  
Partner

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HLB Mann Judd is a member of HLB International, the global advisory and accounting network.

## CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

For the half-year ended 31 December 2025

	Notes	6 months to 31 December 2025 \$	6 months to 31 December 2024 \$
<b>Continuing operations</b>			
Revenue	2	3,745,215	1,537,050
Other income	2	11,925	18,381
		<u>3,757,140</u>	<u>1,555,431</u>
Direct product, logistics and marketing costs		(3,224,385)	(1,186,630)
Staff and contractor costs of providing goods and services		(156,711)	(137,843)
Other costs of providing goods and services		-	(900)
Depreciation expense		(26,906)	(21,585)
Amortisation expense	9	(5,564)	(6,852)
Share-based payments expense		-	(2,562)
Business development costs		(87,881)	(151,612)
Consulting and investor relation fees		(161,484)	(83,998)
Employee costs		(517,535)	(569,896)
Impairment		(3,054)	(43,668)
Other expenses		(305,267)	(340,964)
<b>Loss before income tax</b>		<u>(731,647)</u>	<u>(991,079)</u>
Income tax benefit		-	-
Profit after income tax expense from discontinued operations	18	-	38,576
<b>Net loss for the period</b>		<u>(731,647)</u>	<u>(952,503)</u>
<b>Other comprehensive loss, net of income tax</b>			
<i>Items that may be reclassified to profit or loss</i>			
Exchange differences on translation of foreign operations		(3,074)	2,761
<b>Other comprehensive loss for the period, net of income tax</b>		<u>(3,074)</u>	<u>2,761</u>
<b>Total comprehensive loss for the period</b>		<u>(734,721)</u>	<u>(949,742)</u>
Loss for the year is attributable to:			
<i>Non-controlling interest</i>		7,056	(2,610)
<i>Owner of Roolife Group Limited</i>		(738,703)	(949,893)
		<u>(731,647)</u>	<u>(952,503)</u>
Comprehensive loss for the year is attribute to:			
<i>Non-controlling interest</i>		7,085	(2,610)
<i>Owner of Roolife Group Limited</i>		(741,806)	(947,132)
		<u>(734,721)</u>	<u>(949,742)</u>
Basic loss per share (cents per share)	4	(0.04)	(0.10)
Diluted loss per share (cents per share)	4	(0.04)	(0.10)

The accompanying notes form part of these financial statements

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

### As at 31 December 2025

	Notes	31 December 2025 \$	30 June 2025 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents		1,811,580	524,334
Trade and other receivables	5	1,214,060	439,759
Other current assets	6	374,934	407,056
Inventories	7	25,698	252,660
<b>Total current assets</b>		<b>3,426,272</b>	<b>1,623,809</b>
<b>Non-current assets</b>			
Property, plant and equipment		15,458	15,060
Right of use asset		28,542	52,674
Deferred tax asset		24,784	24,784
Financial asset	8	80,000	80,000
Other intangible assets	9	95,022	102,270
Goodwill	10	1,430,752	1,787,252
<b>Total non-current assets</b>		<b>1,674,558</b>	<b>2,062,040</b>
<b>Total assets</b>		<b>5,100,830</b>	<b>3,685,849</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	11	1,306,046	870,544
Lease liability		27,979	53,926
Deferred revenue		26,600	139,324
<b>Total current liabilities</b>		<b>1,360,625</b>	<b>1,063,794</b>
<b>Non-current liabilities</b>			
Deferred tax liabilities		24,784	24,784
<b>Total non-current liabilities</b>		<b>24,784</b>	<b>24,784</b>
<b>Total liabilities</b>		<b>1,385,409</b>	<b>1,088,578</b>
<b>Net assets</b>		<b>3,715,421</b>	<b>2,597,271</b>
<b>Equity</b>			
Issued capital	12	35,883,766	34,088,067
Reserves		216,395	162,326
Accumulated losses		(32,370,432)	(31,631,729)
Equity attributable to the owners of Roolife Group Limited		3,729,729	2,618,664
Non-controlling interest		(14,308)	(21,393)
<b>Total equity</b>		<b>3,715,421</b>	<b>2,597,271</b>

