



OMG Group Limited

ACN: 616 507 334

Appendix 4D & Interim Report - Half-Year Ended 31 December 2025

OMG Group Limited

ABN 82 616 507 334

Reporting period: For the half-year ended 31 December 2025

Previous period: For the half-year ended 31 December 2024

Results for announcement to the market

Six months ended 31 December 2025	Movement	%	\$
Revenue from ordinary activities	Up	79.2% to	\$3,107,664
Loss for the period attributable to the owners of OMG Group Limited	Up	10.4% to	(\$992,904)
Total comprehensive loss for the period attributable to the owners of OMG Group Limited	Up	10.4% to	(\$992,904)

The loss for the consolidated entity after providing for income tax amounted to \$992,904 (31 December 2024 - \$899,687).

Please refer to the review of operations on page 3 of the accompanying half-year financial report for more information.

Net tangible assets

	At 31 Dec 2025 Cents	At 30 Jun 2025 Cents
Net tangible asset backing per ordinary share	0.07	(0.04)

Dividends

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

Dividend reinvestment plans

Not applicable.

Control gained or lost over entities

Not applicable.

Details of associates and joint venture entities

Not applicable.

Foreign entities

The results of subsidiaries have been compiled using International Financial Reporting Standards (IFRS), as issued by the International Accounting Standards Board.

Interim review

The interim financial report has been reviewed by the consolidated entity's independent auditor and the auditor's review report is included as part of the attached Interim Report.

Attachments

The Interim Report of OMG Group Limited for the half-year ended 31 December 2025 is attached.

Signed

On behalf of the directors.

Alex Aleksic
Managing Director & CEO

A handwritten signature in black ink, appearing to read 'Alex Aleksic', written in a cursive style.

27 February 2026
Melbourne



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Directors' report

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'consolidated entity') consisting of OMG Group Limited (referred to hereafter as the 'company' or 'parent entity') and the entities it controlled at the end of, or during, the half-year ended 31 December 2025.

Directors

The following persons were directors of OMG Group Limited during the whole of the financial half-year and up to the date of this report, unless otherwise stated:

Alex Aleksic
Daniel Rootes
Tim Freeburn

Principal activities

The principal activities of the consolidated entity during the financial half-year consisted of operating a premium food and milk beverage company, focusing on the health & wellness markets.

Review of operations

During the half-year ended 31 December 2025 ('H1 FY2026') the consolidated entity concentrated its efforts around investing in strategic marketing initiatives, designed to promote the brands to add future benefit, as well as continuing to enhance its e-commerce offering and fast time fulfillment.

Key achievements:

- Revenue up 79.2% to \$3.11 million in H1 FY2026 v prior corresponding period, continuing its momentum.
- Group sales in H1 FY2026 surpassed \$3.11 million, marking the highest any half revenue total since new management took over the business at the beginning of H1 FY2024, up 29.8%.
- E-commerce sales up 98% to \$1.22 million compared to prior corresponding period.
- First positive operating cash flow achieved in Q2 FY2026, with net operating inflows of \$212k.
- Increased brand awareness through additional advertising and marketing spend during Q2, through the Summer of Cricket campaign, primarily focussing on the Oat Milk Goodness (OMG) offering.
- \$2.0 million raised in new funding to support an increase in inventory for growing demand of Blue Dinosaur and Oat Milk Goodness (OMG) products.
- Oat Milk Goodness (OMG) Barista Oat Milk increased ranging from 544 stores to 900 stores across Australia.
- Oat Milk Goodness (OMG) 350mL high-PrOATein drinks increased ranging in Woolworths supermarkets from 466 to 896 stores (Chocolate PrOATein) and 360 to 873 (Coffee PrOATein).
- Blue Dinosaur ranging in 7-Eleven stores, Australia wide.
- Ranging agreement for Blue Dinosaur products in 300 Metro Petroleum stores.
- Distribution agreement reached with Japanese manufacturer, for premium ceremonial-grade matcha from SANDAI.

Significant changes in the state of affairs

On 27 August 2025, OMG Group Limited successfully raised \$2.0 million in new funding to support increasing holdings of inventory to meet growing demand and fast-track growth opportunities.

In the opinion of the directors, other than the matters identified in this report, there were no other significant changes in the state of affairs of the consolidated entity that occurred during H1 FY2026.

Rounding of amounts

The consolidated entity is an entity of a kind referred to in *Corporations Instrument 2016/191*, issued by the Australian Securities and Investment Commission, relating to 'rounding off'. Amounts in this report have been rounded to the nearest dollar in accordance with that instrument, unless otherwise stated.

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 immediately after this directors' report.

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

On behalf of the directors.

