

**Freedom Care Group Holdings Limited**  
**Appendix 4D**  
**Half-year report**

**1. Company details**

Name of entity: Freedom Care Group Holdings Limited  
ABN: 91 059 950 337  
Reporting period: For the half-year ended 31 December 2025  
Previous period: For the half-year ended 31 December 2024

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**2. Results for announcement to the market**

			<b>\$'000</b>
Loss from ordinary activities after tax attributable to the owners of Freedom Care Group Holdings Limited	down	128.2% to	(82)
Loss for the half-year attributable to the owners of Freedom Care Group Holdings Limited	down	128.2% to	(82)

*Dividends*

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

*Comments*

The loss for the consolidated entity after providing for income tax and non-controlling interest amounted to \$82,000 (31 December 2024: profit of \$291,000).

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**3. Net tangible assets**

	<b>Reporting period Cents</b>	<b>Previous period Cents</b>
Net tangible assets per ordinary security	<u>0.98</u>	<u>1.06</u>

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**4. Dividends**

*Current period*

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

*Previous period*

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

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**Freedom Care Group Holdings Limited**  
**Appendix 4D**  
**Half-year report**

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

<b>Name of associate / joint venture</b>	<b>Reporting entity's percentage holding</b>	
	<b>Reporting period %</b>	<b>Previous period %</b>
Freedom Care Corporation Pty Ltd	100.00%	100.00%
Freedom Health Care Services Pty Ltd	100.00%	100.00%
Freedom Care Group Pty Ltd	-	100.00%
All Supports and Services Pty Ltd	100.00%	100.00%
Freedom Endeavour Services Pty Ltd	50.00%	50.00%
Regional Disability Services Pty Ltd	-	50.00%
<b>Name of associate</b>		
Koala Disability Care Pty Ltd	29.00%	29.00%

*Group's aggregate share of associates and joint venture entities' profit/(loss) (where material)*  
Profit/(loss) from ordinary activities before income tax

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**6. Audit qualification or review**

*Details of audit/review dispute or qualification (if any):*

The financial statements were subject to a review by the auditors and the review report is attached as part of the Interim Report.

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**7. Attachments**

*Details of attachments (if any):*

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

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**8. Signed**



Signed \_\_\_\_\_

Date: 30 April 2026

Zoran Grujic  
Chairman  
Sydney

# **Freedom Care Group Holdings Limited**

**ABN 91 059 950 337**

**Interim Report - 31 December 2025**

**Freedom Care Group Holdings Limited**  
**Directors' report**  
**31 December 2025**

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'consolidated entity') consisting of Freedom Care Group Holdings 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 Freedom Care Group Holdings Limited during the whole of the financial half-year and up to the date of this report, unless otherwise stated:

Zoran Grujic - Non Executive Chairman  
Ola El Helu - Non Executive Director  
Jamal Sabsabi - Executive Director

**Principal activities**

During the financial half-year the principal continuing activities of the consolidated entity consisted of:

- Support services under Plan Management.

**Dividends**

There were no dividends paid, recommended or declared during the current or previous financial half-year.

**Review of operations**

The loss for the consolidated entity after providing for income tax and non-controlling interest amounted to \$82,000 (31 December 2024: profit of \$291,000).

**Significant changes in the state of affairs**

During the financial half-year the main trading entity of the group (Freedom Care Group Pty Ltd) was placed into Administration. This impacted the financial operations of the consolidated entity during the period.

**Matters subsequent to the end of the financial half-year**

A shareholder has commenced an application seeking orders in relation to access to certain books and records of the Group pursuant to s 247A of the Corporations Act 2001.

The Company has obtained legal advice and is responding to the application through its legal advisers. The matter remains before the Court and has not yet been determined.

Given the matter is ongoing, the Company does not consider it appropriate to comment further at this stage. The Company will continue to monitor the proceedings and will make further disclosures if required.