The accompanying notes form part of these financial statements

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

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

	Issued capital \$	Share- based payment reserve \$	Foreign currency translation reserve \$	Accumulated losses \$	Non- controlling interest \$	Total equity \$
<b>Balance at 1 July 2025</b>	34,088,067	137,190	25,136	(31,631,729)	(21,393)	2,597,271
Loss for the period	-	-	-	(738,703)	7,056	(731,647)
Other comprehensive income for the period, net of income tax	-	-	(3,074)	-	29	(3,045)
<b>Total comprehensive loss for the period</b>	-	-	<b>(3,074)</b>	<b>(738,703)</b>	<b>7,085</b>	<b>(734,692)</b>
Share issued during the period	2,000,000	-	-	-	-	2,000,000
Share issue costs	(204,301)	57,143	-	-	-	(147,158)
<b>Balance at 31 December 2025</b>	<b>35,883,766</b>	<b>194,333</b>	<b>22,062</b>	<b>(32,370,432)</b>	<b>(14,308)</b>	<b>3,715,421</b>

### For the half-year ended 31 December 2024

	Issued capital \$	Share- based payment reserve \$	Foreign currency translation reserve \$	Accumulated losses \$	Non- controlling interest \$	Total equity \$
<b>Balance at 1 July 2024</b>	31,209,387	1,623,650	24,777	(30,486,732)	(18,707)	2,352,375
Loss for the period	-	-	-	(949,893)	(2,610)	(952,503)
Other comprehensive income for the period, net of income tax	-	-	2,761	-	-	2,761
<b>Total comprehensive loss for the period</b>	-	-	<b>2,761</b>	<b>(949,893)</b>	<b>(2,610)</b>	<b>(949,742)</b>
Share issued during the period	1,707,540	-	-	-	-	1,707,540
Share issue costs	(265,327)	26,190	-	-	-	(239,137)
Share-based payments	-	2,562	-	-	-	2,562
<b>Balance at 31 December 2024</b>	<b>32,651,600</b>	<b>1,652,402</b>	<b>27,538</b>	<b>(31,436,625)</b>	<b>(21,317)</b>	<b>2,873,598</b>

The accompanying notes form part of these financial statements

## CONDENSED CONSOLIDATED STATEMENT OF CASHFLOWS

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

	Notes	6 months to 31 December 2025 \$	6 months to 31 December 2024 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		2,697,527	2,972,939
Payments to suppliers and employees		(3,666,762)	(3,518,230)
Interest received		3,705	16,538
Interest paid		(3,382)	(67,076)
Government grants and tax incentives received/(returned)		-	3,944
<b>Net cash outflow from operating activities</b>		<b>(968,912)</b>	<b>(591,885)</b>
<b>Cash flows from investing activities</b>			
Proceeds from repayment of convertible note receivable		-	130,479
Proceeds from sale of subsidiary	18	414,365	-
Payments for property, plant and equipment		(3,753)	(9,079)
Proceeds /(payments) from security deposits (net)		7,940	(13,755)
<b>Net cash inflow from investing activities</b>		<b>418,552</b>	<b>107,645</b>
<b>Cash flows from financing activities</b>			
Proceeds from issue of shares		2,000,344	1,607,539
Payment for share issue costs		(142,321)	(255,815)
Proceeds from borrowings		-	70,000
Payment of borrowing		(26,561)	(159,475)
Payment of convertible notes		-	(1,200,000)
<b>Net cash inflow from financing activities</b>		<b>1,831,462</b>	<b>62,249</b>
Net increase/ (decrease) in cash held		1,281,102	(421,991)
Cash and cash equivalents at the beginning of the period		524,334	1,035,051
Effects of exchange rate fluctuations on cash held		6,144	22,758
<b>Cash and cash equivalents at the end of the period</b>		<b>1,811,580</b>	<b>635,818</b>

The accompanying notes form part of these financial statements

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 1: Statement of significant accounting policies

##### (a) Basis of preparation

The condensed interim consolidated financial statements (the interim financial statements) are general purpose interim financial statements and have been prepared in accordance with the requirements of the *Corporations Act 2001*, applicable accounting standards including AASB 134 *Interim Financial Reporting*, Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board ('AASB'). Compliance with AASB 134 ensures compliance with IAS 34 'Interim Financial Reporting'.