Alex Aleksic
Managing Director & CEO



27 February 2026
Melbourne

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the financial report of OMG Group Limited and its controlled entities 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 of the *Corporations Act 2001* in relation to the review; and
- (ii) any applicable code of professional conduct in relation to the review.



RSM AUSTRALIA PARTNERS



B Y CHAN
Partner

Date: 27 February 2026
Melbourne, Victoria

Consolidated statement of profit or loss and other comprehensive income

For the half-year ended 31 December 2025

	Note	2025 \$	2024 \$
Revenue	3	3,107,664	1,733,741
Other income	4	1,146	31,562
Expenses			
Cost of goods sold		1,820,192	984,213
Selling expenses		37,050	26,669
Employee benefits expense	5	424,133	454,784
Freight out and distribution expense		538,484	260,884
Depreciation and amortisation expense	5	5,680	7,686
Information technology expenses		84,976	56,877
Marketing and promotion costs		567,418	277,219
Product development expenses		9,653	36,344
Occupancy expenses		27,797	26,547
Professional services expenses		329,575	137,256
Travel and transportation expenses		50,635	28,324
Corporate expenses		98,213	100,141
Finance expenses	5	69,634	46,558
Acquisition expenses		-	193,016
Other expenses		38,274	28,472
Loss before income tax expense for the half-year		(992,904)	(899,687)
Income tax expense		-	-
Loss after income tax expense for the half-year		(992,904)	(899,687)
Other comprehensive income			
<i>Items that may be reclassified subsequently to profit or loss</i>			
Foreign currency translation		109	269
Total comprehensive loss for the half-year		(992,795)	(899,418)
Loss per share			
Basic (cents per share)	6	(0.12)	(0.22)
Diluted (cents per share)	6	(0.12)	(0.22)

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

Consolidated statement of financial position

For the half-year ended 31 December 2025

	Note	31 Dec 2025 \$	30 Jun 2025 \$
Assets			
Current assets			
Cash and cash equivalents		2,170,040	626,268
Trade and other receivables		413,213	191,865
Inventories		1,118,570	487,621
Other assets		107,475	67,918
Total current assets		3,809,298	1,373,672
Non-current assets			
Intangible assets	7	4,324,912	4,330,593
Total non-current assets		4,324,912	4,330,593
Total assets		8,134,210	5,704,265
Liabilities			
Current liabilities			
Trade and other payables		3,032,290	1,600,259
Income tax payable		-	33,791
Employee benefits		49,743	34,743
Total current liabilities		3,082,033	1,668,793
Non-current liabilities			
Total non-current liabilities		-	-
Total liabilities		3,082,033	1,668,793
Net assets		5,052,177	4,035,472
Equity			
Issued capital	8	24,911,648	22,902,148
Reserves	9	2,087	1,978
Retained losses		(19,861,558)	(18,868,654)
Total equity		5,052,177	4,035,472

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

Consolidated statement of changes in equity

For the half-year ended 31 December 2025

Consolidated	Issued capital \$	Reserves \$	Retained losses \$	Total equity \$
Balance at 1 July 2025	22,902,148	1,978	(18,868,654)	4,035,472
Loss for the period	-	-	(992,904)	(992,904)
Other comprehensive loss	-	109	-	109
Total comprehensive income/(loss)	-	109	(992,904)	(992,795)
<i>Transactions with owners:</i>				
Contributions of equity, net of transaction costs	2,009,500	-	-	2,009,500
Balance at 31 December 2025	24,911,648	2,087	(19,861,558)	5,052,177

Consolidated	Issued capital \$	Reserves \$	Retained losses \$	Total equity \$
Balance at 1 July 2024	17,768,264	73,136	(16,966,211)	875,189
Loss for the period	-	-	(899,687)	(899,687)
Other comprehensive loss	-	269	-	269
Total comprehensive income/(loss)	-	269	(899,687)	(899,418)
<i>Transactions with owners:</i>				
Contributions of equity, net of transaction costs	4,036,749	-	-	4,036,749
Share-based payments settled in cash	-	(68,203)	-	(68,203)
Balance at 31 December 2024	21,805,013	5,202	(17,865,898)	3,944,317

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

Consolidated statement of cash flows

For the half-year ended 31 December 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		3,180,459	2,020,043
Payments to suppliers and employees (inclusive of GST)		(3,409,408)	(2,470,566)
Income Taxes refunded/(paid)		(33,791)	(21,337)
Other income		1,146	30,924
Net cash used in operating activities		(261,594)	(440,936)
Cash flows from investing activities			
Payments for intangibles		-	(1,257)
Payment for business combination		-	(193,016)
Net proceeds received on acquisition		-	210,038
Net cash from investing activities		-	15,765
Cash flows from financing activities			
Proceeds from issue of shares		2,000,000	755,000
Capital raising costs		(125,000)	(138,251)
Finance costs	5	(69,634)	(46,558)
Net cash from financing activities		1,805,366	570,191
Net increase in cash and cash equivalents		1,543,772	145,020
Cash and cash equivalents at the beginning of the financial year		626,268	254,728
Effects of exchange rate changes on cash and cash equivalents		-	-
Cash and cash equivalents at the end of the half-year		2,170,040	399,748