No other matter or circumstance has arisen since 31 December 2025 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

No other matter or circumstance has arisen since 31 December 2025 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

**Rounding of amounts**

The company is of a kind referred to in Corporations Instrument 2016/191, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

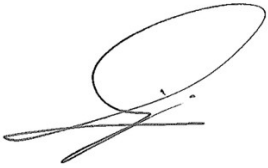
**Auditor's independence declaration**

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.

**Freedom Care Group Holdings Limited**  
**Directors' report**  
**31 December 2025**

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



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Zoran Grujic  
Chairman

30 April 2026  
Sydney



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Jamal Sabsabi  
Director

**FREEDOM CARE GROUP HOLDINGS LIMITED  
ACN 059 950 337  
AND CONTROLLED ENTITIES**

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001  
TO THE DIRECTORS OF FREEDOM CARE GROUP HOLDINGS 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 Freedom Care Group Holdings Limited and its controlled entities.

As lead audit partner for the review of the half-year financial report of Freedom Care Group Holdings 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 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)*

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



**Anthony Travers**

Partner

Dated: 30 April 2026

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## **Freedom Care Group Holdings Limited**

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### **General information**

The financial statements cover Freedom Care Group Holdings Limited as a consolidated entity consisting of Freedom Care Group Holdings Limited and the entities it controlled at the end of, or during, the half-year. The financial statements are presented in Australian dollars, which is Freedom Care Group Holdings Limited's functional and presentation currency.

Freedom Care Group Holdings Limited is a listed public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business are:

#### **Registered office**

Suite 706, Level 7  
89 York Street, Sydney NSW 2000

#### **Principal place of business**

31 Edward Street  
Sylvania NSW 2224

A description of the nature of the consolidated entity's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 30 April 2026. The Directors have the power to amend and reissue the financial statements.

**Freedom Care Group Holdings Limited**  
**Statement of profit or loss and other comprehensive income**  
**For the half-year ended 31 December 2025**

	Note	Consolidated Dec 2025 \$'000	Dec 2024 \$'000
<b>Revenue</b>			
Services revenue	3	167	15,341
<b>Expenses</b>			
Staffing & accommodation costs		(180)	(8,989)
Administration		(25)	(5,138)
Office expenses		(42)	(291)
Depreciation and amortisation expense		-	(288)
Accounting & Audit costs		(2)	(68)
Marketing		-	(2)
<b>Profit/(loss) before income tax expense</b>		<b>(82)</b>	<b>565</b>
Income tax expense		-	(170)
<b>Profit/(loss) after income tax expense for the half-year</b>		<b>(82)</b>	<b>395</b>
Other comprehensive income for the half-year, net of tax		-	-
<b>Total comprehensive income for the half-year</b>		<b>(82)</b>	<b>395</b>
Profit/(loss) for the half-year is attributable to:			
Non-controlling interest		-	104
Owners of Freedom Care Group Holdings Limited		(82)	291
		<b>(82)</b>	<b>395</b>
		<b>Cents</b>	<b>Cents</b>
Basic earnings per share	12	(0.08)	0.27
Diluted earnings per share	12	(0.08)	0.23

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

**Freedom Care Group Holdings Limited**  
**Statement of financial position**  
**As at 31 December 2025**

	Note	Consolidated Dec 2025 \$'000	Consolidated Jun 2025 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	399	473
Total current assets		<u>399</u>	<u>473</u>
<b>Non-current assets</b>			
Investments accounted for using the equity method	6	1,000	1,000
Total non-current assets		<u>1,000</u>	<u>1,000</u>
<b>Total assets</b>		<u>1,399</u>	<u>1,473</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	7	136	128
Borrowings	8	200	200
Total current liabilities		<u>336</u>	<u>328</u>
<b>Total liabilities</b>		<u>336</u>	<u>328</u>
<b>Net assets</b>		<u>1,063</u>	<u>1,145</u>
<b>Equity</b>			
Issued capital	9	4,311	4,311
Reserves		161	161
Accumulated losses		<u>(3,409)</u>	<u>(3,327)</u>
<b>Total equity</b>		<u>1,063</u>	<u>1,145</u>

