Appendix 4E

1. Company details

Name of entity: Genetic Signatures Limited
ABN: 30 095 913 205
Reporting period: For the year ended 30 June 2026
Previous period: For the year ended 30 June 2025

2. Results for announcement to the market

				$'000
Revenues from ordinary activities	down	6.7%	to	14,840
Loss from ordinary activities after tax attributable to the owners of Genetic Signatures Limited	down	30.3%	to	(14,006)
Loss for the year attributable to the owners of Genetic Signatures Limited	down	30.3%	to	(14,006)

Dividends

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

Comments

The loss for the consolidated entity after providing for income tax amounted to $14,006,000 (30 June 2025: $20,104,000).

Further information on the results is detailed in the 'Review of operations' section of the Directors' report which is part of the Annual Report.

3. Net tangible assets

	Reporting period (Cents)	Previous period (Cents)
Net tangible assets per ordinary security	15.7	22.1

4. Control gained over entities

Not applicable.

5. Loss of control over entities

Not applicable.

6. Details of associates and joint venture entities

Not applicable.

7. Audit qualification or review

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

The financial statements have been audited and an unmodified opinion has been issued.

8. Attachments

Details of attachments (if any):

The Annual Report of Genetic Signatures Limited for the year ended 30 June 2026 is attached.

9. Signed

Signed

Date: 24 August 2026

Caroline Waldron
Director
Sydney

Annual Report
2026

Contents

Chair's Letter 3
Annual Review and CEO Report 4
Financial Report 2026 6
Shareholder Information 82
Company Directory 85
Notes 86

Chair's Letter

Dear Shareholders,

As Chair of Genetic Signatures Limited, it is my pleasure to present to you our Annual Report for the financial year ending 30 June 2026. This was a year of significant transition, in which we renewed our leadership, completed a comprehensive strategic review and reset our cost base to support the next phase of growth.

We were delighted to welcome Ms Maria Halasz as our new Chief Executive Officer in March 2026. Maria brings extensive experience leading ASX listed life sciences companies and a disciplined, commercially focused approach that is already reshaping the organisation. I extend particular thanks to Ms Anne Lockwood, who provided steady and capable leadership as Interim Managing Director from March to May 2026 before returning to the Board as a Non-Executive Director and Chair of the Audit Committee. We also farewelled Dr Neil Gunn, and thank him warmly for his many years of service to the Company.

Under Maria's leadership, a comprehensive strategic review was completed within her first 90 days and presented to investors in June 2026, guided by three principles: resource stewardship, focused execution and radical simplification. The organisational restructuring announced in March 2026 was completed during the fourth quarter, establishing a leaner and more sustainable operating base.

Our financial results reflect a challenging trading environment.. Revenue was $14.8 million, 7% below the prior year, in a competitive and price sensitive market compounded by a delayed respiratory testing season in Australia. Pleasingly, the net loss narrowed by 30% to $14.0 million and net operating cash outflows improved by 37% to $7.8 million. We closed the year with total cash assets of $22.1 million, a solid platform from which to fund our strategy.

A commercial highlight was the signing in April 2026 of a ten year supply agreement with Hvidovre Hospital, one of Denmark's leading public hospitals, with installation and validation completed and the first commercial order expected in September 2026. Australia remained the foundation of the business, while our EMEA region delivered growth through new account onboarding, supported by the growing need for infection prevention and control in hospitals.

As part of the strategic review, we paused the platform development program. Development of an alternative automation solution is well underway, we are evaluating instrument partnerships with established manufacturers, and we are broadening our respiratory and enteric pathogen detection portfolios to expand the reach of our 3base® technology.

These changes also created the opportunity to refresh our purpose, mission and values. Our refreshed mission places the patient at the centre of everything we do.

Looking ahead, we are confident that Genetic Signatures is well positioned for sustainable success. We enter FY2027 with new long term customer contracts, a leaner cost base and a clear strategic direction focused on growth in Asia Pacific, building on our momentum in EMEA and resetting our US market approach. We remain focused on disciplined deployment of capital and on delivering value to our shareholders, customers and patients.

On behalf of the Board, I extend my sincere thanks to our people, shareholders and partners for their continued support and trust through a year of considerable change. We look forward to delivering on the exciting opportunities that lie ahead.

Yours sincerely,

Caroline Waldron

Chair, Genetic Signatures Limited

CEO Report

The 2026 financial year was a period of reset for Genetic Signatures, as we laid the foundation for sustainable growth on a disciplined cost base and a clear strategy built on resource stewardship, focused execution and radical simplification.

Dear shareholders,

It is a privilege to present my first report as Chief Executive Officer of Genetic Signatures. I joined the Company in March 2026, drawn by the strength of its science, the loyalty of its customers and the opportunity to translate a genuinely differentiated technology into sustainable commercial success.

FY2026 was a year of significant transition. My immediate priority was to understand the business in depth, to be honest about where it stood, and to set a clear direction for its next phase of growth. In my first 90 days I led a comprehensive strategic review across every part of the organisation including our people, our operating structure, our product portfolio and each of our key markets. The outcome of the review was presented to investors in June 2026, setting a clear strategy guided by three principles: stabilise the business through resource stewardship, optimise our delivery by focused execution and scale through radical simplification. In practice these mean directing our resources to the opportunities that create the greatest value, concentrating our effort where we hold a genuine advantage, and removing complexity wherever it slows us down.

FY2026 was the start of resetting Genetic Signatures for sustainable growth, with a disciplined cost base, a sharp commercial and strategic focus.

Resetting our cost base was an early and necessary step. The organisational restructuring we announced in March 2026 was completed during the fourth quarter, resulting in 30 positions made redundant across five divisions, alongside three new roles focused on project management and outsourcing. One-off redundancy costs of $0.8 million were settled during the year. Together with further efficiencies identified through the review, the restructuring is expected to deliver annualised cost savings of up to $5 million from FY2027, giving us a leaner and more sustainable base from which to grow.

Against a competitive and price sensitive market, and a delayed respiratory testing season in Australia, revenue was $14.8 million, 7% below the prior year. The discipline we are bringing to the business has already become evident elsewhere in the result: the net loss narrowed by 30% and net operating cash outflows improved by 37%. We have closed the year with total cash assets of $22.1 million, a solid platform from which to fund our growth strategy.

Australia remained the foundation of the business and continued to generate most of our revenue. While the subdued respiratory season weighed on demand, our multiplex *EasyScreen*™ assays remain deeply embedded in laboratory workflows and valued for the speed and accuracy they bring to patient care. Europe was a clear highlight in the last quarter of FY2026. Our EMEA region grew through the onboarding of new accounts, supported by the rising need for infection prevention and control in hospitals. In April 2026 we signed a ten-year supply agreement with Hvidovre Hospital, one of Denmark's leading public hospitals. Installation and validation were completed during the financial year, the first reagent order was delivered and commercial testing commenced in August 2026. Together with the results laboratories are achieving with *EasyScreen*™ in the United Kingdom, this demonstrates that our pan-enteric approach delivers measurable, real-world benefits and signals growing momentum for broader adoption across Europe.

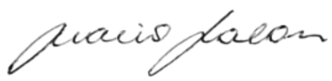
In the United States, progress has taken longer than expected. We have taken a considered decision to reset our approach as part of stabilising the business and we are focusing our resources where we can build a credible and profitable position rather than spreading them too thinly. Whilst I remain confident in the long-term potential of our differentiated portfolio in the US market, our approach requires a reset before additional resources are committed to the opportunity. The strategic review has also identified Asia Pacific as a potential avenue for future growth, which we intend to pursue selectively, both organically and through partnerships that open new markets without adding fixed costs ahead of material increase in revenue.

We have also adopted a more flexible, lower risk approach to innovation. We have paused our customised automation platform development program and commenced resourcing for an alternative, off-the-shelf solutions. We are evaluating instrument partnerships with established manufacturers rather than building customised hardware ourselves. In parallel, we are transitioning components of our product development to specialist contract research organisations, while retaining our core intellectual property in-house. We are broadening our respiratory and enteric detection portfolios to extend the reach of our proprietary 3base® technology and increase revenue from existing and new contracts.

This year of change also gave us the opportunity to refresh our purpose, mission and values, placing the patient at the centre of everything we do. Every test result matters, and that simple truth is what drives our people and shapes the solutions we deliver.

We enter FY2027 in a stronger position than we began the year: with new long term customer contracts, a leaner cost base, annualised cost savings of around $5 million, and a clear strategic direction focused on growth in Australia and the Asia Pacific, continued momentum in EMEA and a disciplined reset in the United States. We remain committed to the disciplined deployment of capital and to delivering value for our shareholders, customers and patients.

I would like to thank the Board for their support , and our shareholders for their continued engagement through a year of considerable change. I also want to thank outgoing CEO, Allison Rossiter for assisting with the handover. Above all, I am grateful to our people at Genetic Signatures, who have met a challenging year with professionalism and commitment, Their talent and dedication give me great confidence in the future as we move to sustainable growth.



Maria Halasz

Chief Executive Officer

Financial Report 2026 Contents

Directors' Report 7
Auditor's Independence Declaration 33
Consolidated Statement of Profit or Loss and Other Comprehensive Income 35
Consolidated Statement of Financial Position 36
Consolidated Statement of Changes in Equity 37
Consolidated Statement of Cash Flows 38
Notes to the Consolidated Financial Statements 39
Consolidated Entity Disclosure Statement 75
Directors' Declaration 76
Independent Auditor's Report 77
Shareholder Information 82
Company Directory 85
Notes 86

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'consolidated entity' or 'group' or 'Genetic Signatures') consisting of Genetic Signatures Limited (referred to hereafter as the 'company' or 'parent entity') and the entities it controlled at the end of, or during, the year ended 30 June 2026.

Directors

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

Caroline Waldron
Michael Aicher
Neil Gunn (resigned as non-executive Director as at 8 May 2026)
Jenny Harry
Anne Lockwood

Principal Activities

The principal activities of the consolidated entity during the financial year were the research and development into identifying and commercialisation of molecular diagnostics products to aid in the diagnosis of infectious diseases and the sale of associated products into the diagnostic and research marketplaces. There have been no significant changes in these activities during the year.

Dividends

No dividends were paid or were payable during the year (2025: NIL).

Operating and Financial Review

The financial year ended 30 June 2026 (FY2026) was a year of significant transition for Genetic Signatures. A new Chief Executive Officer was appointed, a comprehensive strategic review was completed, and an organisational restructuring was implemented to establish a leaner cost base from FY2027, while the Company continued to progress commercialisation of its *EasyScreen*™ molecular diagnostics portfolio across its established markets.

Key financial results

	Consolidated		
	2026 $'000	**2025 $'000**	**Variance $'000**
Revenue	14,840	15,900	(1,060)
Employee benefits expense	(13,424)	(16,066)	2,642
Research costs	(2,224)	(2,119)	(105)
Impairment expenses	(2,080)	(6,996)	4,916
Loss before income tax expense	(14,006)	(20,104)	6,098
Cash and term deposits	22,095	31,295	(9,200)

Sales of the 3base® *EasyScreen*™ Detection Kits and systems in FY2026 resulted in $14.8 million in revenue, a decrease of 7% on the prior year ($15.9 million). The fourth quarter revenue reflected the competitive and price sensitive environment the Company has been operating in together with a delayed respiratory testing season in Australia.

Revenue growth in new accounts included instrument supply under the ten-year supply agreement with Hvidovre Hospital in Denmark.

Margin Performance

Gross margin on materials was 42% for FY2026, down from 55% in the previous year. The reduction reflects pricing adjustments, higher raw material input costs and recipe changes, the capitalisation review of production overheads, and an increased inventory obsolescence provision, including $2.0 million of inventory write-offs recognised in cost of materials.

Impairment Expenses

During the year, Genetic Signatures completed a review of its fixed asset base, including instruments held for placement at customer sites and equipment associated with the paused platform development program, to align the carrying value of assets with the Company's strategic direction and expected future use. An impairment expense of $2.1 million was recognised during the year, principally against property, plant and equipment identified as no longer in use (FY25: $7.0 million, principally the $6.7 million impairment of previously capitalised product development intangibles).

Cashflow and Financial Position

Genetic Signatures reported net operating cash outflows for the year of $7.8 million (FY25: $12.3 million), a 37% improvement, which included $0.8 million of one-off redundancy payments relating to organisational restructuring.

Working capital reduced during the year, with inventories decreasing to $6.2 million (FY25: $9.1 million) following a focused program of consuming existing stock, the annual obsolescence review and tighter purchasing discipline.

As at 30 June 2026, total cash assets, including term deposits classified as other financial assets, were $22.1 million (FY25: $31.3 million), representing approximately 11 quarters of funding at the FY2026 net operating cash outflow rate.

Leadership Changes

Ms Allison Rossiter ceased as Chief Executive Officer on 28 February 2026, and the Chief Financial Officer departed on 31 January 2026. Ms Maria Halasz was appointed Chief Executive Officer and commenced with the Company on 2 March 2026, with Ms Anne Lockwood serving as Interim Managing Director from 2 March 2026 to 8 May 2026 to support the transition.

The Board continued its renewal program. Effective 8 May 2026 Ms Lockwood concluded her role as Managing Director and returned to her role as a Non-Executive Director and Chair of the Audit Committee, and Dr Neil Gunn resigned as a Non-Executive Director.

Strategic and Operational Transformation Initiatives

During the year, Genetic Signatures undertook a series of transformative initiatives, culminating in a comprehensive strategic review presented by the CEO at an investor briefing in June 2026, following her first 90 days in the role.

All strategic decisions were guided by three fundamental principles:

- **Stabilise through resource stewardship**: Recognising the value of all resources, time, people, capital, and materials, the company emphasised prudent use of funds, treating expenditures with increased scrutiny.
- **Optimise through focused execution**: Prioritising efforts on initiatives that deliver meaningful outcomes for patients and drive commercial impact, ensuring time and talent are directed toward what truly matters.
- **Scale through radical simplification**: Embracing opportunities for scaling the business through clarity of the market access strategy; size, competition and strategic partnerships.

Consolidation of product portfolio

Consolidation of the product and instrument portfolio continued, with product pricing adjusted to balance profitability and competitiveness in ongoing tendering processes while securing long-term customer relationships.

Organisation restructure

The organisational restructuring announced in March 2026 was completed during the fourth quarter, resulting in 30 positions being made redundant across five divisions, alongside the transition of certain product development activities to specialist contract research organisations. The restructuring is expected to deliver an estimated annualised cost reduction of $5 million from FY2027, with one-off redundancy costs of approximately $0.8 million settled during the year.

New strategic direction for automated technology solution

As part of the strategic review, the instrumentation project for the development of a customised robotics solution was paused indefinitely. The Company has since identified potential partners to provide off-the-shelf solutions, which are currently being evaluated.

The Company commenced broadening its respiratory pathogen detection portfolio with new assay development underway, and the development, validation and regulatory filing for a new enteric pathogen detection product has also been outsourced through a contract research organisation.

Refresh of Genetic Signatures' Purpose, Mission and Values

The changes made during the year created an opportunity to redefine and relaunch Genetic Signatures' purpose, mission, and core values. The refreshed mission now places the patient at the centre of everything the company does, highlighting the ongoing commitment to make a meaningful difference through innovation and service excellence.

Commercialisation Progress by Market

Australia

Australian revenue for FY2026 was $13.2 million (FY2025: $14.4 million), reflective of the competitive and price sensitive environment the Company continues to operate in, in addition to a delayed respiratory testing season.

EMEA

EMEA revenue for FY2026 was $1.4 million (FY2025: $1.5 million), representing 9.4% of total revenue, supported by new account onboarding. Following the signing in April 2026 of the ten-year supply agreement with Hvidovre Hospital in Denmark, the first equipment order was installed and validated in May 2026, with the first commercial assay order expected in September 2026.

The Company continues to assess distribution partnership opportunities in EMEA.

USA

Revenue in the US for FY2026 was $0.2 million (FY2025: nil), reflecting initial sales in the United States. As part of the strategic review, the Company has determined to reset its United States market access approach before committing further resources to that market.

Looking Forward

The Company enters FY27 with new long-term customer contracts, focused on disciplined cost management while pursuing avenues for scaling through new products, targeting new markets and commercial partnerships. Its future is underpinned by estimated annualised cost savings of $5 million, solid Australian operations, the commencement of commercial orders under the Hvidovre agreement in Denmark, and continued execution on its commercial and new market access strategy. Focused on advancing its *EasyScreen*™ molecular diagnostic platform with a regulatory-cleared product portfolio, a highly skilled senior team and a strong balance sheet, the Company is well positioned to execute on its strategy.