The interim financial statements comprise the condensed interim financial statements for the Group. For the purposes of preparing the interim financial statements, the Group is a for-profit entity.

The interim financial statements do not include full disclosures of the type normally included in the full financial report. Therefore, it cannot be expected to provide as full an understanding of the financial performance, financial position and cash flows of the Group as in the full financial report. It is recommended these interim financial statements be read in conjunction with the full financial report for the year ended 30 June 2025 and any public announcements made by the Company and its subsidiaries during the half-year in accordance with continuous disclosure requirements arising under the *Corporations Act 2001* and the ASX Listing Rules.

The accounting policies and methods of computation adopted are consistent with those of the previous financial year and corresponding half-year, except for the impact of the new Standards and Interpretations described in Note 1(b) below. These accounting policies are consistent with Australian Accounting Standards and with International Financial Reporting Standards.

The interim financial statements have been prepared on a historical cost basis. Cost is based on the fair value of the consideration given in exchange for assets.

The Company is domiciled in Australia and all amounts are presented in Australian dollars, unless otherwise noted.

For the purpose of preparing the interim financial statements, the half-year has been treated as a discrete reporting period.

##### (b) Adoption of new and revised standards

###### *Standards and Interpretations applicable to 31 December 2025*

In the period ended 31 December 2025, the Directors have reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant to the Group and effective for the current reporting period beginning on or after 1 July 2025.

There is no material impact of the new and revised Standards and Interpretations on the Group.

###### *Standards and Interpretations in issue not yet adopted*

The Directors have also reviewed all Standards and Interpretations in issue not yet adopted for the period ended 31 December 2025. As a result of this review the Directors have determined that there is no material impact of the Standards and Interpretations in issue not yet adopted on the Group and, therefore, no change is necessary to Group accounting policies.

##### (c) Statement of compliance

The interim financial statements were authorised for issue on 27 February 2026.

The interim financial statements comply with Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRS ensures that the financial report, comprising the interim financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS).

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 1: Statement of material accounting policies (continued)

##### (d) Significant accounting estimates and judgements

The preparation of the interim financial statements requires management to make judgments, 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.

The judgements, estimates and assumptions applied in the interim financial statements, including the key sources of estimation uncertainty were the same as those applied in the Group's last annual financial statements for the year ended 30 June 2025.

##### (e) Going concern

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

#### Note 2: Revenue and other income

The Group derives its revenue from the sale of goods and the provision of services at a point in time and over time.

##### Revenue

	6-months to 31 December 2025 \$	6-months to 31 December 2024 \$
Revenue from contracts with customers	3,745,215	1,537,050
<i>Reconciliation of revenue from contracts with customers</i>		
<u>At a point in time</u>		
Product and platform sales	3,471,088	1,132,433
	<u>3,471,088</u>	<u>1,132,433</u>
<u>Over time</u>		
Digital marketing services	274,127	404,617
	<u>274,127</u>	<u>404,617</u>
Total revenue	<u>3,745,215</u>	<u>1,537,050</u>
<b>Other income</b>		
Interest income	3,708	16,756
Other income	8,217	-
Grants and subsidies	-	1,625
	<u>11,925</u>	<u>18,381</u>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 3: 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 Board of Directors in order to allocate resources to the segment and to assess its performance. Information regarding these segments is presented below. The accounting policies of the reportable segments are the same as the Group's accounting policies. The following tables are an analysis of the Group's revenue and results by reportable segment provided to the Board of Directors for the half-year ended 31 December 2025 and for the half-year ended 31 December 2024.