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

**Freedom Care Group Holdings Limited**  
**Statement of changes in equity**  
**For the half-year ended 31 December 2025**

<b>Consolidated</b>	<b>Issued capital \$'000</b>	<b>Reserves \$'000</b>	<b>Retained profits \$'000</b>	<b>Non-controlling interest \$'000</b>	<b>Total equity \$'000</b>
Balance at 1 July 2024	4,321	161	840	103	5,425
Profit after income tax expense for the half-year	-	-	291	104	395
Other comprehensive income for the half-year, net of tax	-	-	-	-	-
Total comprehensive income for the half-year	-	-	291	104	395
Balance at 31 December 2024	<u>4,321</u>	<u>161</u>	<u>1,131</u>	<u>207</u>	<u>5,820</u>

<b>Consolidated</b>	<b>Issued capital \$'000</b>	<b>Reserves \$'000</b>	<b>Retained profits \$'000</b>	<b>Non-controlling interest \$'000</b>	<b>Total equity \$'000</b>
Balance at 1 July 2025	4,311	161	(3,327)	-	1,145
Loss after income tax expense for the half-year	-	-	(82)	-	(82)
Other comprehensive income for the half-year, net of tax	-	-	-	-	-
Total comprehensive income for the half-year	-	-	(82)	-	(82)
Balance at 31 December 2025	<u>4,311</u>	<u>161</u>	<u>(3,409)</u>	<u>-</u>	<u>1,063</u>

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

**Freedom Care Group Holdings Limited**  
**Statement of cash flows**  
**For the half-year ended 31 December 2025**

	<b>Consolidated</b>	
	<b>Dec 2025</b>	<b>Dec 2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>		
Receipts from customers (inclusive of GST)	167	12,320
Payments to suppliers and employees (inclusive of GST)	(241)	(15,292)
	(74)	(2,972)
Income taxes refunded	-	(489)
Net cash used in operating activities	(74)	(3,461)
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	-	(19)
Net cash used in investing activities	-	(19)
<b>Cash flows from financing activities</b>		
Other	-	(54)
Net cash used in financing activities	-	(54)
Net decrease in cash and cash equivalents	(74)	(3,534)
Cash and cash equivalents at the beginning of the financial half-year	473	4,142
Cash and cash equivalents at the end of the financial half-year	<u>399</u>	<u>608</u>

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

**Freedom Care Group Holdings Limited**  
**Notes to the financial statements**  
**31 December 2025**

**Note 1. 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.

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, unless otherwise stated.

**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 current reporting period. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the consolidated entity during the financial half-year ended 31 December 2025 and are not expected to have a significant impact for the full financial year ended 30 June 2026.

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

**Freedom Care Group Holdings Limited**  
**Notes to the financial statements**  
**31 December 2025**

**Note 1. Material accounting policy information (continued)**

**Going concern**

These financial statements have been prepared on a going concern basis.

During the period ended 31 December 2024, the Company's securities were suspended from quotation on the Australian Securities Exchange (ASX) following the cessation of debtor payments from the National Disability Insurance Agency (NDIA), which materially impacted the cash flows of certain subsidiaries.

Subsequent to that, two wholly owned subsidiaries, Freedom Care Group Pty Ltd and Regional Disability Services Group Pty Ltd, were placed into liquidation under the Corporations Act 2001 (Cth).

The cessation of NDIA payments, the suspension of the Company's securities from trading on the ASX, and the appointment of liquidators to these subsidiaries represent events or conditions that indicate the existence of a material uncertainty which may cast significant doubt on the Group's ability to continue as a going concern.

Notwithstanding the above:

- The Company (excluding the subsidiaries in liquidation) continues to operate and, as at the date of this report, holds cash reserves of over \$350k.
- Management has prepared detailed cash flow forecasts for a period of at least 12 months from the date of this report, which indicate that the Company is expected to be able to meet its debts as and when they fall due.
- The Company is actively pursuing the disposal of certain investments and non-core assets to strengthen its liquidity position and working capital.
- The Board continues to evaluate strategic alternatives, including recapitalisation initiatives, to restore shareholder value and seek reinstatement of trading on the ASX.