The Company's key goals over the next twelve months include:

- Continuing to service its Australian customers through existing long-term contracts and by delivering new products
- Pursuing its APAC market access strategy including opportunities in hospitals and independent laboratories
- Servicing existing EMEA customer base, including the recently secured contract Hvidovre Hospital in Denmark
- Growing EMEA customer base taking advantage of the growing need for infection prevention and control in hospitals
- Resetting US market access strategy incorporating previous learnings and considering recent market trends
- Broadening the pathogen detection assay portfolios
- Evaluating instrument partnership options with third party manufacturers
- Assessing opportunities for growth and scaling through strategic partnerships

Significant changes in the state of affairs

The Board and senior management of the consolidated entity implemented significant leadership and organisational changes during the financial year ended 30 June 2026. Ms Allison Rossiter ceased as Chief Executive Officer on 28 February 2026 and Ms Maria Halasz was appointed Chief Executive Officer of the Company on 2 March 2026., Ms Anne Lockwood was appointed interim Managing Director on 2 March 2026 to assist the Company through the CEO transition. Chief Financial Officer, Karl Pechmann resigned on 31 January 2026. Effective 8 May 2026, Ms Lockwood concluded her role as interim Managing Director and continues as a Non-Executive Director and Chair of the Audit Committee. Dr Neil Gunn resigned as a Non-Executive Director, effective 8 May 2026.

During the reporting period, the Company announced a significant organisational restructure to establish a leaner and more sustainable operating base. The restructure included the consolidation of functions across the business and the transition of certain product development activities to external contract research organisations, while retaining core intellectual property and expertise. The changes resulted in 30 redundancies and will deliver up to $5 million in annual cost savings from the 2027 financial year, with associated one-off redundancy costs of $0.8 million incurred during FY2026.

There were no other significant changes in the state of affairs of the consolidated entity during the financial year.

Matters subsequent to the end of the financial year

On 2 July 2026, BCAL Diagnostics Limited announced that it had acquired a shareholding of approximately 10.2% in the Company (23,173,644 ordinary shares). The acquisition of the shareholding does not affect the composition of the consolidated entity or the recognition and measurement of amounts reported in these financial statements, and has been treated as a non-adjusting event after the reporting period.

Dr Susanne Pedersen will step down from her role as Chief Technology Officer, effective 20 October 2026, and is expected to transition into a strategic consulting role to provide targeted support for the Company's technology and product development programs.

The installation and validation of the Company's EasyScreen™ Pan-Enteric assay at Hvidovre Hospital, Denmark, has been successfully completed. The order for the first quarter supply of tests was delivered on 18 August 2026 and commercial testing is now underway.

No other matter or circumstance has arisen since 30 June 2026 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.

Likely Developments and Expected Results of Operations

Likely developments in the operations of the consolidated entity include a strategic focus on growth in the Asia Pacific region, further expansion in EMEA as the Company is building on the momentum in infection prevention and control space. Improved financial performance is expected by continued focus on diligent deployment of capital and growth in sales. The consolidated entity cannot forecast the financial impact of these developments at this stage.

Business Risks

Material business risks that could adversely impact Genetic Signatures' ability to achieve its strategic objectives and affect its operations, along with key measures implemented to mitigate these risks are listed below. Genetic Signatures has a framework in place to enable the consolidated entity to assess and manage risk on an ongoing basis. Neither the risks listed, nor their mitigating actions comprise a fully comprehensive list.

<u>Product Pipeline</u>
The consolidated entity's long-term sustainable viability will be determined in part by its ability to continue to identify and successfully develop and fund a pipeline of products capable of commercialisation in the context of a dynamic and changing competitive landscape. Genetic Signatures will also need to protect and enhance the intellectual property position surrounding its portfolio. The commercial team remains alert to scientific and market developments and dedicates resources to intellectual property protection, strategy and implementation.

<u>Competitive Risk</u>
The molecular diagnostic industries are highly competitive, and include companies with significantly greater financial, technical, human, research and development, and marketing resources than the consolidated entity. There are companies that compete with the consolidated entity's efforts to discover, validate and commercialise molecular diagnostic products. Genetic Signatures' competitors may discover and develop products in advance of the consolidated entity and/or products that are more effective than those developed by Genetic Signatures. Consequently, the Genetic Signatures' current and future technologies and products may become obsolete or uncompetitive, resulting in adverse effects on revenue, margins and profitability. The Company will continue to innovate with the focus of maintaining a differentiated product pipeline priced competitively.

<u>Regulatory Risk</u>
The consolidated entity operates under a broad range of legal, regulatory, tax and political systems. The continued viability of the consolidated entity, including its ability to have products successfully approved and commercialised in its operating regions, as well as maintaining a competitive advantage, may be adversely impacted by regional specific regulatory regimes (which may result in delays or rejections of applications or regulatory sanctions if not appropriately managed), changes in regulatory or fiscal regimes, difficulties in interpreting or complying with local laws and reversal of current political, judicial or administrative policies, including as a result of geopolitical tensions. The potential imposition of tariffs on imported or exported goods may also affect the consolidated entity's cost structure, potentially reducing margins or limiting competitiveness in key markets. Regulatory risk includes changes in reimbursement regulation. Genetic Signatures maintains a robust control environment with relevant policies, procedures and monitoring. In addition, the consolidated entity has an experienced team responsible for regulatory, quality and compliance activities.

<u>Product Recall Risk</u>
Genetic Signatures manufactures molecular diagnostic products. There is a risk that a product defect or safety issue could result in a product recall. Such an event could lead to significant financial costs, reputational damage and regulatory scrutiny. Genetic Signatures maintains rigorous quality control and product liability insurance to mitigate this risk.

<u>Intellectual Property Protection</u>
The risk of intellectual property infringement or challenges from competitors could impact on the Company's ability to protect our innovations in the market. Genetic Signatures relies on the ongoing protection of proprietary technologies, patents, and trade secrets and actively engages with experienced intellectual property legal advisers to manage this risk.

<u>Reliance on suppliers</u>

Genetic Signatures is reliant on third-party suppliers for raw materials which are used in the manufacture of molecular diagnostic products. A number of single source materials may be difficult to replace with alternative suppliers and may require significant development, time and effort to remediate. Any disruption to third party businesses or supply chains could have a material impact on the availability of the consolidated entity's products for sale to customers.

Cyber security and technology
The consolidated entity is at risk of experiencing a cyber security incident which could have the potential to severely disrupt Genetic Signatures' business operations. The consolidated entity continues to invest in enhancing its cyber resilience including in-house cyber security capability. Despite these investments, there is no guarantee that a cyber security incident can be prevented, that this could result in operational disruption, reputational damage, regulatory penalties or financial loss.

Reliance on key personnel
The consolidated entity relies on the existing key management personnel who have intimate knowledge of the business and products, and the consolidated entity's future depends on retaining and attracting suitably qualified personnel. Genetic Signatures has policies governing recruitment, succession planning and incentives to assist in recruitment and staff retention. In addition, contractual mechanisms through employment and consultancy contracts have been implemented to limit the ability of key personnel to join a competitor or compete directly with Genetic Signatures. Despite these measures, there is no guarantee that the consolidated entity will be able to attract and retain suitably qualified personnel, and failure to do so could materially and adversely affect the value of the Genetic Signatures' technologies.

Environmental Regulation
The consolidated entity's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory

Climate risk
The Board is considering on an ongoing basis the potential response to climate risk and will be commencing the planning phase for the implementation of a formal review and policy response in future years.

Information on directors

Name:	Caroline Waldron
Title:	Non-Executive Chair
Qualifications:	LLB (Hons), GAICD, FGIA
Experience and expertise:	Ms Waldron is a cross-border advisor and director with over 30 years' experience in governance, marketing, human resources, and digital transformation across a range of sectors. Her formal training is in law, and she has been admitted to the Bar of England and Wales and the courts of other jurisdictions including Australia and New Zealand. Ms Waldron holds an LLB (Hons) from the University of London, is a Graduate of the AICD, and a Fellow of the Governance Institute of Australia.
Other current directorships:	Non-executive Director – Resimac Group Ltd (ASX:RMC)
Former directorships (last 3 years):	Non-executive Chair – AMA Group Ltd (ASX: AMA)
Special responsibilities:	Chair of the Board Member Audit Risk & Compliance Committee Member Nomination & Remuneration Committee
Interests in shares:	22,514 ordinary shares
Interests in options:	250,000 options over ordinary shares
Contractual rights to shares:	None

Name:	Anne Lockwood
Title:	Non-Executive Director (acted as Interim Managing Director from 2 March 2026 to 8 May 2026)
Qualifications:	BCom, CA, GAICD
Experience and expertise:	Anne Lockwood has over 33 years' experience in various finance, risk management and audit roles including experience in mergers and acquisitions across a range of industries. Mrs Lockwood is the former Chief Financial and Commercial Officer of ASX-listed Integral Diagnostics (ASX: IDX) and Chief Financial Officer of Planet Innovation Limited. Prior to this, Mrs Lockwood spent over 20 years in accounting and audit roles including 18 years at Andersen's and EY. Anne Lockwood holds a Bachelor of Commerce degree with majors in accounting and law, is a fellow of the Institute of Chartered Accountants Australia and New Zealand and a graduate of the Institute of Company Directors.
Other current directorships:	Non-executive Director – Symal Group Ltd (ASX:SYL) Non-executive Director – Coventry Group Ltd (ASX:CYG)
Former directorships (last 3 years):	Non-executive Director – Mayne Pharma Ltd (ASX:MYX)
Special responsibilities:	Chair Audit Risk & Compliance Committee Member Nominations & Remuneration Committee
Interests in shares:	None
Interests in options:	None
Contractual rights to shares:	250,000 restricted rights over ordinary shares

Name:	Jenny Harry
Title:	Non-Executive Director
Qualifications:	PhD, GAICD
Experience and expertise:	Dr Jenny Harry has 25 years' experience in executive roles and as an independent Director in leading early-stage companies to develop and commercialise innovative products. She co-founded Proteome Systems Limited with the team who pioneered the scientific field of proteomics and commercialised a suite of disruptive technologies including reagents, instrumentation and software in Australia, the USA and Japan. As CEO of Tyrian Diagnostics Ltd she secured agreements with multinational companies for the development and commercialisation of agricultural and clinical diagnostic products. In addition to serving on the Boards of ASX listed companies, Dr Harry is also a Non-Executive Director of US-based Lumitron Technologies, Inc. Dr Harry holds a PhD in developmental biology, is a graduate of the Harvard Business School's General Management Program and the Australian Institute of Company Directors.
Other current directorships:	Non-executive Director – Neuren Pharmaceuticals Ltd (ASX:NEU) Non-executive Director – Aeris Environmental Ltd (ASX:AEI)
Former directorships (last 3 years):	None
Special responsibilities:	Chair Technology Committee Member Audit Risk & Compliance Committee
Interests in shares:	None
Interests in options:	None
Contractual rights to shares:	250,000 restricted rights over ordinary shares (indirect)

Name:	Neil Gunn
Title:	Non-Executive Director (resigned 8 May 2026; acted as Interim CEO from 30 April 2024 to 23 September 2024)
Qualifications:	BSc, Msc, PhD
Experience and expertise:	Dr Gunn holds a PhD and Master of Science from Portsmouth Polytechnic, UK. He has over 30 years' experience in medical devices and diagnostics. Most recently Dr Gunn was CEO of IDbyDNA, a metagenomics company based in the US that was acquired by Illumina in 2022. Prior to this he was the President of Roche Sequencing Solutions where he oversaw all aspects of the business and managed a team of approximately 900 people. His team developed and launched more than 20 products per year. Dr Gunn was also previously Vice President of Roche's Molecular Diagnostics business and was responsible for over 120 diagnostic product launches principally into the IVD clinical market. Dr Gunn is based in San Francisco, USA
Other current directorships:	Non-Executive Director – NeoGenomics Laboratories (NASDAQ: NEO)
Former directorships (last 3 years):	None
Special responsibilities:	Member of the Nomination and Remuneration Committee Member of the Technology Committee
Interests in shares:	None
Interests in options:	750,000 options over ordinary shares at resignation (lapsed on cessation)
Contractual rights to shares:	None

Name:	Michael Aicher
Title:	Executive Director – US Operations
Qualifications:	BSc, MBA
Experience and expertise:	Mr. Aicher has over 30 years of industry experience and was CEO and founder of National Genetics Institute (NGI) which was acquired by Laboratory Corporation of America, Inc. (LabCorp) in 2000. Mr. Aicher led LabCorp's Esoteric Business Units, which generated more than $1 billion in annual revenue. Prior to NGI, Mr. Aicher served in a number of executive leadership roles at Central Diagnostics Laboratory. He currently serves as a director on boards of SemiconBio, SOLVD and PixCell. He is certified by the University of California at Berkeley as a Global Biotechnology Executive and is a recipient of Ernst & Young's "Entrepreneur of the Year" award for emerging technologies. Mr. Aicher received a BS in Business Administration from the University of Redlands. Mr. Aicher is based in Los Angeles, USA
Other current directorships:	None
Former directorships (last 3 years):	None
Special responsibilities:	Member of the Nomination and Remuneration Committee Member of the Technology Committee
Interests in shares:	712,451 ordinary shares
Interests in options:	None
Contractual rights to shares:	None

'Other current directorships' quoted above are current directorships for listed entities only and excludes directorships of all other types of entities, unless otherwise stated.

'Former directorships (last 3 years)' quoted above are directorships held in the last 3 years for listed entities only and excludes directorships of all other types of entities, unless otherwise stated.

Company secretaries
Karl Pechmann (B. Bus, CA, AGIA) held the role of Joint Company Secretary from June 2024 until his departure from the Company on 30 January 2026. He was previously the CFO and company secretary for OncoSil Medical Ltd (ASX: OSL) and Kyckr Ltd (ASX: KYK) and has held senior finance roles in listed companies.

Michael Sapountzis held the role of Company Secretary from 3 February 2025 until 19 June 2026. Ms Sonya Tissera was appointed Company Secretary on 19 June 2026 and holds the role at the date of this report. Michael and Sonya are experienced company secretaries providing company secretarial, governance and compliance services to ASX listed companies.

Meetings of directors
The number of meetings of the company's Board of Directors ('the Board') and of each Board committee held during the year ended 30 June 2026, and the number of meetings attended by each director were:

	Full board		Technology Committee		Nomination and Remuneration Committee		Audit Risk & Compliance Committee	
	Attended	Held	Attended	Held	Attended	Held	Attended	Held
Caroline Waldron	11	11	-	-	3	3	4	4
Jenny Harry	10	11	4	4	-	-	4	4
Anne Lockwood	11	11	-	-	3	3	4	4
Neil Gunn[1]	8	10	3	3	2	2	-	-
Michael Aicher	11	11	4	4	3	3	-	-

1 Dr Neil Gunn resigned as a Non-Executive Director on 8 May 2026.

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Remuneration Report

The remuneration report details the key management personnel remuneration arrangements for the consolidated entity, in accordance with the requirements of the Corporations Act 2001 and its Regulations.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including all directors.

The remuneration report is set out under the following main headings:
- Principles used to determine the nature and amount of remuneration
- Details of remuneration
- Service agreements
- Share-based compensation
- Additional information
- Additional disclosures relating to key management personnel

Principles used to determine the nature and amount of remuneration

The objective of the consolidated entity's executive reward framework is to ensure reward for performance is competitive and appropriate for the results delivered. The framework aligns executive reward with the achievement of strategic objectives and the creation of value for shareholders, and it is considered to conform to the market best practice for the delivery of reward. The Board of Directors ('the Board') ensures that executive reward satisfies the following key criteria for good reward governance practices:

- competitiveness and reasonableness
- acceptability to shareholders
- performance linkage / alignment of executive compensation
- transparency

The Nomination and Remuneration Committee is responsible for determining and reviewing remuneration arrangements for its directors and executives. The performance of the consolidated entity depends on the quality of its directors and executives. The remuneration philosophy is to attract, motivate and retain high performance and high-quality personnel.

The Nomination and Remuneration Committee has structured an executive remuneration framework that is market competitive and complementary to the reward strategy of the consolidated entity.