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

Notes to the financial statements

For the half-year ended 31 December 2025

Note 1. Material accounting policy information

(a) Material accounting policy information

These general purpose 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 and any public announcements made by the company during the interim reporting period in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

Going concern

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

As disclosed in the financial statements, the consolidated entity incurred a net loss of \$992,904 and had net cash outflows of \$261,594 for the period ended 31 December 2025. As at that date, the consolidated entity had net current assets of \$727,265.

These factors indicate a material uncertainty which may cast significant doubt as to whether the consolidated entity will continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

The Directors believe that there are reasonable grounds to believe that the consolidated entity will be able to continue as a going concern, after consideration of the following factors:

- The consolidated entity had \$2,170,040 cash at bank at 31 December 2025;
- The consolidated entity has demonstrated the ability to raise further capital over multiple years and the Directors are confident that a future capital raising would be successful; and
- The consolidated entity has prepared cash flow forecasts that supports the ability of the consolidated entity to continue as a going concern.

Accordingly, the Directors believe that the consolidated entity will be able to continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial report.

The financial report does not include any adjustments relating to the amounts or classification of recorded assets or liabilities that might be necessary if the consolidated entity does not continue as a going concern.

(b) Changes in accounting policies and disclosures

The interim financial statements have been prepared using the same accounting policies and methods of computation as, and should be read with, the financial statements and related notes included in the consolidated entity's annual report for the year ended 30 June 2025, unless otherwise stated.

(c) Critical accounting estimates

The same significant judgements, estimates, and assumptions included in the notes to the financial statements in the consolidated entity's annual report for the year ended 30 June 2025 have been applied to these interim financial statements, unless otherwise stated.

Notes to the financial statements

Continued

(d) New or amended Accounting Standards and Interpretations adopted

The consolidated entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the accounting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Note 2. Operating segments

The consolidated entity has only one operating segment, being the provision of goods to customers in the food and beverage industry operating within retail, food service, food manufacturing and quick service restaurants. This operating segment has been determined based on how the consolidated entity's management team (the chief operating decision-maker) reviews financial performance. Therefore, as the results are the same as the consolidated entity, they have not been repeated.

Note 3. Revenue

Six months ended 31 December	2025 \$	2024 \$
Revenue from contracts with customers		
Sale of goods	3,107,664	1,733,741
Total revenue	3,107,664	1,733,741

Sale of goods revenue is recognised at the point of sale, which is where the customer has taken ownership of the goods, which is generally at the time of delivery, unless otherwise agreed.

Disaggregation of revenue from contracts with customers is as follows:

Six months ended 31 December	2025 \$	2024 \$
Geographical regions		
Australia and New Zealand	3,107,664	1,684,895
United States	-	45,590
United Arab Emirates	-	3,256
Total revenue	3,107,664	1,733,741

Note 4. Other income

Six months ended 31 December	2025 \$	2024 \$
Government grants	-	30,924
Other income	1,146	638
Total other income	1,146	31,562

Notes to the financial statements

Continued

Note 5. Expenses

Six months ended 31 December	2025 \$	2024 \$
Loss before income tax includes the following specific items:		
Employee benefits expense		
Salaries and wages	316,919	346,634
Superannuation	40,396	37,484
Non-executive director fees	60,000	62,856
Other employee related expenses	6,818	7,810
Total employee benefits expense	424,133	454,784
Depreciation and amortisation expense		
Depreciation of plant and equipment	-	2,005
Amortisation of intangible assets	5,681	5,681
Total depreciation and amortisation expense	5,681	7,686
Finance costs		
Debtor finance fees	-	855
Trade finance fees	53,276	27,265
Other interest	16,358	18,438
Total finance costs	69,634	46,558

Notes to the financial statements

Continued

Note 6. Loss per share

The consolidated entity presents basic and diluted loss per share (LPS) data for its ordinary shares.

Basic LPS is calculated by dividing the net loss attributable to the owners of OMG Group Limited by the weighted average number of ordinary shares on issue during the period.

Diluted LPS is determined by adjusting the net loss attributable to the owners and the weighted average number of ordinary shares on issue for the effects of all potential dilution to ordinary shares. Instruments are only treated as dilutive when their conversion to ordinary shares would decrease earnings per share or increase the loss per share.