Based on the above factors, the Directors believe that it is appropriate to prepare the financial statements on a going concern basis. However, the matters described above give rise to a material uncertainty that may cast significant doubt on the Group's ability to continue as a going concern and therefore it may be unable to realise its assets and discharge its liabilities in the normal course of business.

Accordingly, if the Group is unable to continue as a going concern, adjustments may be required to:

- Realise assets at amounts different from those currently recorded;
- Provide for additional liabilities that may arise; and
- Reclassify non-current assets and liabilities as current.

No such adjustments have been made in these financial statements.

**Note 2. Operating segments**

The group has identified its operating segments based on internal reports that are reviewed and used by the Board of Directors in assessing performance and determining the allocation of resources. The reportable segment is represented by the primary statements forming this financial report.

**Note 3. Revenue**

	<b>Consolidated</b>	
	<b>Dec 2025</b>	<b>Dec 2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Services revenue	167	15,341

**Freedom Care Group Holdings Limited**  
**Notes to the financial statements**  
**31 December 2025**

**Note 3. Revenue (continued)**

*Accounting policy for revenue*

The group receives NDIS funding from NDIS for employment and activities performed by each participant. The group invoices either NDIS or the 3rd party for the service provided by the participants on weekly basis at the end of each week.

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Grant income is recognised when the company obtains control over the funds, which is generally at the time of receipt. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions fulfilled.

Other revenue is recognised when it is received or when the right to receive payment is established.

**Note 4. Current assets - cash and cash equivalents**

	<b>Consolidated</b>	
	<b>Dec 2025</b>	<b>Jun 2025</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash at Bank	399	473

*Accounting policy for cash and cash equivalents*

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Note 5. Current assets - trade and other receivables**

*Accounting policy for trade and other receivables*

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The consolidated entity has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

**Note 6. Non-current assets - investments accounted for using the equity method**

	<b>Consolidated</b>	
	<b>Dec 2025</b>	<b>Jun 2025</b>
	<b>\$'000</b>	<b>\$'000</b>
Investment in associate Koala Disability Care Pty Ltd	1,450	1,450
Provision for Diminution in value	(450)	(450)
	1,000	1,000

**Freedom Care Group Holdings Limited**  
**Notes to the financial statements**  
**31 December 2025**

**Note 7. Current liabilities - trade and other payables**

	<b>Consolidated</b>	
	<b>Dec 2025</b>	<b>Jun 2025</b>
	<b>\$'000</b>	<b>\$'000</b>
Trade payables	142	140
Payable to ATO	36	38
BAS (Receivable) / payable	(140)	(120)
Other payables	98	70
	<u>136</u>	<u>128</u>

**Note 8. Current liabilities - borrowings**

	<b>Consolidated</b>	
	<b>Dec 2025</b>	<b>Jun 2025</b>
	<b>\$'000</b>	<b>\$'000</b>
Loan - Director	<u>200</u>	<u>200</u>

**Note 9. Equity - issued capital**

	<b>Consolidated</b>			
	<b>Dec 2025</b>	<b>Jun 2025</b>	<b>Dec 2025</b>	<b>Jun 2025</b>
	<b>Shares</b>	<b>Shares</b>	<b>\$'000</b>	<b>\$'000</b>
Ordinary shares - fully paid	<u>108,318,453</u>	<u>108,318,453</u>	<u>4,311</u>	<u>4,311</u>

*Movements in ordinary share capital*

*Ordinary shares*

Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the company does not have a limited amount of authorised capital.

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

*Share buy-back*

There is no current on-market share buy-back.

**Note 10. Equity - dividends**

There were no dividends paid, recommended or declared during the current or previous financial half-year.