The reward framework is designed to align executive reward to shareholders' interests. The Board have considered that it should seek to enhance shareholders' interests by:

- having economic profit as a core component of plan design
- focusing on sustained growth in shareholder wealth, consisting of dividends and growth in share price, and delivering constant or increasing return on assets as well as focusing the executive on key non-financial drivers of value
- attracting and retaining high calibre executives

Additionally, the reward framework should seek to enhance executives' interests by:

- rewarding capability and experience
- reflecting competitive reward for contribution to growth in shareholder wealth
- providing a clear structure for earning rewards

In accordance with best practice corporate governance, the structure of non-executive director and executive director remuneration is separate.

Non-executive directors’ remuneration

Fees and payments to non-executive directors reflect the demands and responsibilities of their role. Non-executive directors' fees and payments are reviewed annually by the Nomination and Remuneration Committee. The Nomination and Remuneration Committee may, from time to time, receive advice from independent remuneration consultants to ensure non-executive directors' fees and payments are appropriate and in line with the market. The chair's fees are determined independently to the fees of other non-executive directors based on comparative roles in the external market. The chair is not present at any discussions relating to the determination of their own remuneration.

Non-executive directors are engaged under letters of appointment which set out the terms of their appointment, including their duties, committee responsibilities and fees. The appointments are for no fixed term, with each director subject to retirement and re-election in accordance with the company's Constitution and the ASX Listing Rules. No notice periods apply and no termination or retirement benefits are payable on ceasing office, other than statutory superannuation.

ASX listing rules require the aggregate non-executive directors' remuneration be determined periodically by a general meeting. The maximum annual aggregate remuneration excluding share-based payments is currently $700,000.

Executive remuneration

The consolidated entity aims to reward executives based on their position and responsibility, with a level and mix of remuneration which has both fixed and variable components.

The executive remuneration and reward framework has four components:
- base pay and non-monetary benefits
- short-term performance incentives
- share-based payments
- other remuneration such as superannuation and long service leave

The combination of these comprises the executive's total remuneration.

Fixed remuneration

Fixed remuneration, consisting of base salary, superannuation and non-monetary benefits, are reviewed annually by the Nomination and Remuneration Committee based on individual and business unit performance, the overall performance of the consolidated entity and comparable market remunerations.

When setting fixed remuneration, the complexity and expertise required of individual roles is considered. When appointing the Chief Executive Officer, Maria Halasz, in FY2026, the Nomination and Remuneration Committee assessed the competitiveness of fixed remuneration by considering market data with reference to appropriate independent and externally sourced comparable benchmark information.

Executives may receive their fixed remuneration in the form of cash or other fringe benefits (for example motor vehicle benefits) where it does not create any additional costs to the consolidated entity and provides additional value to the executive.

Short-Term Incentives

The short-term incentives ('STI') program is designed to align the targets of the business units with the performance hurdles of executives. STI payments are granted to certain executives based on specific annual targets and key performance indicators ('KPI's') being achieved.

The performance measures for the year were as follows:

Financial gateway

Budgeted revenue for FY2026 of at least 80% (90% for CEO) of target must be achieved before any STIs are payable. Revenue is a multiplier to the final STI award. Upon achieving 80% (90% for CEO) a multiplier of 0.2 is applied to the STI award and increases to 1.2 should sales achieve 120% of target or more.

Performance measures
The company performance measures and weightings for FY2026 were consistent with the prior year:

Measure	Category	Weighting	Goals
Financial	Revenue	40%	Achieve budgeted revenue
Non-financial	Product enhancements	30%	Achieve product enhancements within target dates set by Board
Non-financial	Customer satisfaction	15%	Customer complaint resolution within target set by Board
Non-financial	Employee engagement	15%	Achieve employee engagement target set by Board

The Board set specific targets for each non-financial measure at the beginning of the financial year, being the resolution of customer complaints within Board-approved timeframes and the achievement of a Board-approved employee engagement score. The detailed targets have not been disclosed as they are commercially sensitive; performance against each measure is assessed by the Nomination and Remuneration Committee following the end of the financial year.

In addition to the above company performance measures, individual KPIs are also applied to KMPs.

For the CEO, individual KPIs allow for an additional 30% of target STI to be awarded.
For the CFO, company performance measures account for 80% of target STI, with 20% of target STI allocated to individual KPIs.

STI award calculation

Executive KMP	Base Salary	x	Target STI %	x	Company Performance Metrics x weighting for role	Individual KPIs x weighting for role	x	Sales gateway & multiplier	=	STI Award
Chief Executive Officer			100% of base salary (CEO to 28 February 2026). For the incoming CEO, 25% of base remuneration at target, up to 37.5% for stretch performance (no STI payable for FY2026)		Company performance objectives set and reviewed by the Board annually Threshold – 95% Target – 100% Stretch – 120%	30% of target STI		If <90% of target, 0% If sales results >90% target, multiplier ranging between 20% to 120% is applied		Minimum = 0% of Target Maximum = 200% of Target
CFO and other senior executives			Up to 25% of base salary depending on role		Company performance objectives set and reviewed by the Board annually Threshold – 95% Target – 100% Stretch – 120%	20% of target STI		If <80% of target, 0% If sales results >80% target, multiplier ranging between 20% to 120% is applied		Minimum = 0% of Target Maximum = 144% of Target

In addition to the calculation above, the performance rating of the employee must be higher than 3 (meets expectations) following the performance review process to be eligible for an STI award.

STI outcomes for FY2026

For FY2026, no STI was awarded to Executive KMP. Ms Rossiter ceased employment on 28 February 2026 and Mr Pechmann on 31 January 2026; no STI was paid or payable to either executive in respect of FY2026 and no termination payments were made. No STI is payable to Ms Halasz in respect of FY2026 in accordance with her employment terms announced on 2 February 2026.

Ms Rossiter's base remuneration was increased to $515,000 per annum (exclusive of superannuation) effective 1 October 2025, following a review by the Board (announced 7 November 2025). No other discretionary payments were made to Executive KMP during the year.

Long Term Incentives

The long-term incentives ('LTI') include long service leave and share-based payments.

Options and, from FY2026, performance rights granted under the Genetic Signatures Rights Plan are issued to executives (including the CEO) with the aim of aligning executive interests with those of shareholders. The proportion of long-term incentives increases with the level of seniority of the executive. For the incoming Chief Executive Officer, Ms Halasz, the LTI entitlement in respect of FY2026 is an on target performance allocation equivalent to 40% of base salary, granted independent of company performance and not subject to performance conditions, with a three year vesting period; from FY2027 onwards, Performance Rights will be granted annually with a target face value equivalent to 40% of base salary subject to meeting on target performance, and up to 80% of base salary for stretch targets, each with a three year vesting period.

Options are granted under the Genetic Signatures Equity Incentive Plan (EIP). The Plan is open to those employees and Directors whom the Directors believe have a significant role to play in the continued development of the group's activities.

Options are granted under the Plan for no consideration. They are granted for a 15-year period, and 25% of each new tranche vests and is exercisable after each of the first four anniversaries of the date of the grant. No options were granted under the Equity Incentive Plan in the 2026 financial year.

Following the departures of Ms Rossiter (28 February 2026) and Mr Pechmann (30 January 2026), their unvested equity awards were forfeited and their remaining options cancelled: 2,500,000 options and 463,497 performance rights (Ms Rossiter) and 200,000 options and 219,832 performance rights (Mr Pechmann). Dr Gunn's 750,000 options lapsed on his resignation from the Board on 8 May 2026.

Equity was granted under the Genetic Signatures Rights Plan in FY2026: on 7 November 2025, 1,016,859 Performance Rights were issued to executives with a vesting date of 30 June 2028, including 463,497 to Ms Rossiter (maximum value equivalent to 25% of base remuneration) and 219,832 to Mr Pechmann; and on 17 November 2025, following shareholder approval at the 2025 AGM (Resolutions 4 and 5), 250,000 Restricted Rights were granted to each of Ms Lockwood and Dr Harry (indirect interest via Dermochelys Pty Ltd ATF CMYDAS Superannuation Fund), expiring 17 November 2030 with a nil exercise price.

The Nomination and Remuneration Committee assesses whether the performance conditions have been satisfied at the end of the performance period, based on the audited results for the financial measure and Board approved reporting for the non financial measures, and makes a recommendation to the Board for approval. The performance measures were selected because they align executive reward with revenue growth, product development milestones, customer outcomes and employee engagement, which the Board considers to be the key drivers of shareholder value at this stage of the consolidated entity's development.

Consolidated entity performance and link to remuneration

Remuneration for certain individuals is directly linked to the performance of the consolidated entity. A portion of short-term incentive payments is dependent on the company performance measures set out above being achieved. The remaining portion of incentive payments is at the discretion of the Nomination and Remuneration Committee. Refer to the section 'Additional information' below for details of the earnings and total shareholders return for the last five years.

Use of remuneration consultants

No remuneration consultants were engaged by the consolidated entity during the financial year ended 30 June 2026.

Voting and comments made at the company's 2025 Annual General Meeting ('AGM')

At the 2025 AGM held on 17 November 2025, 91.47% of the votes cast on the poll supported the adoption of the remuneration report for the year ended 30 June 2025. The company did not receive any specific feedback at the AGM regarding its remuneration practices.

Details of remuneration

Amounts of remuneration

Details of the remuneration of key management personnel of the consolidated entity are set out in the following tables.

The key management personnel of the consolidated entity consisted of the following directors of Genetic Signatures Limited:

- Caroline Waldron - Non-Executive Chair
- Jenny Harry - Non-Executive Director
- Anne Lockwood - Non-Executive Director (interim Managing Director from 2 March 2026 to 8 May 2026)
- Neil Gunn - Non-Executive Director (resigned 8 May 2026)
- Michael Aicher - Executive Director

And the following executives:

- Maria Halasz - Chief Executive Officer (appointed 2 March 2026)
- Allison Rossiter - Chief Executive Officer (ceased 28 February 2026)
- Karl Pechmann - Chief Financial Officer and Joint Company Secretary (ceased 30 January 2026)

	Short-term benefits				Post-employment benefits	Long-term benefits	Share-based payments		
2026	Cash salary and fees $	Cash bonus $	Non-monetary $	Annual leave $	Super-annuation $	Long service leave $	Equity-settled shares $	Equity-settled options $	Total $
Non-Executive Directors:									
Caroline Waldron	120,000	-	-	-	14,400	-	-	22,557	156,957
Jenny Harry*****	67,000	-	-	-	8,040	-	73,750	-	148,790
Anne Lockwood***	100,774	-	-	-	12,093	-	73,750	-	186,617
Neil Gunn*	84,480	-	-	-	562	-	-	(28,054)	56,988
Executive Directors:									
Michael Aicher**	176,678	-	-	-	-	-	-	-	176,678
Other Key Management Personnel:									
Maria Halasz****	133,334	-	-	12,043	11,500	-	7,111	-	163,988
Allison Rossiter****	321,512	-	-	-	22,500	-	-	(169,129)	174,883
Karl Pechmann****	173,494	-	-	-	18,053	(7,900)	-	(10,311)	173,336
	1,177,272	-	-	12,043	87,148	(7,900)	154,611	(184,937)	1,238,237

*	N Gunn is paid in USD; resigned as Non-Executive Director on 8 May 2026 and his 750,000 options lapsed. FY2026 fees per US payroll (US$57,379 at an average rate of 0.6792); superannuation column represents employer 401(k) contributions. Negative share-based payments represent the reversal in FY2026 of expense previously recognised on awards forfeited on cessation (AASB 2).
**	M Aicher is paid in USD. Changes in base remuneration reflect movements in exchange rates.
***	A Lockwood's amounts include her remuneration as interim Managing Director from 2 March 2026 to 8 May 2026 (cash of 33,774 and superannuation of 4,053). As part of her remuneration as Managing Director Ms Lockwood was offered share based payments, which she forfeited prior to 30 June 2026.
****	M Halasz appointed CEO effective 2 March 2026; A Rossiter ceased 28 February 2026; K Pechmann ceased 30 January 2026. No STI was awarded and no termination payments were made in FY2026; amounts paid for unused annual leave on cessation are included in cash salary and fees. Ms Halasz's equity-settled shares of $7,111 represent her FY2026 LTI entitlement, which under her employment contract is granted independent of company performance and is not subject to performance conditions: 40% of the $400,000 base salary for the four months from 2 March 2026 ($53,333), plus a 20% allowance for superannuation and tax ($64,000 in total), amortised over the three year vesting period ($21,333 per annum), with four months recognised in FY2026 ($7,111).
*****	J Harry's equity-settled shares represent 250,000 restricted rights granted on 17 November 2025 following shareholder approval at the 2025 AGM (Resolutions 4 and 5). The rights vested on grant at a fair value of $0.295 per right ($73,750) and remain subject to the restriction and disposal terms approved by shareholders.

2025	Short-term benefits Cash salary and fees $	Short-term benefits Cash bonus $	Short-term benefits Non-monetary $	Short-term benefits Annual leave $	Post-employment benefits Super-annuation $	Long-term benefits Long service leave $	Share-based payments Equity-settled shares $	Share-based payments Equity-settled options $	Total $
Non-Executive Directors:									
Caroline Waldron	99,600	-	-	-	11,454	-	-	42,715	153,769
Jenny Harry	50,250	-	-	-	5,779	-	-	-	56,029
Anne Lockwood	50,250	-	-	-	5,779	-	-	-	56,029
Nickolaos Samaras	50,000	-	-	-	5,750	-	-	-	55,750
Anthony Radford	11,167	-	-	-	1,284	-	-	-	12,451
Stéphane Chatonsky	16,750	-	-	-	1,926	-	-	-	18,676
Executive Directors:									
Neil Gunn*	177,328	-	-	-	-	-	-	171,219	348,547
Michael Aicher**	185,649	-	-	-	-	-	-	-	185,649
Other Key Management Personnel:									
Allison Rossiter	386,538	250,000	-	23,618	22,449	-	-	516,983	1,199,588
Karl Pechmann	293,750	1,500	-	2,163	29,932	2,566	-	53,637	383,548
	1,321,282	251,500	-	25,781	84,353	2,566	-	784,554	2,470,036

* N Gunn is paid in USD. Changes in base remuneration is attributable to the weaker AUD against the USD through FY25 (Average rate FY25: 0.6464, FY24: 0.6573). Additional remuneration has been paid in FY25 in performing the role of Interim Chief Executive Officer commencing 30 April 2024 and concluding on 23 September 2024.

** M Aicher is paid in USD. Changes in base remuneration is attributable to the weaker AUD against the USD through FY25 (Average rate FY25: 0.6464, FY24: 0.6573).

The proportion of remuneration linked to performance and the fixed proportion are as follows. Percentages are not shown for KMP who ceased during the year, whose net share-based payments for FY2026 are negative reversals of previously recognised expense:

	Fixed remuneration		At risk - STI		At risk - LTI	
Name	2026	2025	2026	2025	2026	2025
Non-Executive Directors:						
Caroline Waldron	86%	68%	-	-	14%	32%
Jenny Harry	50%	100%	-	-	50%	-
Anne Lockwood	60%	100%	-	-	40%	-
Executive Directors:						
Neil Gunn	-	51%	-	-	-	49%
Michael A Aicher	100%	100%	-	-	-	-
Other Key Management Personnel:						
Maria Halasz	96%	-	-	-	4%	-
Allison Rossiter	-	36%	-	21%	-	43%
Karl Pechmann	-	86%	-	-	-	14%

Dr Gunn served as an Executive Director during the year ended 30 June 2025 and as a Non-Executive Director during the year ended 30 June 2026.

The proportion of the cash bonus paid/payable or forfeited is as follows:

	Cash bonus paid/payable		Cash bonus forfeited	
Name	2026	2025	2026	2025
Executive Directors:				
Michael Aicher	-	-	-	-
Other Key Management Personnel:				
Allison Rossiter	-	24%	100%	76%
Karl Pechmann	-	2%	100%	98%

For each grant of share-based payment compensation, the percentage of the grant that vested during the financial year and the percentage that was forfeited because the service and performance criteria were not met, are as follows:

Name	Grant	Vested in 2026	Forfeited in 2026
Non-Executive Directors:			
Caroline Waldron	Options granted 29/11/2023	25%	-
Jenny Harry	Restricted rights granted 17/11/2025	100%	-
Anne Lockwood	Restricted rights granted 17/11/2025	100%	-
Neil Gunn	Options granted 19/11/2021	25%	-
Neil Gunn	Options granted 30/04/2024	25%	50%
Executive Directors:			
Michael Aicher	No share-based payment grants	-	-
Other Key Management Personnel:			
Maria Halasz	FY2026 LTI entitlement, rights not yet granted	-	-
Allison Rossiter	Options granted 08/10/2024	35%	65%
Allison Rossiter	Performance rights granted 07/11/2025	-	100%
Karl Pechmann	Options granted 08/10/2024	25%	50%
Karl Pechmann	Performance rights granted 07/11/2025	-	100%

Vested and realised remuneration

The table below is a voluntary non-statutory disclosure of the realised remuneration of Executive Key Management Personnel. Not all amounts have been prepared in accordance with accounting standards, and this information differs from the statutory remuneration table above which shows the expense for the vested and unvested awards in accordance with accounting standards.