	Australia	Singapore	China	Consolidation eliminations	Total
31 December 2025	\$	\$	\$	\$	\$
Sales to external customers	1,618	-	3,743,597	-	3,745,215
<b>Segment revenue</b>	<b>1,618</b>	<b>-</b>	<b>3,743,597</b>	<b>-</b>	<b>3,745,215</b>
<b>Segment result</b>	<b>(1,374,160)</b>	<b>-</b>	<b>215,497</b>	<b>427,016</b>	<b>(731,647)</b>
<b>Segment assets</b>	<b>15,661,286</b>	<b>(171)</b>	<b>3,593,253</b>	<b>(14,153,538)</b>	<b>5,100,830</b>
<b>Segment liabilities</b>	<b>(1,243,199)</b>	<b>(4,007,507)</b>	<b>(5,578,919)</b>	<b>9,444,216</b>	<b>(1,385,409)</b>
	Australia	Singapore	China	Consolidation eliminations	Total
31 December 2024	\$	\$	\$	\$	\$
Sales to external customers	-	-	1,537,050	-	1,537,050
<b>Segment revenue</b>	<b>-</b>	<b>-</b>	<b>1,537,050</b>	<b>-</b>	<b>1,537,050</b>
<b>Segment result</b>	<b>(883,201)</b>	<b>-</b>	<b>(107,878)</b>	<b>-</b>	<b>(991,079)</b>
<b>Segment assets</b>	<b>16,827,934</b>	<b>(174)</b>	<b>2,812,135</b>	<b>(14,842,570)</b>	<b>4,797,325</b>
<b>Segment liabilities</b>	<b>(2,562,918)</b>	<b>(4,007,507)</b>	<b>(5,477,056)</b>	<b>10,123,754</b>	<b>(1,923,727)</b>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 4: Loss per share

##### (a) Basic and diluted loss per share

	6-months to 31 December 2025	6-months to 31 December 2024
	\$	\$
Total basic and diluted loss per share attributable to the ordinary equity holders of the Company	(0.04)	(0.10)

##### (b) 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	(738,703)	(949,893)

##### (c) 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	1,800,431,551	995,162,286

##### (d) Information concerning classification of securities

Options and performance rights 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 and performance rights are not considered to be dilutive). The options and performance rights on issue have not been included in the determination of basic loss per share.

#### Note 5: Trade and other receivables

	31 December 2025	30 June 2025
	\$	\$
Trade and other receivables	1,220,394	456,626
Allowance for doubtful debts	(48,635)	(49,505)
Total	1,171,759	407,121
Accrued revenue	21,888	31,183
GST receivable	20,413	-
Other receivables	-	1,455
Total	1,214,060	439,759

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 6: Other current assets

	31 December 2025	30 June 2025
	\$	\$
Prepayments	264,900	278,658
Security deposits	107,022	125,387
Other	3,012	3,011
	<b>374,934</b>	<b>407,056</b>

#### Note 7: Inventories

	31 December 2025	30 June 2025
	\$	\$
Inventories at cost	25,698	252,660
Impairment allowance	-	-
Total	<b>25,698</b>	<b>252,660</b>

#### Note 8: Financial assets

	Note	31 December 2025	30 June 2025
		\$	\$
Financial asset – non- current	(i)	80,000	80,000

- (i) 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.

The financial assets are Level 3 instruments in the fair value hierarchy. There has been no change since 30 June 2025.

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 9: Other intangible assets

##### Carrying Value

	Technology	Trademark	Total
	\$	\$	\$
<b>31 December 2025</b>			
Cost	189,954	40,036	229,990
Accumulated amortisation	(94,932)	(40,036)	(134,968)
Carrying value as at 31 December 2025	95,022	-	95,022
<b>30 June 2025</b>			
	Technology	Trademark	Total
	\$	\$	\$
Cost	192,904	40,036	232,940
Accumulated amortisation	(90,634)	(40,036)	(130,670)
Carrying value as at 30 June 2025	102,270	-	102,270

No impairment loss was recognised during the period (31 December 2024: \$nil).

##### Reconciliation

##### 6 months to 31 December 2025

	Technology	Trademark	Total
		\$	\$
Carrying value as at 1 July 2025	102,270	-	102,270
Cost occurred	-	-	-
Amortisation	(5,564)	-	(5,564)
Foreign currency difference	(1,684)	-	(1,684)
Carrying value as at 31 December 2025	95,022	-	95,022

##### Year to 30 June 2025

	Technology	Trademark	Total
	\$	\$	\$
Opening balance	83,007	6,852	89,859
Addition	22,044	-	22,044
Amortisation	(3,659)	(6,852)	(10,511)
Disposal	-	-	-
Foreign currency difference	878	-	878
Carrying value as at 30 June 2025	102,270	-	102,270

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 10: Goodwill

##### Carrying Value

	31 December 2025	30 June 2025
	\$	\$
Cost	3,446,933	4,405,266
Impairment	(2,016,181)	(2,618,014)
Carrying value	<u>1,430,752</u>	<u>1,787,252</u>

##### Reconciliation

	Note	6 months to 31 December 2025	Year to 30 June 2025
		\$	\$
Opening balance		1,787,252	2,389,085
Impairment	18	-	(601,833)
Sale of subsidiary	18	(356,500)	-
Carrying value		<u>1,430,752</u>	<u>1,787,252</u>

No Impairment loss was recognised during the period (31 December 2024: \$nil).