Six months ended 31 December	2025 \$	2024 \$
Net loss attributable to the owners of OMG Group Limited	(992,904)	(899,687)
Net loss attributable to the owners of OMG Group Limited	(992,904)	(899,687)

Six months ended 31 December	2025 No.	2024 No.
Weighted average number of ordinary shares for calculating basic and diluted loss per share	847,950,181	411,824,815
Weighted average number of ordinary shares for calculating basic and diluted loss per share	847,950,181	411,824,815

Six months ended 31 December	2025 Cents	2024 Cents
Basic loss per share	(0.12)	(0.22)
Diluted loss per share	(0.12)	(0.22)

Note 7. Intangibles

	At 31 Dec 2025 \$	At 30 Jun 2025 \$
Goodwill	4,301,158	4,301,158
Trademarks	23,754	29,435
Total intangibles	4,324,912	4,330,593

Movements in each class of intangible assets during the period are set out below:

	Goodwill \$	Trademarks \$	Total \$
Balance at 1 July 2025	4,301,158	29,435	4,330,593
Amortisation expense	-	(5,681)	(5,681)
Balance at 31 December 2025	4,301,158	23,754	4,324,912

Notes to the financial statements

Continued

Note 8. Issued capital

	At 31 Dec 2025 \$	At 30 Jun 2025 \$
Ordinary shares – fully paid	24,911,648	22,902,148
Total issued capital	24,911,648	22,902,148

Movements in ordinary share capital during the period are set out below:

Fully paid ordinary shares	Number of shares	Share capital \$
Balance at 30 June 2025	728,294,897	22,902,148
Issue of ordinary shares – 3 September 2025	162,698,723	1,626,987
Issue of ordinary shares – 7 November 2025	43,301,277	422,513
Issue of ordinary shares – 21 November 2025	1,000,000	10,000
Issue of ordinary shares – 10 December 2025	7,500,000	75,000
Share issue costs	-	(125,000)
Balance at 31 December 2025	942,794,897	24,911,648

Note 9. Reserves

	At 31 Dec 2025 \$	At 30 Jun 2025 \$
Foreign currency translation reserve	2,087	1,978
Total reserves	2,087	1,978

Movements in each class of reserve during the period are set out below:

	Foreign currency \$	Total \$
Balance at 1 July 2025	1,978	1,978
Foreign currency translation	109	109
Balance at 31 December 2025	2,087	2,087

Notes to the financial statements

Continued

Note 10. Contingent liabilities

The consolidated entity had no contingent liabilities at 31 December 2025 (30 June 2025 - nil).

Note 11. Fair value measurement

The carrying amounts of trade and other receivables and trade and other payables are assumed to approximate their fair values due to their short-term nature.

The fair value of financial liabilities is estimated by discounting the remaining contractual maturities at the current market interest rate that is available for similar financial liabilities.

Note 12. Subsequent events

No other matters or circumstances have arisen since 31 December 2025 that has materially affected or could materially affect the reported results from operations or financial positions for the period then ended.

Directors' declaration

In the directors' opinion:

- the attached financial statements and notes comply with the *Corporations Act 2001*, Australian Accounting Standard AASB 134 '*Interim Financial Report*', the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 31 December 2025 and of its performance for the half-year 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.

Alex Aleksic
Managing Director & CEO



27 February 2026
Melbourne

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INDEPENDENT AUDITOR'S REVIEW REPORT To the Members of OMG Group Limited

Conclusion

We have reviewed the accompanying half-year financial report of OMG Group Limited ("the Company") and its subsidiaries (collectively "the Group") which comprises the consolidated statement of financial position as at 31 December 2025, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, notes comprising 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 half-year financial report of the Group is not in accordance 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 *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 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 our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of OMG Group Limited, would be in the same terms if given to the directors as at the time of this auditor's report.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the half-year financial report, which indicates that the Group incurred a net loss of \$992,904 and had net cash outflows from operations of \$261,594 during the half year ended 31 December 2025. As stated in Note 1, these events or conditions, along with other matters set forth in Note 1, 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.

Directors' Responsibility for the Half-Year Financial Report

The directors of OMG 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 is free from material misstatement, whether due to fraud or error.

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. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, 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.



RSM AUSTRALIA PARTNERS



B Y CHAN

Partner

Date: 27 February 2026

Melbourne, Victoria

Corporate directory

Principal place of business

Level 2 UL40/1341 Dandenong Road
Chadstone VIC 3148

Directors

Alex Aleksic (Managing Director & CEO)
Daniel Rootes (Non-Executive Chairman)
Tim Freeburn (Non-Executive Director)

Company Secretary

Bill Pavlovski

Auditor

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Stock exchange listing

OMG Group Limited securities are listed on the Australian Securities Exchange (ASX)

OMG GROUP