Executive KMP	Year	Cash salary and fees $	Cash bonus $	Super-annuation $	Vested equity-settled options $	Total $
Neil Gunn	**2026**	**84,480**	**-**	**562**	**-**	**85,042**[1]
	2025	177,328	-	-	-	177,328[1]
Michael A Aicher	**2026**	**176,678**	**-**	**-**	**-**	**176,678**
	2025	185,649	-	-	-	185,649
Allison Rossiter	**2026**	**345,130**	**-**	**22,500**	**-**	**367,630**[2]
	2025	386,538	250,000	22,449	-	658,987[2]
Maria Halasz	**2026**	**133,334**	**-**	**11,500**	**-**	**144,834**
	2025	-	-	-	-	-
Karl Pechmann	**2026**	**188,628**	**-**	**18,053**	**-**	**206,681**[3]
	2025	293,750	1,500	29,932	8,250	333,432
Total	**2026**	**928,250**	**-**	**52,615**	**-**	**980,865**
	2025	1,043,265	251,500	52,381	8,250	1,355,396

1 125,000 options (grant of 30 April 2024, replaced December 2024) vested on 30 April 2026. The value is derived as the number of vested options multiplied by the share price on the vesting date ($0.082) minus the exercise price ($0.69), and is determined as zero where the exercise price exceeds the share price.

2 625,000 options (LTI granted 8/10/2024) vested on 23 September 2025. The share price on the vesting date ($0.255) was below the exercise price ($0.72); the realised value is therefore zero. The remaining options were forfeited on cessation of employment.

3 Per the plan register, no options vested to Mr Pechmann during FY2026 prior to his cessation on 30 January 2026; his options were forfeited on cessation.

In addition, 62,500 options vested to Ms Waldron on 29 November 2025 (exercise price $0.51; share price $0.28) for zero realised value.

Service agreements

Remuneration and other terms of employment for key management personnel are formalised in service agreements. Details of these agreements are as follows:

Name:	Maria Halasz
Title:	Chief Executive Officer
Agreement commenced:	2 March 2026
Term of agreement:	Ongoing
Details:	Base remuneration of $400,000 per annum, exclusive of superannuation. STI opportunity of 25% of base remuneration for on-target performance (up to 37.5% for stretch targets); no STI payable in respect of FY2026. LTI: in respect of FY2026, an on target performance allocation equivalent to 40% of base salary, granted independent of company performance and not subject to performance conditions, with a three year vesting period; from FY2027 onwards, Performance Rights granted annually with a target face value equivalent to 40% of base salary subject to meeting on target performance (up to 80% of base salary for stretch targets), each with a three year vesting period. Either party may terminate on 6 months' notice.

Name:	Anne Lockwood
Title:	Interim Managing Director
Agreement commenced:	2 March 2026
Term of agreement:	Six-month term to 2 September 2026; concluded 8 May 2026 when Ms Lockwood resumed her Non-Executive Director role (Board Reorganisation announced 8 May 2026)
Details:	Base remuneration of $350,000 per annum, exclusive of superannuation, with 30% of base remuneration payable in Service Rights at an agreed price of $0.30 per right under the Genetic Signatures Rights Plan. No STI or LTI. Either party may terminate on one week's notice.

Name:	Michael A Aicher
Title:	Executive Director - US Operations
Agreement commenced:	April 2014
Term of agreement:	Ongoing
Details:	Base salary of US $120,000, to be reviewed annually by the Nomination and Remuneration Committee. 1-month termination notice by either party.

Name:	Karl Pechmann
Title:	Chief Financial Officer (ceased 30 January 2026)
Agreement commenced:	26 June 2024
Term of agreement:	Ceased 30 January 2026
Details:	Base salary of $295,000 plus superannuation, to be reviewed annually by the Nomination and Remuneration Committee. 3-month termination notice by either party, cash bonus of up to 25% as per Nomination and Remuneration Committee approval and KPI achievement, non-solicitation and non-compete clauses.

Name:	Allison Rossiter
Title:	Chief Executive Officer (ceased 28 February 2026)
Agreement commenced:	23 September 2024
Term of agreement:	Ceased 28 February 2026
Details:	Base remuneration of $515,000 per annum exclusive of superannuation from 1 October 2025 (previously $500,000), reviewed annually by the Nomination and Remuneration Committee. 3-month termination notice by either party, cash bonus of up to 200% as per Nomination and Remuneration Committee approval and KPI achievement, non-solicitation and non-compete clauses. No STI was awarded and no termination payments were made in respect of FY2026.

Key management personnel have no entitlement to termination payments in the event of removal for misconduct.

Share-based compensation

Options and rights
No options over ordinary shares were granted as remuneration during FY2026. The terms and conditions of each grant of options and rights affecting remuneration of directors and other key management personnel in this financial year or future reporting years are as follows:

Name	Number of options / rights granted	Grant date	Vesting date and exercisable date	Expiry date	Exercise price	Fair value per option / right at grant date
Allison Rossiter (Performance Rights)	463,497	7/11/2025	30/6/2028 (forfeited on cessation)	7/11/2030	Nil	$0.1778
Karl Pechmann (Performance Rights)	219,832	7/11/2025	30/6/2028 (forfeited on cessation)	7/11/2030	Nil	$0.1778
Anne Lockwood (Restricted Rights)	250,000	17/11/2025	Note 1	17/11/2030	Nil	$0.295
Jenny Harry (Restricted Rights)	250,000	17/11/2025	Note 1	17/11/2030	Nil	$0.295
Caroline Waldron (Options)	62,500	29/11/2023	29/11/2024	29/11/2038	$0.51	$0.456
Caroline Waldron (Options)	62,500	29/11/2023	29/11/2025	29/11/2038	$0.51	$0.456
Caroline Waldron (Options)	62,500	29/11/2023	29/11/2026	29/11/2038	$0.51	$0.456
Caroline Waldron (Options)	62,500	29/11/2023	29/11/2027	29/11/2038	$0.51	$0.456

1 The Restricted Rights vested on grant (17 November 2025) and remain subject to the restriction and disposal terms approved by shareholders at the 2025 AGM (Resolutions 4 and 5) under the Genetic Signatures Rights Plan. Fair values at grant date: $0.295 per Restricted Right (share price at grant) and $0.1778 per Performance Right (Monte Carlo valuation).

2 The Performance Rights were subject to long-term service and performance conditions with a vesting date of 30 June 2028 and were forfeited in full on cessation of employment.

Options granted carry no dividend or voting rights.

All options and rights were granted over unissued fully paid ordinary shares in the company. Options vest based on the provision of service over the vesting period. Performance Rights vest subject to service and performance conditions; Restricted Rights are subject to the restriction terms approved by shareholders. There has not been any alteration to the terms or conditions of a grant since the grant date.

Grants made in prior financial years also affect remuneration in the current and future reporting periods. In particular, 500,000 options held by Ms Waldron (granted 30 April 2024 and replaced by a shareholder-approved grant on equivalent terms in December 2024, exercise price $0.69) vest in equal tranches of 25% on each anniversary of the grant, of which 125,000 vested on 30 April 2026. The terms and conditions of all grants on issue are set out in note 36.

Values of options and rights over ordinary shares granted, exercised and lapsed for directors and other key management personnel as part of compensation during the year ended 30 June 2026 are set out below. Values lapsed comprise the grant-date fair value of unvested options forfeited on cessation (Rossiter 757,285; Pechmann 48,642) and of forfeited performance rights (Rossiter 82,410; Pechmann 39,086):

Name	Value of options / rights granted during the year $	Value of options / rights exercised during the year $	Value of options / rights lapsed during the year $	Remuneration consisting of options / rights for the year %
Allison Rossiter	82,410	-	839,695	-
Karl Pechmann	39,086	-	87,728	-
Anne Lockwood	73,750	-	-	40%
Jenny Harry	73,750	-	-	50%

Of the equity grants affecting remuneration in FY2026, 100% of the performance rights granted to Ms Rossiter and Mr Pechmann were forfeited during the year and none vested, 100% of the restricted rights granted to Ms Lockwood and Dr Harry vested on grant and none were forfeited, and 25% of Ms Waldron's options vested during the year with none forfeited.

Additional information

The earnings of the consolidated entity for the five years to 30 June 2026 are summarised below:

	2026 $'000	2025 $'000	2024 $'000	2023 $'000	2022 $'000
Sales revenue	14,840	15,900	9,766	16,939	35,421
Profit/(loss) after income tax	(14,006)	(20,104)	(17,862)	(14,052)	3,062

The factors that are considered to affect total shareholders return ('TSR') are summarised below:

	2026	2025	2024	2023	2022
Share price at financial year end ($)	0.067	0.365	0.720	0.520	1.160
Basic earnings/(loss) per share (cents per share)	(6.17)	(8.87)	(10.81)	(9.80)	2.14

Additional disclosures relating to key management personnel

Shareholding
The number of shares in the company held during the financial year by each director and other members of key management personnel of the consolidated entity, including their personally related parties, is set out below:

	Balance at the start of the year	Received as part of remuneration	Additions	Disposals/ other	Balance at the end of the year
Ordinary shares					
Caroline C. Waldron	22,514	-	-	-	22,514
Jenny Harry	-	-	-	-	-
Anne Lockwood	-	-	-	-	-
Michael A. Aicher	712,451	-	-	-	712,451
Neil Gunn	-	-	-	-	-
Allison Rossiter	-	-	-	-	-
Karl Pechmann	20,973	-	-	(20,973)	-
Maria Halasz	n/a	-	-	-	-
	755,938	-	-	(20,973)	734,965

* Disposals/other represents shares held at date of ceasing as KMP (K. Pechmann ceased 30 January 2026). M. Halasz (not a director) held no shares in the company during the year. Balances agreed to the share registry holdings report as at 30 June 2026; M. Aicher's holding is nominee-registered and is per his most recent Appendix 3Y.

Option holding

The number of options over ordinary shares in the company held during the financial year by each director and other members of key management personnel of the consolidated entity, including their personally related parties, is set out below:

	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
Options over ordinary shares					
Caroline C. Waldron	250,000	-	-	-	250,000
Neil Gunn	750,000	-	-	(750,000)	-
Allison Rossiter	2,500,000	-	-	(2,500,000)	-
Karl Pechmann	200,000	-	-	(200,000)	-
	3,700,000	-	-	(3,450,000)	250,000

Rights holding
The number of performance rights and restricted rights over ordinary shares in the company held during the financial year by each director and other members of key management personnel of the consolidated entity, including their personally related parties, is set out below:

	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
Rights over ordinary shares					
Anne Lockwood	-	250,000	-	-	250,000
Jenny Harry	-	250,000	-	-	250,000
Allison Rossiter	-	463,497	-	(463,497)	-
Karl Pechmann	-	219,832	-	(219,832)	-
	-	1,183,329	-	(683,329)	500,000

This concludes the remuneration report, which has been audited.

Shares under option
Unissued ordinary shares of Genetic Signatures Limited under option at the date of this report are as follows:

Grant date	Expiry date	Exercise price	Number under option
13/10/2016	13/10/2031	$0.52	81,000
19/10/2017	19/10/2032	$0.34	95,000
28/08/2018	28/08/2033	$0.53	187,500
11/11/2019	11/11/2034	$0.98	258,750
08/09/2020	08/09/2035	$2.30	330,000
10/09/2021	10/09/2036	$1.44	455,000
21/09/2022	21/09/2037	$0.93	965,000
29/11/2023	29/11/2038	$0.51	250,000
08/10/2024	08/10/2039	$0.93	50,000
			2,672,250

In addition, 333,530 performance rights (vesting 30 June 2028) and 500,000 restricted rights granted to non-executive directors were on issue at the date of this report, each convertible into one ordinary share for nil consideration. No person entitled to exercise the options or rights had or has any right by virtue of the option or right to participate in any share issue of the company or of any other body corporate.

Shares issued on the exercise of options
No ordinary shares of Genetic Signatures Limited were issued during the year ended 30 June 2026, or up to the date of this report, on the exercise of options granted.

Indemnity and insurance of officers
The company has indemnified the directors and executives of the company for costs incurred, in their capacity as a director or executive, for which they may be held personally liable, except where there is a lack of good faith.

During the financial year, the company paid a premium in respect of a contract to insure the directors and executives of the company against a liability to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

Indemnity and insurance of auditor
The company has not, during or since the end of the financial year, indemnified or agreed to indemnify the auditor of the company or any related entity against a liability incurred by the auditor.

During the financial year, the company has not paid a premium in respect of a contract to insure the auditor of the company or any related entity.

Proceedings on behalf of the company
No person has applied to the Court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the company, or to intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or part of those proceedings.

Non-audit services
Details of the amounts paid or payable to the auditor for non-audit services provided during the financial year by the auditor are outlined in note 26 to the financial statements.

The directors are satisfied that the provision of non-audit services during the financial year, by the auditor (or by another person or firm on the auditor's behalf), is compatible with the general standard of independence for auditors imposed by the Corporations Act 2001.

The directors are of the opinion that the services as disclosed in note 26 to the financial statements do not compromise the external auditor's independence requirements of the Corporations Act 2001 for the following reasons:

- all non-audit services have been reviewed and approved to ensure that they do not impact the integrity and objectivity of the auditor; and
- none of the services undermine the general principles relating to auditor independence as set out in APES 110 Code of Ethics for Professional Accountants issued by the Accounting Professional and Ethical Standards Board, including reviewing or auditing the auditor's own work, acting in a management or decision-making capacity for the company, acting as advocate for the company or jointly sharing economic risks and rewards.

Rounding of amounts

The company is of a kind referred to in Corporations Instrument 2026/183, 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.

Auditor

BDO Audit Pty Ltd continues in office in accordance with section 327 of the Corporations Act 2001.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

Caroline Waldron
Director

24 August 2026
Sydney

Tel: +61 2 9251 4100
Fax: +61 2 9240 9821
www.bdo.com.au

Parkline Place
Level 25, 252 Pitt Street
Sydney NSW 2000
Australia

DECLARATION OF INDEPENDENCE BY RAJNIL KUMAR TO THE DIRECTORS OF GENETIC SIGNATURES LIMITED

As lead auditor of Genetic Signatures Limited for the year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Genetic Signatures Limited and the entities it controlled during the period.

Rajnil Kumar

Director

RKumar

BDO Audit Pty Ltd

Sydney

24 August 2026

Financial Report

General information

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

Genetic Signatures 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	Principal place of business
7 Eliza Street Newtown NSW 2042	7 Eliza Street Newtown NSW 2042

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 24 August 2026. The directors have the power to amend and reissue the financial statements.