#### Note 11: Trade and other payables

	31 December 2025	30 June 2025
	\$	\$
Trade payables	949,986	367,333
Accruals	93,100	149,278
Deferred remuneration and Bonuses payable	-	72,787
Payroll liabilities	100,775	128,078
Security deposits payable	60,701	62,763
GST/VAT payable	-	17,041
Other payables	101,484	73,264
	<u>1,306,046</u>	<u>870,544</u>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 12: Issued capital

##### (a) Share capital

	31 December 2025	30 June 2025
	\$	\$
Ordinary shares issued and fully paid	<b>35,883,766</b>	34,088,067

##### (b) Movement in ordinary share capital

###### Six months to 31 December 2025

Date	Details	Number of shares	\$
1 July 2025	Opening balance	1,592,781,278	34,088,067
20 August 2025	Shares issued under placement to private investor	285,714,286	2,000,000
	Less: Transaction cost arising on share issue	-	(204,301)
<b>31 December 2025</b>		<b>1,878,495,564</b>	<b>35,883,766</b>

###### Year to 30 June 2025

Date	Details	Note	Number of shares	\$
1 July 2024	Opening balance		782,381,662	31,209,387
15 July 2024	Shares issued under Placement to strategic partner		11,764,706	100,000
26 September 2024	Shares issued under the Entitlement Issue		375,000,000	1,500,000
30 September 2024	Shares issued under the Entitlement Issue		7,850,000	31,400
19 December 2024	Shares issued under the Shortfall to the Entitlement Issue		19,034,910	76,140
06 February 2025	Shares issued under Placement to sophisticated and professional investors		225,000,000	900,000
31 March 2025	Shares issued under Placement to strategic investor		74,000,000	296,000
02 April 2025	Conversion of employee Performance Rights		1,000,000	14,000
26 May 2025	Shares issued to Corporate Advisor		7,500,000	30,000
26 May 2025	Shares issued under Placement to strategic investors and Directors		89,250,000	357,000
	Less: Transaction costs arising on share issue		-	(425,860)
	Closing balance		<b>1,592,781,278</b>	<b>34,088,067</b>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 12: Issued capital (continued)

##### (c) Ordinary shares

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.

##### (d) Options over ordinary shares

Options to subscribe for ordinary shares in the Company have been granted as follows:

- (i) to employers and consultants under share-based payment plans, details of which are disclosed in Note 14; and
- (ii) to shareholders as free attaching options under placements offered by the Company.

##### (e) Movement in options over ordinary shares

###### Six months to 31 December 2025

Grant/Issue date	Expiry date	Exercise Price	Note	Opening balance	Options issued	Options lapsed	Closing balance
<b>Listed free attaching Options:</b>							
26 September 2024	26 September 2026	\$0.01		187,500,000	-	-	187,500,000
30 September 2024	26 September 2026	\$0.01		3,925,000	-	-	3,925,000
19 December 2024	26 September 2026	\$0.01		9,517,455	-	-	9,517,455
21 May 2025	26 September 2026	\$0.01		112,500,000	-	-	112,500,000
10 November 2025	26 September 2026	\$0.01		-	142,857,137	-	142,857,137
<b>Listed Lead Manager Options:</b>							
26 September 2024	26 September 2026	\$0.01		15,000,000	-	-	15,000,000
21 May 2025	26 September 2026	\$0.01		11,000,000	-	-	11,000,000
10 November 2025	26 September 2026	\$0.01	13	-	57,142,857	-	57,142,857
<b>Unlisted Options:</b>							
21 May 2025	21 May 2027	\$0.006		10,000,000	-	-	10,000,000
21 May 2025	21 May 2027	\$0.01		5,000,000	-	-	5,000,000
<b>Unlisted Director Incentive options:</b>							
21 May 2025	21 May 2027	\$0.006		42,500,000	-	-	42,500,000
21 May 2025	21 May 2027	\$0.01		42,500,000	-	-	42,500,000
				<b>439,442,455</b>	<b>199,999,994</b>	<b>-</b>	<b>639,442,449</b>