**Freedom Care Group Holdings Limited**  
**Notes to the financial statements**  
**31 December 2025**

**Note 11. Events after the reporting period**

A shareholder has commenced an application seeking orders in relation to access to certain books and records of the Group pursuant to s 247A of the Corporations Act 2001.

The Company has obtained legal advice and is responding to the application through its legal advisers. The matter remains before the Court and has not yet been determined.

Given the matter is ongoing, the Company does not consider it appropriate to comment further at this stage. The Company will continue to monitor the proceedings and will make further disclosures if required.

No other matter or circumstance has arisen since 31 December 2025 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

**Note 12. Earnings per share**

	<b>Consolidated</b>	
	<b>Dec 2025</b>	<b>Dec 2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Profit/(loss) after income tax	(82)	395
Non-controlling interest	-	(104)
	<u>(82)</u>	<u>(104)</u>
Profit/(loss) after income tax attributable to the owners of Freedom Care Group Holdings Limited	<u>(82)</u>	<u>291</u>
	<b>Number</b>	<b>Number</b>
Weighted average number of ordinary shares used in calculating basic earnings per share	108,318,453	108,318,453
Adjustments for calculation of diluted earnings per share:		
Options over ordinary shares	-	18,986,425
	<u>108,318,453</u>	<u>127,304,878</u>
	<b>Cents</b>	<b>Cents</b>
Basic earnings per share	(0.08)	0.27
Diluted earnings per share	(0.08)	0.23

**Freedom Care Group Holdings Limited**  
**Directors' declaration**  
**31 December 2025**

In the directors' opinion:

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



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Zoran Grujic  
Chairman



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Jamal Sabsabi  
Director

30 April 2026  
Sydney

**FREEDOM CARE GROUP HOLDINGS LIMITED**  
**ACN 059 950 337**  
**AND ITS CONTROLLED ENTITIES**

**INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF  
FREEDOM CARE GROUP HOLDINGS LIMITED**

**Conclusion**

We have reviewed the accompanying half-year financial report of Freedom Care Group Holdings Limited (the Company and its controlled entities (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, the consolidated statement of changes in equity and the consolidated statement of cash flows for the half-year ended on that date, and notes to the financial statements, including material accounting policy 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 does not comply 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 financial performance for the half-year ended on that date; and
- (ii) complying with Australian 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* (ASRE 2410). Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Half-year Financial Report* section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our review of the half-year 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 the Company, would be in the same terms if given to the directors as at the time of this auditor's review report.

**Material Uncertainty Related to Going Concern**

We draw attention to Note 1 in the half-year financial report, which describes the events and/or conditions which give rise to the existence of a material uncertainty that may casts significant doubt about the Group's ability to continue as a going concern and therefore the Group may be unable to realise its assets and discharge its liabilities in the normal course of business. Our opinion is not modified in respect of this matter.

**Responsibilities of the Directors for the Half-year 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.

<p><b>ADELAIDE</b>  Level 9  50 Pirie Street  Adelaide SA 5000  T: +61 8 7093 8283</p>	<p><b>BRISBANE</b>  Level 19  240 Queen Street  Brisbane QLD 4000  T: +61 7 2111 7000</p>	<p><b>DARWIN</b>  Level 1  48-50 Smith Street  Darwin NT 0800  T: +61 8 8943 0645</p>	<p><b>MELBOURNE</b>  Level 14  440 Collins Street  Melbourne VIC 3000  T: +61 3 9820 6400</p>	<p><b>PERTH</b>  Level 11  77 St Georges Tce  Perth WA 6000  T: +61 8 6557 6200</p>	<p><b>SYDNEY</b>  Level 40  2 Park Street  Sydney NSW 2000  T: +61 2 9263 2600</p>
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FREEDOM CARE GROUP HOLDINGS LIMITED  
ACN 059 950 337  
AND ITS CONTROLLED ENTITIES

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF  
FREEDOM CARE GROUP HOLDINGS LIMITED

***Auditor's Responsibilities for the Review of the Half-year 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.

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



**ANTHONY TRAVERS**

Partner

Dated: 30 April 2026

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