	Note	Consolidated 2026 $'000	2025 $'000
Revenue	4	14,840	15,900
Other income	5	4,491	3,853
Interest revenue		985	1,611
Expenses			
Cost of materials used		(8,499)	(7,128)
Freight on materials & finished goods		(965)	(989)
Employee benefits expense		(13,424)	(16,066)
Directors' and consultancy fees		(1,329)	(1,234)
Depreciation and amortisation expense	6	(2,063)	(2,404)
Impairment expenses	6; 13	(2,080)	(6,996)
Scientific consumables		(2,076)	(1,775)
Clinical trial expenses		(148)	(344)
Software expenses		(734)	(718)
Travel expenses		(398)	(636)
Advertising and promotion expenses		(178)	(225)
Conference and seminar expenses		(354)	(527)
Other expenses		(2,027)	(2,335)
Finance costs	6	(46)	(91)
(Loss) before income tax expense		(14,006)	(20,104)
Income tax expense	7	-	-
(Loss) after income tax expense for the year attributable to the owners of Genetic Signatures Limited		(14,006)	(20,104)
Other comprehensive income			
Items that may be reclassified subsequently to profit or loss			
Foreign currency translation		(176)	139
Other comprehensive income for the year, net of tax		(176)	139
Total comprehensive income for the year attributable to the owners of Genetic Signatures Limited		(14,182)	(19,965)
		Cents	**Cents**
Basic (loss) per share	35	(6.17)	(8.87)
Diluted (loss) per share	35	(6.17)	(8.87)

Consolidated Statement of Financial Position
As at 30 June 2026

	Note	Consolidated 2026 $'000	Consolidated 2025 $'000
Assets			
Current assets			
Cash and cash equivalents	8	9,066	7,473
Trade and other receivables	9	2,941	3,379
Financial assets at amortised cost	10	13,029	23,822
Inventories	11	6,206	9,064
Government grant receivable	12	4,124	4,238
Total current assets		35,366	47,976
Non-current assets			
Property, plant and equipment	13	2,816	5,915
Right-of-use assets	14	275	740
Intangible assets	15	-	-
Total non-current assets		3,091	6,655
Total assets		38,457	54,631
Liabilities			
Current liabilities			
Trade and other payables	16	1,961	2,931
Lease liabilities	17	306	439
Employee benefits	18	433	731
Total current liabilities		2,700	4,101
Non-current liabilities			
Lease liabilities	19	4	352
Employee benefits	20	30	85
Total non-current liabilities		34	437
Total liabilities		2,734	4,538
Net assets		35,723	50,093
Issued capital	21	127,645	127,645
Reserves	22	9,197	9,561
Accumulated losses	23	(101,119)	(87,113)
Equity attributable to the owners of Genetic Signatures Limited		35,723	50,093
Total equity		35,723	50,093

Consolidated	Issued capital $'000	Reserves $'000	Accumulated losses $'000	Total equity $'000
Balance at 1 July 2024	119,430	8,682	(67,009)	61,103
(Loss) after income tax expense for the year	-	-	(20,104)	(20,104)
Other comprehensive income for the year, net of tax	-	139	-	139
Total comprehensive income for the year	-	139	(20,104)	(19,965)
Transactions with owners in their capacity as owners:				
Contributions of equity, net of transaction costs (note 21)	8,215	-	-	8,215
Share-based payments (note 36)	-	740	-	740
Balance at 30 June 2025	127,645	9,561	(87,113)	50,093

Consolidated	Issued capital $'000	Reserves $'000	Accumulated losses $'000	Total equity $'000
Balance at 1 July 2025	127,645	9,561	(87,113)	50,093
(Loss) after income tax expense for the year	-	-	(14,006)	(14,006)
Other comprehensive income for the year, net of tax	-	(176)	-	(176)
Total comprehensive income for the year	-	(176)	(14,006)	(14,182)
Transactions with owners in their capacity as owners:				
Contributions of equity, net of transaction costs (note 21)	-	-	-	-
Share-based payments (note 36)	-	(188)	-	(188)
Balance at 30 June 2026	127,645	9,197	(101,119)	35,723

	Note	Consolidated 2026 $'000	Consolidated 2025 $'000
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		16,817	18,236
Payments to suppliers and employees (inclusive of GST)		(29,974)	(36,668)
		(13,157)	(18,432)
Interest received		829	1,232
Research and development concession received		4,604	5,002
Interest and other finance costs paid		(46)	(91)
Net cash used in operating activities	33	(7,770)	(12,289)
Cash flows from investing activities			
Proceeds from/(payments for) financial assets, net	10	10,900	(23,400)
Payments for property, plant and equipment		(1,048)	(653)
Payments for intangible assets		-	(249)
Net cash from/(used in) investing activities		9,852	(24,302)
Cash flows from financing activities			
Proceeds from issue of shares		-	8,769
Share issue transaction costs		-	(554)
Repayment of lease liabilities		(481)	(430)
Net cash from/(used in) financing activities		(481)	7,785
Net increase/(decrease) in cash and cash equivalents		1,601	(28,806)
Cash and cash equivalents at the beginning of the financial year		7,473	36,252
Effects of exchange rate changes on cash and cash equivalents		(8)	27
Cash and cash equivalents at the end of the financial year	8	9,066	7,473

Note 1. Material accounting policy information

The accounting policies that are material to the consolidated entity are set out below. The accounting policies adopted are consistent with those of the previous financial year, 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.

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory have not been early adopted by the consolidated entity for the annual reporting period ended 30 June 2026. The most significant of these is AASB 18 Presentation and Disclosure in Financial Statements, which replaces AASB 101 and applies to the consolidated entity from the financial year ending 30 June 2028; it is expected to change the structure and presentation of the statement of profit or loss but not the recognition or measurement of amounts. The consolidated entity also expects to fall within Group 3 for the purposes of AASB S2 Climate-related Disclosures, with a first climate report for the year ending 30 June 2028. None of the other new or amended standards is expected to have a material impact.

Basis of preparation
These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the Corporations Act 2001, as appropriate for for-profit oriented entities. These financial statements also comply with International Financial Reporting Standards as issued by the International Accounting Standards Board ('IASB').

Historical cost convention
The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

Critical accounting estimates
The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the consolidated entity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Going concern
During the financial year ended 30 June 2026 the consolidated entity has reported a loss after tax of $14,006,000 (2025: loss of $20,104,000) and operating cash outflows of $7,770,000 (2025: $12,289,000). As at 30 June 2026, the consolidated entity holds cash and cash equivalents and term deposits of $22,095,000.

The directors have assessed the financial and operating implications of the above matters, including the expected net cash outflows over the next 12 months. Should forecasted revenue not be achieved, the consolidated entity can flexibly manage cash outflows by reducing discretionary expenditure. Based on this consideration, the directors are of the view that the consolidated entity will be able to pay its debts as and when they fall due for at least 12 months following the date of these financial statements and that it is appropriate for the financial statements to be prepared on the going concern basis.

Parent entity information
In accordance with the Corporations Act 2001, these financial statements present the results of the consolidated entity only. Supplementary information about the parent entity is disclosed in note 30.

Principles of consolidation
The consolidated financial statements incorporate the assets and liabilities of all subsidiaries of Genetic Signatures Limited ('company' or 'parent entity') as at 30 June 2026 and the results of all subsidiaries for the year then ended. Genetic Signatures Limited and its subsidiaries together are referred to in these financial statements as the 'consolidated entity'.

Note 1. Material accounting policy information (continued)

Subsidiaries are all those entities over which the consolidated entity has control. The consolidated entity controls an entity when the consolidated entity is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the consolidated entity. They are de-consolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between entities in the consolidated entity are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the consolidated entity.

Operating segments
Operating segments are presented using the 'management approach', where the information presented is on the same basis as the internal reports provided to the Chief Operating Decision Makers ('CODM'). The CODM is responsible for the allocation of resources to operating segments and assessing their performance.

Foreign currency translation
The financial statements are presented in Australian dollars, which is Genetic Signatures Limited's functional and presentation currency.

Foreign currency transactions
Foreign currency transactions are translated into Australian dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at financial year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Foreign operations
The assets and liabilities of foreign operations are translated into Australian dollars using the exchange rates at the reporting date. The revenues and expenses of foreign operations are translated into Australian dollars using the average exchange rates, which approximate the rates at the dates of the transactions, for the period. All resulting foreign exchange differences are recognised in other comprehensive income through the foreign currency reserve in equity.

Revenue recognition
The consolidated entity recognises revenue as follows:

Revenue from contracts with customers
Revenue is recognised at an amount that reflects the consideration to which the consolidated entity is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the consolidated entity: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised. It is highly probable that a significant reversal in the cumulative revenue recognised will not occur. The validity of this assumption and the estimated amount of returns are reassessed at each reporting date.

Sale of goods – reagents and consumables
The consolidated entity manufactures and sells test kits for use in pathology laboratories. It also purchases disposable items for resale that are used by the pathology laboratories in conjunction with the test kits. Sales are recognised when control of the products has transferred, being the point in time when the products are delivered to the customer's specified location, the amount of revenue can be measured reliably, and it is probable that payment will be received by the consolidated entity.

Note 1. Material accounting policy information (continued)

Sale of goods – equipment and rental
The consolidated entity provides equipment to customers if required which may be as an outright sale or be a placement under a lease arrangement. Where the equipment is sold the sale is recognised when control of the products has transferred, being the point in time when the products are delivered to the customer's specified location, the amount of revenue can be measured reliably, and it is probable that payment will be received by the consolidated entity. In the event the consolidated entity enters a lease, an assessment will be made as to the classification of that lease.

A lease will be classified as a finance lease if it transfers substantially all of the risks and rewards associated with the underlying asset. Otherwise, the lease will be classified as an operating lease. Where the lease meets the definition of a finance lease revenue is recognised by applying the interest rate within the lease arrangement to the future lease payments and the estimated value of any unguaranteed end of term earnings or secondary income. Operating lease income will be recognised as income over time per the terms of the agreement with the customer, which may be as a cost per test or a periodic rental value. Operating lease income is presented separately from revenue from contracts with customers in note 4. The instruments subject to an operating lease remain within plant and equipment and continue to be depreciated (note 13).

Rendering of services
If a customer has purchased or is using equipment owned by the consolidated entity there may be a service charge levied to maintain the equipment. Revenue is recognised over time in the period that the service is rendered.

Interest
Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

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

Research and Development Tax Incentives
R&D tax benefit and grants to be received from the government are recognised in the statement of profit or loss and other comprehensive income at the fair value of the cash receivable. R&D Tax benefit is a research and development incentive. This represents a refundable tax offset that is available on eligible research and development expenditure incurred by the company.

Government grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and that the grants will be received. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the company with no future related costs are recognised in profit or loss in the period in which they become receivable.

Income tax

The income tax expenses or benefit for the year comprise current income tax expense/(benefit) and deferred tax expenses or benefit.

Current income tax expenses charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting period. Current tax liabilities/assets are therefore measured at the amounts expected to be paid to /recovered from the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability settled, based on tax rates enacted or substantively enacted at reporting date. Their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability.

Note 1. Material accounting policy information (continued)

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Where temporary differences exist in relation to investment in subsidiaries, branches, associates, and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where a legally enforceable right of set-off exists, the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

Current and non-current classification
Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the consolidated entity's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the consolidated entity's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

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. For the statement of cash flows presentation purposes, cash and cash equivalents also includes bank overdrafts, which are shown within borrowings in current liabilities on the statement of financial position.

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.

Investments and other financial assets
Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Note 1. Material accounting policy information (continued)

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the consolidated entity has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Impairment of financial assets
The consolidated entity recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the consolidated entity's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

Inventories
Raw materials and work in progress are stated at the lower of cost and net realisable value on a 'first in first out' basis. Finished goods are stated at the lower of cost and net realisable value, with cost determined on a weighted average basis. Cost comprises of direct materials and delivery costs, direct labour, import duties and other taxes, an appropriate proportion of variable and fixed overhead expenditure based on normal operating capacity, and, where applicable, transfers from cash flow hedging reserves in equity. Costs of purchased inventory are determined after deducting rebates and discounts received or receivable.

Stock in transit is stated at the lower of cost and net realisable value. Cost comprises of purchase and delivery costs, net of rebates and discounts received or receivable.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Plant and equipment
Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Plant and equipment	3-10 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of plant and equipment is derecognised upon disposal or when there is no future economic benefit to the consolidated entity. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Note 1. Material accounting policy information (continued)

Consolidated entity as lessor
Where the consolidated entity places instruments with customers under arrangements that contain a lease, the lease is classified at inception as either a finance lease or an operating lease. A lease is classified as a finance lease where it transfers substantially all the risks and rewards incidental to ownership of the underlying asset. All current placement arrangements are classified as operating leases because the consideration receivable is wholly variable and is generated through the customer purchase of reagents, the arrangements can be terminated at short notice with no more than an insignificant penalty, and the consolidated entity retains title to the instruments and the risks incidental to ownership. Accordingly, the instruments remain within plant and equipment and continue to be depreciated over their useful lives, no lease receivable is recognised, and operating lease income is recognised as the variable payments arise.

Intangible assets
Intangibles in the prior year comprised of costs incurred in developing or acquiring new knowledge that will contribute future financial benefits and are therefore capitalised. This included software development for the GS-Call software, which can be in the form of software, licences or systems; and costs associated with development of the Next Generation Instrument Development. They included external direct costs of materials and service. Development costs included only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility, where the consolidated entity had the intention and ability to use the asset.

An impairment assessment was conducted during the year ended 30 June 2025, resulting in the recognition of an impairment charge and the intangible assets being written down to nil.

Research costs are expensed in the period in which they are incurred. Development costs are capitalised when it is probable that the project will be a success considering its commercial and technical feasibility; the consolidated entity is able to use or sell the asset; the consolidated entity has sufficient resources and intent to complete the development; and its costs can be measured reliably. Once the development phase is completed, capitalised development costs will be amortised on a straight-line basis over the period of their expected benefit.

Impairment of non-financial assets
At each reporting date, the consolidated entity assesses whether there is any indication that an asset may be impaired. The assessment will include the consideration of external and internal sources of information including dividends from subsidiaries, associates or jointly controlled entities deemed to be out of pre-acquisition profits. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of profit or loss and other comprehensive income.
Where it is not possible to estimate the recoverable amount of an individual asset, the consolidated entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Trade and other payables
These amounts represent liabilities for goods and services provided to the consolidated entity prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee benefits

Short-term employee benefits
Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Defined contribution superannuation expense
Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Note 1. Material accounting policy information (continued)

Share-based payments
Equity-settled share-based compensation benefits are provided to employees.

Equity-settled transactions are awards of shares, or options over shares, that are provided to employees in exchange for the rendering of services.

The cost of equity-settled transactions are measured at fair value on grant date. Fair value is independently determined using the Black-Scholes option pricing model, or a Monte Carlo simulation where an award carries a market-based performance condition, that takes into account the exercise price, the term of the option, the impact of dilution, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk free interest rate for the term of the option, together with non-vesting conditions that do not determine whether the consolidated entity receives the services that entitle the employees to receive payment. No account is taken of any other vesting conditions.

The cost of equity-settled transactions are recognised as an expense with a corresponding increase in equity over the vesting period. The cumulative charge to profit or loss is calculated based on the grant date fair value of the award, the best estimate of the number of awards that are likely to vest and the expired portion of the vesting period. The amount recognised in profit or loss for the period is the cumulative amount calculated at each reporting date less amounts already recognised in previous periods.

Market conditions are taken into consideration in determining fair value. Therefore any awards subject to market conditions are considered to vest irrespective of whether or not that market condition has been met, provided all other conditions are satisfied.

If equity-settled awards are modified, as a minimum an expense is recognised as if the modification has not been made. An additional expense is recognised, over the remaining vesting period, for any modification that increases the total fair value of the share-based compensation benefit as at the date of modification.

If the non-vesting condition is within the control of the consolidated entity or employee, the failure to satisfy the condition is treated as a cancellation. If the condition is not within the control of the consolidated entity or employee and is not satisfied during the vesting period, any remaining expense for the award is recognised over the remaining vesting period, unless the award is forfeited.

If equity-settled awards are cancelled, it is treated as if it has vested on the date of cancellation, and any remaining expense is recognised immediately. If a new replacement award is substituted for the cancelled award, the cancelled and new award is treated as if they were a modification.

Issued capital
Ordinary shares are classified as equity.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Dividends
Dividends are recognised when declared during the financial year and no longer at the discretion of the company.

Note 1. Material accounting policy information (continued)

Earnings per share

Basic earnings per share
Basic earnings per share is calculated by dividing the profit attributable to the owners of Genetic Signatures Limited, excluding any costs of servicing equity other than ordinary shares, by the weighted average number of ordinary shares outstanding during the financial year, adjusted for bonus elements in ordinary shares issued during the financial year.

Diluted earnings per share
Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential ordinary shares and the weighted average number of shares assumed to have been issued for no consideration in relation to dilutive potential ordinary shares.

Goods and Services Tax ('GST') and other similar taxes
Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Rounding of amounts
The company is of a kind referred to in Corporations Instrument 2026/183, 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.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Provision for impairment of inventories
The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account the recent sales experience, the ageing of inventories and other factors that affect inventory obsolescence. In the year ended 30 June 2026, inventory write-downs of $1,874,000 and an increase of $81,000 in the obsolescence provision were recognised (note 6).

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Classification of bank term deposits
The consolidated entity assesses at period end whether its bank term deposits are held for the purpose of meeting short-term cash commitments, or for investing or other purposes. When assessing the purpose of its bank deposits, the consolidated entity considers its available cash reserves as compared to its forecasted operating cash requirements to determine whether the bank term deposit is not required to meet short-term cash commitments, it is then classified as an asset separate from cash and cash equivalents.