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 12: Issued capital (continued)

##### (e) Movement in options over ordinary shares (continued)

##### Year to 30 June 2025

Grant/Issue date	Expiry date	Exercise Price	Note	Opening balance	Options issued	Options lapsed	Closing balance
<b>Listed free attaching Options:</b>							
26 September 2024	26 September 2026	\$0.01		-	187,500,000	-	187,500,000
30 September 2024	26 September 2026	\$0.01		-	3,925,000	-	3,925,000
19 December 2024	26 September 2026	\$0.01		-	9,517,455	-	9,517,455
21 May 2025	26 September 2026	\$0.01		-	112,500,000	-	112,500,000
<b>Listed Lead Manager Options:</b>							
26 September 2024	26 September 2026	\$0.01		-	15,000,000	-	15,000,000
21 May 2025	26 September 2026	\$0.01		-	11,000,000	-	11,000,000
<b>Unlisted Performance Options:</b>							
30 December 2021	30 November 2024	\$0.05		30,000,000	-	(30,000,000)	-
<b>Unlisted Options:</b>							
30 December 2021	30 November 2024	\$0.05		4,807,691	-	(4,807,691)	-
21 May 2025	21 May 2027	\$0.006		-	10,000,000	-	10,000,000
21 May 2025	21 May 2027	\$0.01		-	5,000,000	-	5,000,000
<b>Unlisted Director Incentive options:</b>							
21 May 2025	21 May 2027	\$0.006		-	42,500,000	-	42,500,000
21 May 2025	21 May 2027	\$0.01		-	42,500,000	-	42,500,000
				34,807,691	439,442,455	(34,807,691)	439,442,455

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 13: Share-based payments

##### Share Options

##### a) Share options issued during the period

57,142,857 options were issued to the Lead Manager of the share placement completed in August 2025, Alpine Capital Pty 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 November 2025.

Listed Options	Number	Grant Date	Expiry Date	Exercise Price \$	Fair value at grant date \$	Vesting Date
Lead Manager	57,142,857	10 November 2025	26 September 2026	\$0.01	\$57,143	10 November 2025

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

The fair value of the equity settled Listed Options, with non-market conditions, granted to Lead Manager, Alpine Capital Pty 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.

##### b) Share options lapsed, cancelled or expired during the period

No share options have been lapsed, cancelled or expired during the period.

#### Note 14: Financial instruments

The methods and valuation techniques used for the purpose of measuring fair value are unchanged compared to the previous reporting period.

The carrying amounts of the current receivables, other current assets and current payables are considered to be a reasonable approximation of their fair value.

#### Note 15: Contingent liabilities

The Group has no contingent liabilities as at the reporting date.

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 16: 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		Investment	
		31 December 2025	30 June 2025	31 December 2025	30 June 2025
		%	%	\$	\$
OpenDNA (Singapore) Pte Ltd	Singapore	100	100	98	98
Choose Digital Pty Ltd	Australia	-	100	-	658,333
RooLife Pty Limited	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 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	Australia	100	100	-	-
Hydralyte Global Pty Ltd	Australia	100	100	-	-
RLG Kangaroo Beer Pty Ltd	Australia	100	100	-	-
Roolife Global Commerce (Zhuhai) Co., Ltd (i)	China	100	-	-	-
Liange Coffee (Zhuhai) Co., Ltd.(ii)	China	60	-	-	-

(i) Roolife Global Commerce (Zhuhai) Co., Ltd was incorporated on 16 September 2025.

(ii) Liange Coffee (Zhuhai) Co., Ltd was incorporated on 26 September 2025. The non-controlling interests hold 40% of the voting right of Liange Coffee (Zhuhai) Co., Ltd.