Impairment of plant and equipment
The consolidated entity assesses the carrying value of plant and equipment at each reporting date to determine whether there is any indication of impairment. Where an indicator exists, the recoverable amount of the asset is estimated, which involves judgement as to the future economic benefits expected from the continued use of the asset. An impairment expense of $2,080,000 was recognised in the year ended 30 June 2026 (note 13).

Lease classification (consolidated entity as lessor)
The consolidated entity places diagnostic instruments at customer sites under reagent supply arrangements. Judgement is required to determine whether these arrangements contain a lease and, where they do, whether the lease is a finance lease or an operating lease. The consolidated entity has concluded that the arrangements contain operating leases because the consideration receivable is wholly variable and depends on reagent consumption, the enforceable term is short as the arrangements can be terminated at short notice with no more than an insignificant penalty, and the consolidated entity retains title to the instruments and the risks incidental to ownership. Accordingly, the instruments remain within plant and equipment (note 13), no lease receivable is recognised and rental income from the arrangements is disclosed in note 4.

Going concern
The consolidated entity applies judgement to assess whether it is appropriate for the consolidated entity to be reported as a going concern, by considering the business activities and the consolidated entity’s principal risks facing the business and uncertainties. The review involves and a series of financial forecasts, which include a review of current performance and forecasts of revenue across all sales channels combined with ongoing expenditure, including capital expenditure.

Note 3. Operating segments

Identification of reportable operating segments
The consolidated entity is organised into three operating segments based on regions: Asia Pacific, EMEA, Americas. These operating segments are based on the internal reports that are reviewed and used by the Board of Directors (who are identified as the Chief Operating Decision Makers ('CODM')) in assessing performance and in determining the allocation of resources. There is no aggregation of operating segments.

The CODM reviews net profit or loss. The accounting policies adopted for internal reporting to the CODM are consistent with those adopted in the financial statements.

The information reported to the CODM is on a monthly basis.

Note 3. Operating segments (continued)

Types of products and services

The principal products and services of each of these operating segments are as follows:

Reagents & consumables	The manufacture and sale of 3base® EasyScreen™ test kits for use in pathology laboratories to aid in the diagnosis of infectious diseases.
Equipment sales and rental	The provision of equipment to customers, either as an outright sale or under a lease arrangement, for use with the diagnostic test kits.
Service contracts	The provision of service and maintenance for equipment used by customers.

Intersegment transactions
Intersegment transactions are made at market rates. The consolidated entity's operations are primarily based in Australia, with sales and support teams in the UK, Germany, and the United States. Intersegment transactions are eliminated on consolidation.

Intersegment receivables, payables and loans
Intersegment loans are initially recognised at the consideration received. Intersegment loans receivable and loans payable that earn or incur non-market interest are not adjusted to fair value based on market interest rates. Intersegment loans are eliminated on consolidation.

Major customers
During the year ended 30 June 2026 there was one customer (2025: two) that contributed over 10% of the consolidated entity's external revenue.

CODM performance measure and unallocated items
The CODM assesses the performance of the consolidated entity by reference to the consolidated net loss after income tax and reviews revenue at a segment level. Operating expenses are managed and reviewed on a consolidated basis and are not allocated to individual operating segments in the internal reports. Other income (comprising the research and development tax incentive) and interest revenue are earned by the parent entity and managed centrally as part of the consolidated entity's tax and treasury functions. These amounts are allocated to the Asia Pacific segment, being the segment in which the parent entity operates; comparative amounts have been re-presented on the same basis.

Note 3. Operating segments (continued)

Operating segment information

Consolidated - 2026	Asia Pacific $'000	EMEA $'000	Americas $'000	Total $'000
Revenue				
Sales to external customers	13,224	1,401	215	14,840
Intersegment sales	659	387	218	1,264
Total sales revenue	13,883	1,788	433	16,104
Other revenue	-	-	-	-
Total segment revenue	13,883	1,788	433	16,104
Other income	4,491			4,491
Interest revenue	985			985
Intersegment eliminations				(1,264)
Total revenue				20,316
Material expense items				
Impairment of property, plant and equipment (note 13)	(781)	(421)	(878)	(2,080)
Inventory write-downs and obsolescence provision (note 6)	(1,726)	(104)	(125)	(1,955)
Loss before income tax expense				(14,006)
Income tax expense				-
Loss after income tax expense				(14,006)
Assets				
Segment assets	77,639	973	1,412	80,024
Intersegment eliminations				(41,567)
Total assets				38,457
Liabilities				
Segment liabilities	(3,035)	(15,108)	(26,912)	(45,055)
Intersegment eliminations				42,321
Total liabilities				(2,734)

Note 3. Operating segments (continued)

Consolidated - 2025	Asia Pacific $'000	EMEA $'000	Americas $'000	Total $'000
Revenue				
Sales to external customers	14,433	1,467	-	15,900
Intersegment sales	798	1,447	303	2,548
Total sales revenue	15,231	2,914	303	18,448
Other revenue	-	-	-	-
Total segment revenue	15,231	2,914	303	18,448
Other income	3,853			3,853
Interest revenue	1,611			1,611
Intersegment eliminations				(2,548)
Total revenue				21,364
Loss before income tax expense				(20,104)
Income tax expense				-
Loss after income tax expense				(20,104)
Assets				
Segment assets	89,211	4,115	2,928	96,254
Intersegment eliminations				(41,623)
Total assets				54,631
Liabilities				
Segment liabilities	(6,439)	(16,489)	(26,481)	(49,409)
Intersegment eliminations				44,871
Total liabilities				(4,538)

Note 4. Revenue

	Consolidated	
	2026 $'000	**2025 $'000**
Revenue from contracts with customers		
Reagents & consumables	14,035	15,573
Equipment sales	353	250
Service contracts	65	77
Total revenue from contracts with customers	14,453	15,900
Rental income from operating leases	387	-
Revenue	14,840	15,900

Note 4. Revenue (continued)

Disaggregation of revenue
The disaggregation of revenue from contracts with customers is as follows:

Consolidated - 2026	Asia Pacific $'000	EMEA $'000	Americas $'000	Total $'000
Major revenue lines				
Reagents & consumables	12,879	1,067	89	14,035
Equipment sales	-	254	99	353
Service contracts	65	-	-	65
Total revenue from contracts with customers	12,944	1,321	188	14,453
Rental income from operating leases	280	80	27	387
Revenue	13,224	1,401	215	14,840
Timing of revenue recognition				
Goods transferred at a point in time	12,879	1,321	188	14,388
Services transferred over time	65	-	-	65
	12,944	1,321	188	14,453

Consolidated - 2025	Asia Pacific $'000	EMEA $'000	Americas $'000	Total $'000
Major revenue lines				
Reagents & consumables	14,160	1,413	-	15,573
Equipment sales & rental	196	54	-	250
Service contracts	77	-	-	77
	14,433	1,467	-	15,900
Timing of revenue recognition				
Goods transferred at a point in time	14,556	1,267	-	15,823
Services transferred over time	77	-	-	77
	14,633	1,267	-	15,900

Contract balances
The consolidated entity had no contract assets or contract liabilities at 30 June 2026 (2025: nil). Amounts invoiced to customers for satisfied performance obligations are included in trade receivables (note 9).

Note 4. Revenue (continued)

Consolidated entity as lessor
Rental income of $386,728 (Asia Pacific $279,674, EMEA $80,137, Americas $26,917) was recognised during the year from diagnostic instruments placed at customer sites under arrangements classified as operating leases. The consideration receivable under these arrangements is wholly variable and is generated through the customer purchase of reagents. There are no fixed lease payments and the arrangements can be terminated at short notice. Accordingly, there are no future minimum lease payments receivable and no maturity analysis of undiscounted lease payments is presented. The instruments remain within plant and equipment and are depreciated over their useful lives (note 13). Comparative amounts have not been reclassified as it is not considered to be material. Income from these arrangements for the year ended 30 June 2025 is included within revenue from contracts with customers.

Note 5. Other income

	Consolidated	
	2026 $'000	**2025 $'000**
Research & Development Tax Incentive	4,491	3,852
Other	-	1
Other income	4,491	3,853

Note 6. Expenses

	Consolidated	
	2026 $'000	**2025 $'000**
Loss before income tax expense includes the following specific expenses:		
Materials and freight		
Raw materials & consumables used	6,544	6,554
Inventory write-downs and obsolescence provision*	1,955	574
Freight on materials and finished goods	965	989
Depreciation and amortisation		
Plant and equipment (note 13)	1,599	1,940
Buildings right-of-use assets (note 14)	464	464
Total depreciation	2,063	2,404
Finance costs		
Interest and finance charges paid/payable on lease liabilities	46	91
Net foreign exchange loss		
Net foreign exchange loss	(1)	120
Leases		
Variable lease payments	360	356

Note 6. Expenses (continued)

	Consolidated 2026 $'000	2025 $'000
Superannuation expense		
Defined contribution superannuation expense	1,068	1,137
Share-based payments expense		
Share-based payments expense (note 36)	(188)	740
Research costs		
Scientific consumables	2,076	1,775
Clinical trial expenses	148	344
Total research costs	2,224	2,119
Material expense items		
Impairment of intangible assets (note 15)	-	6,679
Impairment of property, plant and equipment (note 13)	2,080	317
Total impairment expenses	2,080	6,996
Inventory write-downs and obsolescence provision* (note 11)	1,955	574

*An assessment of inventory with an expiry date of less than 12 months was undertaken during the period. A provision is recognised for products that have a lower probability of being used before their expiry. Of the $1,955,000 recognised in the year ended 30 June 2026, $1,874,000 related to inventory written off during the year and $81,000 to the increase in the obsolescence provision (note 11).

Note 7. Income tax expense

	Consolidated 2026 $'000	2025 $'000
Numerical reconciliation of income tax expense and tax at the statutory rate		
Loss before income tax expense	(14,006)	(20,104)
Tax at the statutory tax rate (2026: AU 25% US 21% UK 25% Germany 23%; 2025: AU 25% US 21% UK 25% Germany 23%)	(3,377)	(4,847)
Tax effect amounts which are not deductible/(taxable) in calculating taxable income:		
Non-deductible items	2,455	4,092
Tax losses not brought to account	2,231	1,837
Research and development tax credit	(1,123)	(963)
Temporary differences not brought to account	(186)	(119)
Income tax expense	-	-

Non-deductible items in 2026 principally comprise the add-back of research and development expenditure for which the refundable research and development tax incentive is claimed (tax effect $2,370,000) and the tax effect of impairment expenses ($195,000), partially offset by the net tax effect of share-based payment reversals, movements in provisions and accruals, lease adjustments and other items ($(110,000)).

Note 7. Income tax expense (continued)

The consolidated entity has recorded a loss during the year ended 30 June 2026. The consolidated entity currently has carried forward losses of $11,926,598 in respect to its Australian operations, approximately US$11,433,001 in respect to its North American operations, and GBP 6,797,976 from its UK operations. The utilisation of these carried forward losses is conditional on the consolidated entity meeting the conditions for deductibility imposed by the law in the period in which the consolidated entity derives sufficient taxable income in order to utilise these losses. It is currently not known with sufficient certainty how the consolidated entity's trade will transpire for the FY27 period and beyond. As a consequence, the consolidated entity has elected not to recognise any deferred tax assets or carried forward income tax losses until the probability of recoupment is sufficiently certain. The Australian carried forward tax losses do not have an expiry date, subject to the loss recoupment tests being satisfied. Utilisation of the US and UK carried forward losses is subject to the tax legislation of those jurisdictions.

Note 8. Current assets - cash and cash equivalents

	Consolidated	
	2026	**2025**
	$'000	**$'000**
Cash at bank and on hand	9,066	7,473
	9,066	7,473

Cash at bank and on hand bears floating interest rates. The interest rate relating to cash and cash equivalents for the year was between nil% and 2.55% (2025: between nil% and 0.9%). The consolidated entity assesses at period end whether its bank term deposits are held for the purpose of meeting short-term cash commitments, or for investing or other purposes. When assessing the purpose of its bank deposits, the consolidated entity considers its available cash reserves as compared to its forecasted operating cash requirements to determine whether the bank term deposit is not required to meet short-term cash commitments, it is then classified as an asset separate from cash and cash equivalents.

Note 9. Current assets - trade and other receivables

	Consolidated	
	2026	**2025**
	$'000	**$'000**
Trade receivables	2,063	2,559
Less: Allowance for expected credit losses	(8)	(7)
	2,055	2,552
Other receivables	837	827
Interest receivable	49	-
	2,941	3,379

Allowance for expected credit losses
The consolidated entity has recognised a loss of $1,000 in profit or loss in respect of the expected credit losses for the year ended 30 June 2026 (30 June 2025: gain of $13,000).

Note 9. Current assets - trade and other receivables (continued)

The ageing of the receivables and allowance for expected credit losses provided for above are as follows:

Consolidated	Expected credit loss rate 2026 %	Expected credit loss rate 2025 %	Carrying amount 2026 $'000	Carrying amount 2025 $'000	Allowance for expected credit losses 2026 $'000	Allowance for expected credit losses 2025 $'000
Not overdue	0.2%	0.2%	1,480	2,175	3	4
0 to 30 days overdue	0.5%	0.5%	255	331	1	2
31 to 60 days overdue	2.0%	2.0%	264	53	4	1
61 to 90 days overdue	3.5%	3.5%	64	-	-	-
91 to 120 days overdue	5.0%	5.0%	-	-	-	-
Over 120 days overdue	10.0%	10.0%	-	-	-	-
			2,063	2,559	8	7

Movements in the allowance for expected credit losses are as follows:

	Consolidated 2026 $'000	Consolidated 2025 $'000
Opening balance	7	20
Additional provisions recognised	1	-
Receivables written off during the year as uncollectable	-	-
Unused amounts reversed	-	(13)
Closing balance	8	7

Note 10. Current assets – other financial assets

	Consolidated 2026 $'000	Consolidated 2025 $'000
Term deposits with a maturity less than 12 months	13,029	23,822
	13,029	23,822

Reconciliation
Reconciliation of the carrying amounts at the beginning and end of the current and previous financial year are set out below:

	2026	2025
Opening value	23,822	-
Net (additions)/redemptions of term deposits	(10,900)	23,400
Movement in accrued interest	107	422
Closing value	13,029	23,822

Note 9. Current assets - trade and other receivables (continued)

The consolidated entity assesses at period end whether its bank term deposits are held for the purpose of meeting short-term cash commitments, or for investing or other purposes. When assessing the purpose of its bank deposits, the consolidated entity considers its available cash reserves as compared to its forecasted operating cash requirements to determine whether the bank term deposit is not required to meet short-term cash commitments, it is then classified as an asset separate from cash and cash equivalents.

Note 11. Current assets - inventories

	Consolidated 2026 $'000	Consolidated 2025 $'000
Raw materials	2,509	4,871
Work in progress	1,050	1,784
Finished goods	4,275	3,719
Stock in transit	-	237
Provision for obsolescence	(1,628)	(1,547)
	6,206	9,064

Note 12. Current assets – government grant receivable

	Consolidated 2026 $'000	Consolidated 2025 $'000
Research and development tax concession	4,124	4,238

Note 13. Non-current assets - plant and equipment

	Consolidated 2026 $'000	Consolidated 2025 $'000
Plant and equipment - at cost	13,932	14,089
Less: Accumulated depreciation and impairment	(11,116)	(8,174)
	2,816	5,915
	2,816	5,915

Note 13. Non-current assets - plant and equipment (continued)

Reconciliations
Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

Consolidated	Plant and equipment $'000	Total $'000
Balance at 1 July 2024	7,283	7,283
Additions	744	744
Disposals	(29)	(29)
Foreign exchange movement	187	187
Depreciation expense	(1,940)	(1,940)
Impairment	(330)	(330)
Balance at 30 June 2025	5,915	5,915
Additions	1,048	1,048
Disposals	(632)	(632)
Impairment provision utilised on disposals	319	319
Foreign exchange movement	(175)	(175)
Depreciation expense	(1,599)	(1,599)
Impairment	(2,060)	(2,060)
Balance at 30 June 2026	2,816	2,816

The impairment expense of $2,080,000 recognised in profit or loss is translated at average exchange rates, while the impairment recognised in the reconciliation above of $2,060,000 is translated at closing rates; the difference of $20,000 forms part of the foreign exchange movement recognised in the foreign currency translation reserve. The impairment provision of $319,000 carried forward against assets disposed of during the year was utilised on disposal.
Plant and equipment also includes diagnostic instruments placed at customer sites, including instruments provided under arrangements classified as operating leases in which the consolidated entity is the lessor. At 30 June 2026 these instruments had a cost of $8,810,000 and accumulated depreciation of $5,930,000 before impairment. These instruments were also the principal subject of the impairment recognised during the year.

At 1 July 2024 the gross carrying amount of plant and equipment was $14,157,000 and accumulated depreciation and impairment was $6,874,000; the corresponding amounts at 30 June 2025 and 30 June 2026 are set out above.

The impairment recognised during the year arose from the strategic review completed in FY26, under which the instrument development program was paused, the United States market approach was reset, and instruments and equipment no longer in use or not expected to be deployed were identified. All of the impairment was recognised against plant and equipment; of the $2,060,000 recognised in the reconciliation above, $781,000 related to assets of the Asia Pacific segment, $411,000 to the EMEA segment and $868,000 to the Americas segment. The recoverable amount of the impaired assets was determined as their fair value less costs of disposal (a level 3 measurement), assessed by reference to the expected net proceeds from sale or redeployment; for instruments with no expected future use and no active secondary market, the recoverable amount was assessed as nil. As the impaired assets have been written down to their assessed recoverable amounts, no reasonably possible change in the key assumptions would give rise to a materially different impairment charge.

Note 14. Non-current assets - right-of-use assets

	Consolidated 2026 $'000	Consolidated 2025 $'000
Land and buildings - right-of-use	1,385	1,386
Less: Accumulated depreciation	(1,116)	(654)
	269	732
Plant and equipment - right-of-use	13	12
Less: Accumulated depreciation	(7)	(4)
	6	8
	275	740

The consolidated entity leases land and buildings for its offices and laboratories under agreements of three years with, in some cases, options to extend. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated). The leases have various escalation clauses. On renewal, the terms of the leases are renegotiated. The consolidated entity also leases plant and equipment under agreements of five years.

The consolidated entity leases office equipment under agreements of less than two years. These leases are either short-term or low-value, so have been expensed as incurred and not capitalised as right-of-use assets.

Note 15. Non-current assets – intangible assets

	Consolidated 2026 $'000	Consolidated 2025 $'000
Instrument development - at cost	4,667	4,667
Less: Accumulated amortisation	-	-
Less: Impairment	(4,667)	(4,667)
	-	-
Software - at cost	2,224	2,224
Less: Accumulated amortisation	(212)	(212)
Less: Impairment	(2,012)	(2,012)
	-	-
	-	-

Note 15. Non-current assets – intangible assets (continued)

Reconciliations
Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

Consolidated	Instrument development $'000	Software $'000	Total $'000
Balance at 1 July 2024	4,378	1,870	6,248
Additions	511	251	762
R&D tax incentive	(222)	(109)	(331)
Impairment	(4,667)	(2,012)	(6,679)
Balance at 30 June 2025	-	-	-
Balance at 30 June 2026	-	-	-

The software as of the previous year related to the development of improvements to GS-Call software which was to be incorporated into the instrument. No amortisation of software was recorded until the development work was in a form from which future economic benefit may be derived. Instrument development related to the development of the Next Generation Instrument. Capitalised R&D tax incentives related directly to capitalised development costs.

An impairment assessment of the carrying value of these assets was undertaken during the year ended 30 June 2025, and accordingly an impairment expense of $6,679,000 was recognised in that year. The company undertook a thorough assessment of the competitive landscape, customer needs and capabilities of available instruments and software solutions in the market. This process identified that adaption of commercially available instruments can deliver a solution which is substantially the same as what was proposed with the Next Generation Instrument, which is faster to market at a lower development cost, meeting regulatory and security requirements. As a result, the company decided to cease the internal development of the Next Generation instrument and focus on these commercially available systems, which led to the impairment of the value of intangible assets in the year ended 30 June 2025. The impairment expense recognised consisted of $4,667,000 for the instrument development and $2,012,000 for related software development. The intangible assets were fully impaired in the year ended 30 June 2025 and continue to carry a nil value at 30 June 2026.

Note 16. Current liabilities - trade and other payables

	Consolidated	
	2026 $'000	**2025 $'000**
Trade payables	1,292	2,383
Other payables	669	548
	1,961	2,931

Refer to note 24 for further information on financial instruments.

Note 17. Current liabilities - lease liabilities

	Consolidated	
	2026 $'000	2025 $'000
Lease liability	306	439

Refer to note 24 for further information on financial instruments.

Note 18. Current liabilities - employee benefits

	Consolidated	
	2026 $'000	2025 $'000
Employee benefits	433	731

Note 19. Non-current liabilities – lease liabilities

	Consolidated	
	2026 $'000	2025 $'000
Lease liability	4	352

Refer to note 24 for further information on financial instruments.

Note 20. Non-current liabilities - employee benefits

	Consolidated	
	2026 $'000	2025 $'000
Employee benefits	30	85

Note 21. Equity - issued capital

	Consolidated			
	2026 Shares	2025 Shares	2026 $'000	2025 $'000
Ordinary shares - fully paid	227,138,828	227,138,828	127,645	127,645

Note 21. Equity - issued capital (continued)

Movements in ordinary share capital

Details	Date	Shares	Issue price	$'000
Balance	1 July 2024	215,273,491		119,430
Issue of shares	8 July 2024	11,298,671	$0.75	8,474
Issue of shares due to exercise of options	30 September 2024	300,000	$0.53	158
Issue of shares due to exercise of options	25 November 2024	200,000	$0.44	87
Issue of shares	16 December 2024	66,666	$0.75	50
Share issue transaction costs, net of tax				(554)
Balance	30 June 2025	227,138,828		127,645
No movements in ordinary share capital during the year				
Balance	30 June 2026	227,138,828		127,645

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.

Capital risk management
The consolidated entity's objectives when managing capital is to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders and to maintain an optimum capital structure.

Management effectively manages the consolidated entity’s capital by assessing the entity’s financial risks and adjusting its capital structure in response to changes in these risks and the market.

The consolidated entity is not subject to any financing arrangements covenants or externally imposed capital requirements.

The capital risk management policy remains unchanged from the prior year.
No dividends were paid or declared during the year (2025: nil). While the consolidated entity remains loss making, the Board considers it appropriate to retain available cash to fund operations and the consolidated entity's growth strategy rather than pay dividends.

Note 22. Equity - reserves

	Consolidated 2026 $'000	Consolidated 2025 $'000
Foreign currency reserve	386	562
Share-based payments reserve	8,811	8,999
	9,197	9,561

Foreign currency reserve
The reserve is used to recognise exchange differences arising from the translation of the financial statements of foreign operations to Australian dollars. It is also used to recognise gains and losses on hedges of the net investments in foreign operations.

Share-based payments reserve
The reserve is used to recognise the value of equity benefits provided to: employees and directors as part of their remuneration under an Employee Share Plan, directors on terms determined by the Board and approved by shareholders; and other parties as part of their compensation for services.

Movements in reserves
Movements in each class of reserve during the current and previous financial year are set out below:

Consolidated	Foreign currency $'000	Share-based payments $'000	Total $'000
Balance at 1 July 2024	423	8,259	8,682
Foreign currency translation	139	-	139
Forfeiture of share-based payments	-	(625)	(625)
Share-based payments expense	-	1,365	1,365
Balance at 30 June 2025	562	8,999	9,561
Foreign currency translation	(176)	-	(176)
Forfeiture of share-based payments	-	(97)	(97)
Share-based payments expense	-	(91)	(91)
Balance at 30 June 2026	386	8,811	9,197

The share-based payments expense for the year is negative because reversals of expense previously recognised on unvested awards forfeited during the year, principally on the cessation of employment of former executives where the service condition was not met, exceeded the expense recognised on grants remaining on foot. The forfeiture line represents the transfer out of the reserve of the cumulative value of forfeited awards. The vesting conditions attaching to each class of award are set out in note 36.

Note 23. Equity – accumulated losses

	Consolidated 2026 $'000	Consolidated 2025 $'000
Accumulated losses at the beginning of the financial year	(87,113)	(67,009)
Loss after income tax expense for the year	(14,006)	(20,104)
Accumulated losses at the end of the financial year	(101,119)	(87,113)

Note 24. Financial instruments

Financial risk management objectives
The consolidated entity's activities expose it to a variety of financial risks: market risk (including foreign currency risk, price risk and interest rate risk), credit risk and liquidity risk. The consolidated entity's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the consolidated entity. The consolidated entity uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate, foreign exchange and other price risks and ageing analysis for credit risk.

Risk management is carried out by senior finance executives ('finance') under policies approved by the Board of Directors ('the Board'). These policies include identification and analysis of the risk exposure of the consolidated entity and appropriate procedures, controls and risk limits. Finance identifies and evaluates financial risks within the consolidated entity's operating units. Finance reports to the Board on a monthly basis.

Market risk

Foreign currency risk
The consolidated entity undertakes certain transactions denominated in foreign currency and is exposed to foreign currency risk through foreign exchange rate fluctuations.

Foreign exchange risk arises from future commercial transactions and recognised financial assets and financial liabilities denominated in a currency that is not the entity's functional currency. The risk is measured using sensitivity analysis and cash flow forecasting.

The carrying amount of the consolidated entity's foreign currency denominated financial assets and financial liabilities at the reporting date were as follows:

	Assets		Liabilities	
Consolidated	**2026 $'000**	**2025 $'000**	**2026 $'000**	**2025 $'000**
US dollars	49	142	300	290
Euros	34	45	472	371
Great Britain Pounds	397	307	362	115
	480	494	1,134	776

The consolidated entity had net liabilities denominated in foreign currencies of $654,000 (assets of $480,000 less liabilities of $1,134,000) as at 30 June 2026 (2025: net liabilities of $282,000 (assets of $494,000 less liabilities of $776,000)). Based on this exposure, had the Australian dollar weakened by 10%/strengthened by 10% (2025: weakened by 10%/strengthened by 10%) against these foreign currencies with all other variables held constant, the consolidated entity's profit before tax for the year would have been $65,400 lower/$65,400 higher (2025: $28,200 lower/$28,200 higher) and equity would have been $65,400 lower/$65,400 higher (2025: $28,200 lower/$28,200 higher). The actual net foreign exchange gain for the year ended 30 June 2026 was $1,000 (2025: loss of $9,000).

Price risk
The consolidated entity is not exposed to any significant price risk.

Note 24. Financial instruments (continued)

Interest rate risk
The consolidated entity's main interest rate risk arises from cash assets invested at variable rates.
An increase or decrease of 100 basis points in interest rates, with all other variables held constant, would have decreased or increased the consolidated entity's loss before income tax by approximately $91,000 (2025: $75,000), based on cash and cash equivalents of $9,066,000 (2025: $7,473,000) held at variable rates at the reporting date. Term deposits are held at fixed rates until maturity and are not subject to interest rate cash flow risk.

Credit risk
Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the consolidated entity. The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the statement of financial position and notes to the financial statements. The consolidated entity does not hold any collateral.

The consolidated entity has adopted a lifetime expected loss allowance in estimating expected credit losses to trade receivables through the use of a provisions matrix using fixed rates of credit loss provisioning. These provisions are considered representative across all customers of the consolidated entity based on recent sales experience, historical collection rates and forward-looking information that is available.

Generally, trade receivables are written off when there is no reasonable expectation of recovery. Indicators of this include the failure of a debtor to engage in a repayment plan, no active enforcement activity and a failure to make contractual payments for a period greater than 1 year.

Liquidity risk
Vigilant liquidity risk management requires the consolidated entity to maintain sufficient liquid assets (mainly cash and cash equivalents) and available borrowing facilities to be able to pay debts as and when they become due and payable.

The consolidated entity manages liquidity risk by maintaining adequate cash reserves and available borrowing facilities by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

Remaining contractual maturities
The following tables detail the consolidated entity's remaining contractual maturity for its financial instrument liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the financial liabilities are required to be paid. The tables include both interest and principal cash flows disclosed as remaining contractual maturities and therefore these totals may differ from their carrying amount in the statement of financial position.

Consolidated - 2026	Weighted average interest rate %	1 year or less $'000	Between 1 and 2 years $'000	Between 2 and 5 years $'000	Over 5 years $'000	Remaining contractual maturities $'000
Non-derivatives						
Non-interest bearing						
Trade payables	-	1,292	-	-	-	1,292
Other payables	-	669	-	-	-	669
Interest-bearing - fixed rate						
Lease liability	8%	306	4	-	-	310
Total non-derivatives		2,267	4	-	-	2,271

Note 24. Financial instruments (continued)

Consolidated - 2025	Weighted average interest rate %	1 year or less $'000	Between 1 and 2 years $'000	Between 2 and 5 years $'000	Over 5 years $'000	Remaining contractual maturities $'000
Non-derivatives						
Non-interest bearing						
Trade payables	-	2,383	-	-	-	2,383
Other payables	-	548	-	-	-	548
Interest-bearing - fixed rate						
Lease liability	8%	439	352	-	-	791
Total non-derivatives		3,370	352	-	-	3,722

The cash flows in the maturity analysis above are not expected to occur significantly earlier than contractually disclosed above.

Fair value of financial instruments
Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

Financial assets at amortised cost

Classification of financial assets at amortised cost

The consolidated entity classifies its financial assets as at amortised cost only if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cash flows, and
- the contractual terms give rise of cash flows that are solely payments of principal and interest.

Financial assets at amortised cost include the following instruments:

Consolidated - 2026	2026 Current $'000	2026 Total $'000	2025 Current $'000	2025 Total $'000
Assets				
Term deposits at amortised cost	13,029	13,029	23,822	23,822
Total	13,029	13,029	23,822	23,822

Fair values of financial assets at amortised cost

The term deposits are short dated and carry fixed rates of interest. Their carrying amount approximates their fair value.

Impairment and risk exposure

All of the term deposits classified as financial assets at amortised cost are denominated in Australian dollars. As a result, these assets are not exposed to foreign currency risk. There is no exposure to price risk because the investments will be held to maturity.

Note 25. Key management personnel disclosures

Compensation
The aggregate compensation made to directors and other members of key management personnel of the consolidated entity is set out below:

	Consolidated	
	2026 $	2025 $
Short-term employee benefits	1,189,315	1,598,563
Post-employment benefits	87,148	84,353
Long-term benefits	(7,900)	2,566
Share-based payments	(30,326)	784,554
	1,238,237	2,470,036

Apart from amounts accrued in the ordinary course in respect of the compensation set out above, there were no outstanding balances or commitments between the consolidated entity and key management personnel or their related parties at 30 June 2026 (2025: nil).

Note 26. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by BDO Audit Pty Ltd, the auditor of the company, its network firms and unrelated firms:

	Consolidated	
	2026 $	2025 $
Audit services – BDO Audit Pty Ltd		
Audit or review of the financial statements	105,000	126,000
Other services – BDO Audit Pty Ltd		
Tax compliance services	37,995	33,830
Total non-audit services	37,995	33,830
Total audit and non-audit services	142,995	159,830

Note 27. Contingent liabilities

The consolidated entity does not have any material contingent liabilities at year-end (2025: Nil).

Note 28. Commitments

The consolidated entity does not have any material capital commitments at year-end (2025: Nil).

Note 29. Related party transactions

Parent entity
Genetic Signatures Limited is the parent entity.

Note 29. Related party transactions (continued)

Subsidiaries
Interests in subsidiaries are set out in note 31.

Key management personnel
Disclosures relating to key management personnel are set out in note 25 and the remuneration report included in the directors' report.

Transactions with related parties
There were no transactions with related parties at the current and previous reporting date.

Receivable from and payable to related parties
There were no receivables from or payables to related parties at the current and previous reporting date.

Loans to/from related parties
There were no loans to or from related parties at the current and previous reporting date.

Note 30. Parent entity information

Set out below is the supplementary information about the parent entity.

Statement of profit or loss and other comprehensive income

	Parent	
	2026 $'000	**2025 $'000**
Loss after income tax	(11,912)	(18,980)
Total comprehensive income	(11,912)	(18,980)

Note 30. Parent entity information (continued)

Statement of financial position

	Parent 2026 $'000	Parent 2025 $'000
Total current assets	34,237	45,947
Total assets	36,535	49,516
Total current liabilities	2,310	3,573
Total liabilities	2,345	4,011
Net assets	34,190	45,505
Equity		
Issued capital	127,645	127,645
Reserves	8,809	8,997
Accumulated losses	(102,264)	(91,137)
Total equity	34,190	45,505

Contingent liabilities
The parent entity had no contingent liabilities as at 30 June 2026 and 30 June 2025.