(iii) Choose Digital Pty Ltd was sold on 11 July 2025. The term sheet specifically stipulated that from 1 July 2025, the purchaser is responsible for all liabilities incurred and entitled to all revenue earned. As a result, the disposal date is deemed to be 1 July 2025.

RooLife Group Ltd is the ultimate Australian 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.

#### Note 17: Events subsequent to reporting date

On 19 February 2026, the Company issued 10,000,000 shares to Spark Plus Pte Ltd for investor relation and corporate advisory services.

Other than noted above, there have been no additional matters or circumstances that have arisen since the end of the half-year which significantly affected or may significantly affect the operations of the Group, the results of those operations, or the state of affairs in future financial periods.

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 18: Sale of subsidiary

On 11 July 2025, the Group completed the sale of Choose Digital Pty Ltd (Choose), a wholly owned subsidiary. The term sheet specifically stipulated that from 1 July 2025, the purchaser is responsible for all liabilities incurred and entitled to all revenue earned. As a result, the disposal date is deemed to be 1 July 2025.

- (a) Consideration Received
- Upfront consideration: \$200,000
  - Deferred consideration (receivable on or before 31 December 2025): \$156,500
  - Total consideration: \$356,500
  - Working Capital Adjustment equal to the Net Asset Position of Choose as at 30 June 2025 of \$184,309
- (b) Gain/Loss on Disposal  
As at 30 June 2025, the Group recognised an impairment expense of \$601,833 in relation to the Group's goodwill for the Australia focused digital marketing cash generation unit. The recoverable amount of the cash generating unit was determined in reference to fair value less costs to sell based on the binding term sheet for the sale of Choose. Following the impairment, the carrying amount of the net assets disposed of equalled the total consideration of \$356,500. Accordingly, no gain or loss on disposal was recognised.
- (c) Net Assets Disposed  
The carrying amount of net assets disposed was \$184,309, comprising cash, receivables, property, plant & equipment and associated liabilities.
- (d) Cash Flow impact  
A net cash inflow of \$414,365 was recognised within investing activities, being:

	\$
Upfront cash consideration	200,000
Deferred cash consideration	156,500
Working Capital Adjustment	184,309
Less: Cash disposed of on sale of Choose	(126,444)
Net cash inflow	\$414,365

- (e) For comparative purposes, the Group has restated the results for the six-month period ended 31 December 2024 to separately present the disposed entity.

#### Discontinued Operation Financial performance information

	31 December 2025	31 December 2024
	\$	\$
Revenue	-	1,066,745
Direct product, logistics and marketing costs	-	(632,188)
Staff and contractor costs of providing goods and services	-	(228,119)
Depreciation expense	-	(1,198)
Employee costs	-	(99,633)
Other expenses	-	(67,031)
Profit before income tax	-	38,576
Income tax expense	-	-
Profit after income tax expense from discontinued operations	-	38,576

## NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

#### Note 18: Sale of subsidiary (continued)

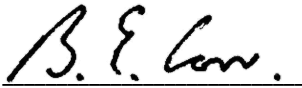
##### Discontinued Operation Cash flow information

	31 December 2025	31 December 2024
	\$	\$
Net cash from operating activities	-	147,732
Net cash from investing activities	-	2,194
Net increase in cash and cash equivalents from discontinued operations	-	149,926

# DIRECTORS' DECLARATION

1. In the opinion of the Directors of RooLife Group Ltd (the 'Company'):
  - a. the accompanying interim 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 31 December 2025 and of its performance for the half-year then ended; and
    - ii. complying with Australian Accounting Standard AASB 134 – Interim Financial Reporting, the Corporations Regulations 2001, professional reporting requirements and other mandatory requirements.
  - b. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.
  - c. the interim 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 303(5) of the Corporations Act 2001 for the half-year ended 31 December 2025.

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



**Bryan Carr**  
**Chief Executive Officer and Managing Director**

**27 February 2026**

## INDEPENDENT AUDITOR'S REVIEW REPORT

To the Members of RooLife Group Ltd

### Report on the Condensed Half-Year Financial Report

#### *Conclusion*

We have reviewed the half-year financial report of RooLife Group Ltd (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 RooLife Group Ltd 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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*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**  
**Chartered Accountants**

**Perth, Western Australia**  
**27 February 2026**



**D I Buckley**  
**Partner**