Capital commitments - Property, plant and equipment
The parent entity had no capital commitments for property, plant and equipment as at 30 June 2026 and 30 June 2025.

Material accounting policy information
The accounting policies of the parent entity are consistent with those of the consolidated entity, as disclosed in note 1, except for the following:

- Investments in subsidiaries are accounted for at cost, less any impairment, in the parent entity.
- Dividends received from subsidiaries are recognised as other income by the parent entity and its receipt may be an indicator of an impairment of the investment.

Note 31. Interests in subsidiaries

The consolidated financial statements incorporate the assets, liabilities and results of the following wholly-owned subsidiaries in accordance with the accounting policy described in note 1:

Name	Principal place of business / Country of incorporation	Ownership interest 2026 %	Ownership interest 2025 %
Genetic Signatures US Ltd	United States of America	100.00%	100.00%
Genetic Signatures UK Ltd	United Kingdom	100.00%	100.00%
Genetic Signatures GmbH (in liquidation)	Germany	100.00%	100.00%

The liquidation of Genetic Signatures GmbH is expected to be completed in September 2026 in accordance with local legislative requirements; the entity's remaining assets and liabilities are not material to the consolidated entity.

Note 32. Events after the reporting period

On 2 July 2026, BCAL Diagnostics Limited announced that it had acquired a shareholding of approximately 10.2% in the Company (23,173,644 ordinary shares). The Company was not notified in advance and had no prior knowledge of the transaction. The acquisition of the shareholding does not affect the composition of the consolidated entity or the recognition and measurement of amounts reported in these financial statements, and has been treated as a non-adjusting event after the reporting period.

Dr Susanne Pedersen will step down from her role as Chief Technology Officer, effective 20 October 2026, and is expected to transition into a strategic consulting role to provide targeted support for the Company's technology and product development programs.

The installation and validation of the Company's EasyScreen™ Pan-Enteric assay at Hvidovre Hospital, Denmark, has been successfully completed. The order for the first quarter supply of tests was delivered on 18 August 2026 and commercial testing is now underway.

No other matter or circumstance has arisen since 30 June 2026 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 33. Reconciliation of loss after income tax to net cash from operating activities

	Consolidated	
	2026 $'000	**2025 $'000**
(Loss) after income tax expense for the year	(14,006)	(20,104)
Adjustments for:		
Depreciation and amortisation	2,063	2,422
Inventory provision for obsolescence	81	383
Net book value of fixed assets disposed	313	-
Bad debts provisions	1	(13)
Impairment expenses	2,080	6,986
Share-based payments	(188)	740
(Gain)/loss on disposal of fixed assets	(2)	(63)
Foreign exchange differences	(11)	(92)
Change in operating assets and liabilities:		
Decrease in trade and other receivables and accrued interest	330	271
Decrease/(Increase) in government grant receivable	115	1,149
Decrease in inventories	2,777	(2,746)
(Decrease)/Increase in trade and other payables	(970)	(805)
(Decrease)/Increase in employee benefits	(353)	(417)
Net cash used in operating activities	(7,770)	(12,289)

Note 34. Changes in liabilities arising from financing activities

Consolidated	Lease liability $'000	Total $'000
Balance at 1 July 2024	1,221	1,221
Acquisition of leases	-	-
Net cash used in financing activities	(430)	(430)
Balance at 30 June 2025	791	791
Net cash from/(used in) financing activities	(481)	(481)
Balance at 30 June 2026	310	310

Lease liabilities are the only liabilities arising from financing activities. The movements in each year comprise repayments of the principal portion of lease liabilities, which are presented within net cash used in financing activities in the statement of cash flows.

Note 35. Earnings per share

	Consolidated 2026 $'000	2025 $'000
Loss after income tax	(14,006)	(20,104)
Loss after income tax attributable to the owners of Genetic Signatures Limited	(14,006)	(20,104)
	Number	**Number**
Weighted average number of ordinary shares used in calculating basic earnings per share	227,138,828	226,703,606
Adjustments for calculation of diluted earnings per share:		
Options over ordinary shares	-	127,500
Weighted average number of ordinary shares used in calculating diluted earnings per share	227,138,828	226,831,106
	Cents	**Cents**
Basic (loss) per share	(6.17)	(8.87)
Diluted (loss) per share	(6.17)	(8.87)

At 30 June 2026 there were 2,672,250 options, 333,530 performance rights and 500,000 restricted rights on issue. These potential ordinary shares are antidilutive in a loss-making period and have accordingly been excluded from the calculation of diluted loss per share. The comparative is as reported in the 30 June 2025 financial statements.

Note 36. Share-based payments

The Equity Incentive Plan has been established by the consolidated entity and approved by shareholders at a general meeting, whereby the consolidated entity may, at the discretion of the Nomination and Remuneration Committee, grant options over ordinary shares in the company to certain key management personnel of the consolidated entity. The options are issued for nil consideration and are granted in accordance with performance guidelines established by the Nomination and Remuneration Committee.

During the year, 1,016,859 performance rights were granted under the Genetic Signatures Rights Plan on 7 November 2025 (vesting 30 June 2028, nil exercise price, fair value $0.1778 per right determined using a Monte Carlo valuation), of which 683,329 were forfeited during the year (including 463,497 and 219,832 held by former executives) leaving 333,530 on issue at 30 June 2026. In addition, 500,000 restricted rights were granted to non-executive directors on 17 November 2025 following shareholder approval (vested on grant, nil exercise price, fair value $0.295 per right, expensed in full). No options were granted during the year.

Movements in performance rights and restricted rights during the year are set out below:

	Grant date	Balance at the start of the year	Granted	Vested	Forfeited	Balance at the end of the year
Performance rights	07/11/2025	-	1,016,859	-	(683,329)	333,530
Restricted rights	17/11/2025	-	500,000	500,000	-	500,000

Note 36. Share-based payments (continued)

Set out below are summaries of options granted under the plan:

2026

Grant date	Expiry date	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
13/10/2016	13/10/2031	$0.52	111,000	-	-	(30,000)	81,000
19/10/2017	19/10/2032	$0.34	127,500	-	-	(32,500)	95,000
28/08/2018	28/08/2033	$0.53	312,500	-	-	(125,000)	187,500
11/11/2019	11/11/2034	$0.98	602,750	-	-	(344,000)	258,750
08/09/2020	08/09/2035	$2.30	700,000	-	-	(370,000)	330,000
10/09/2021	10/09/2036	$1.44	890,000	-	-	(435,000)	455,000
19/11/2021	19/11/2036	$1.44	250,000	-	-	(250,000)	-
17/06/2022	17/06/2037	$1.51	36,000	-	-	(36,000)	-
21/09/2022	21/09/2037	$0.93	1,640,000	-	-	(675,000)	965,000
29/11/2023	29/11/2038	$0.51	250,000	-	-	-	250,000
30/04/2024	30/04/2039	$0.69	500,000	-	-	(500,000)	-
08/10/2024	08/10/2039	$0.72	2,500,000	-	-	(2,500,000)	-
08/10/2024	08/10/2039	$0.51	200,000	-	-	(200,000)	-
08/10/2024	08/10/2039	$0.93	50,000	-	-	-	50,000
			8,169,750	-	-	(5,497,500)	2,672,250
Weighted average exercise price			$0.99	$-	$-	$0.95	$1.09

2025

Grant date	Expiry date	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
13/10/2016	13/10/2031	$0.52	111,000	-	-	-	111,000
30/11/2016	30/11/2031	$0.52	100,000	-	(100,000)	-	-
19/10/2017	19/10/2032	$0.34	242,500	-	(100,000)	(15,000)	127,500
28/08/2018	28/08/2033	$0.53	422,500	-	(100,000)	(10,000)	312,500
29/11/2018	29/11/2033	$0.53	200,000	-	(200,000)	-	-
11/02/2019	11/02/2034	$0.84	150,000	-	-	(150,000)	-
11/11/2019	11/11/2034	$0.98	662,750	-	-	(60,000)	602,750
11/03/2020	11/03/2035	$1.13	50,000	-	-	(50,000)	-
08/09/2020	08/09/2035	$2.30	870,000	-	-	(170,000)	700,000
20/11/2020	20/11/2035	$2.30	250,000	-	-	(250,000)	-
10/09/2021	10/09/2036	$1.44	1,180,000	-	-	(290,000)	890,000
19/11/2021	19/11/2036	$1.44	250,000	-	-	-	250,000
19/11/2021	19/11/2036	$1.39	100,000	-	-	(100,000)	-
17/06/2022	17/06/2037	$1.51	36,000	-	-	-	36,000
21/09/2022	21/09/2037	$0.93	2,070,000	-	-	(430,000)	1,640,000
16/11/2022	16/11/2037	$0.93	250,000	-	-	(250,000)	-
29/11/2023	29/11/2038	$0.51	250,000	-	-	-	250,000
30/04/2024	30/04/2039	$0.69	500,000	-	-	-	500,000
08/10/2024	08/10/2039	$0.72	-	2,500,000	-	-	2,500,000
08/10/2024	08/10/2039	$0.51	-	200,000	-	-	200,000
08/10/2024	08/10/2039	$0.93	-	50,000	-	-	50,000
			7,694,750	2,750,000	(500,000)	(1,775,000)	8,169,750
Weighted average exercise price			$1.15	$0.71	$0.49	$1.36	$0.99

Note 36. Share-based payments (continued)

Set out below are the options exercisable at the end of the financial year:

Grant date	Expiry date	2026 Number	2025 Number
13/10/2016	13/10/2031	81,000	111,000
19/10/2017	19/10/2032	95,000	127,500
28/08/2018	28/08/2033	187,500	312,500
11/11/2019	11/11/2034	258,750	602,750
08/09/2020	08/09/2035	330,000	700,000
10/09/2021	10/09/2036	455,000	667,500
19/11/2021	19/11/2036	-	187,500
17/06/2022	17/06/2037	-	36,000
21/09/2022	21/09/2037	723,750	820,000
29/11/2023	29/11/2038	125,000	62,500
30/04/2024	30/04/2039	-	125,000
08/10/2024	08/10/2039	37,500	50,000
08/10/2024	08/10/2039	-	25,000
		2,293,500	3,827,250

The weighted average share price during the financial year was $0.19 (2025: $0.60).

The weighted average remaining contractual life of options outstanding at the end of the financial year was 10.0 years (2025: 12.2 years).

No options were granted during the current financial year. For the performance rights and restricted rights granted during the year, the valuation inputs used to determine the fair value at the grant date are as follows (performance rights were valued using a Monte Carlo simulation; restricted rights at the share price at grant date):

Grant date	Expiry date	Share price at grant date	Exercise price	Expected volatility	Dividend yield	Risk-free interest rate	Fair value at grant date
07/11/2025 (Performance Rights)	07/11/2030	$0.295	Nil	99.9%	0.00%	3.79%	$0.178
17/11/2025 (Restricted Rights)	17/11/2030	$0.295	Nil	101.7%	0.00%	3.96%	$0.295

At the 2024 Annual General Meeting shareholders approved the Genetic Signatures Rights Plan. This Plan grants the Board the discretion to choose between offering eligible participants incentives referred to in that Plan, including performance rights, service rights, restricted rights and share appreciation rights. The performance rights and restricted rights granted during the year, as described above, were issued under this Plan.

Entity name	Entity type	Place formed / Country of incorporation	% of share capital held	Australian tax residency	Foreign jurisdiction
Genetic Signatures Limited	Body corporate	Australia	n/a	Australia	Not applicable
Genetic Signatures US Ltd	Body corporate	United States of America	100.00%	Not applicable	United States of America
Genetic Signatures UK Ltd	Body corporate	United Kingdom	100.00%	Not applicable	United Kingdom
Genetic Signatures GmbH (in liquidation)	Body corporate	Germany	100.00%	Not applicable	Germany

This consolidated entity disclosure statement has been prepared in accordance with subsection 295(3A) of the Corporations Act 2001. It sets out each entity that was, at the end of the financial year, part of the consolidated entity, together with the required information for each entity as at 30 June 2026.

Determination of Tax Residency

Section 295 (3A) of the Corporations Act 2001 defines tax residency as having the meaning in the Income Tax Assessment Act 1997. The determination of tax residency involves judgment as there are currently several different interpretations that could be adopted, and which could give rise to a different conclusion on residency.

In determining tax residency, the consolidated entity has applied the following interpretations:

Australian tax residency
The consolidated entity has applied current legislation and judicial precedent, including having regard to the Tax Commissioner's public guidance in Tax Ruling TR 2018/5.

Foreign tax residency
Where necessary, the consolidated entity has used independent tax advisers in foreign jurisdictions to assist in determining tax residency and ensure compliance with applicable foreign tax legislation.

Directors' Declaration

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;

- the attached financial statements and notes comply with International Financial Reporting Standards as issued by the International Accounting Standards Board as described in note 1 to the financial statements;

- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the financial year ended on that date;

- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable; and

- the information disclosed in the consolidated entity disclosure statement required by subsection 295(3A) of the Corporations Act 2001 is true and correct.

The directors have been given the declarations required by section 295A of the Corporations Act 2001.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

Caroline Waldron
Director

24 August 2026
Sydney

Tel: +61 2 9251 4100
Fax: +61 2 9240 9821
www.bdo.com.au

Parkline Place
Level 25, 252 Pitt Street
Sydney NSW 2000
Australia

INDEPENDENT AUDITOR'S **REPORT**

To the members of Genetic Signatures Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Genetic Signatures Limited (the Company) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, 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 year then ended, and notes to the financial report, including material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

In our opinion the accompanying financial report of the Group, is in accordance with the *Corporations Act 2001*, including:

(i) Giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year ended on that date; and

(ii) Complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the 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 audits of the financial report of public interest entities 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 report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue Recognition

Key audit matter	How the matter was addressed in our audit
As disclosed in Note 4, the Group recognised revenue of $14,840,000 during the financial year ended 30 June 2026 (2025: $15,900,000). Given the overall significance of revenue to the Group as a key performance indicator, we considered this area to be a key audit matter.	To determine whether revenue was appropriately accounted for and disclosed within the financial statements, we performed amongst others, the following audit procedures: • Reviewed whether the revenue recognition policies are in accordance with Australian Accounting Standards and the Group’s accounting policies as described in Note 1. • Substantively tested a sample of revenue transactions throughout the financial year by tracing sales invoices to supporting sales documentation and shipping documentation. • Substantively tested journal entries posted throughout the financial year in relation to revenue, assessing their validity by examining relevant supporting documentation. • Performed detailed cut-off testing to ensure that revenue transactions around the year end have been recorded in the correct period. • Reviewed the credit notes issued post year-end in relation to the revenue recognised in FY2026.

Inventory valuation

Key audit matter	How the matter was addressed in our audit
As disclosed in Note 11, the Group held inventory with a carrying value of $6,206,000 as at 30 June 2026 (2025: $9,064,000). Inventory valuation was considered a key audit matter due to the significant value of these assets in the Consolidated Statement of Financial Position, the various locations at which inventory is held and the key estimates and judgements applied by management in assessing the net realisable value ("NRV") of inventory.	Our audit procedures for addressing this key audit matter included, but were not limited to the following: • Observed the inventory count procedures at key locations around the year-end and performed detailed test counts and compared these to the underlying inventory records. • Evaluated the assumptions applied by management in assessing potential obsolescence for near-expiry and slow-moving inventory. • Reviewed management's processes and estimates for calculating the overhead and labour costs included within manufactured finished goods inventory. • Tested a sample of inventory items on hand to initial supplier invoices and subsequent sales invoices to ascertain whether inventory was being correctly recognised at the lower of cost and NRV.

Other information

The directors are responsible for the other information. The other information comprises the information in the Group's annual report for the year ended 30 June 2026 but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the Financial Report

The directors of the Company are responsible for the preparation of:

a) the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and

b) the consolidated entity disclosure statement that is true and correct in accordance with the Corporations Act 2001, and

for such internal control as the directors determine is necessary to enable the preparation of:

i) the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and

ii) the consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (http://www.auasb.gov.au/Home.aspx) at:

https://www.auasb.gov.au/media/bwvjcgre/ar1_2024.pdf

This description forms part of our auditor's report.

Report on the Remuneration Report

Opinion on the Remuneration Report

We have audited the Remuneration Report included in the directors' report for the year ended 30 June 2026.

In our opinion, the Remuneration Report of Genetic Signatures Limited, for the year ended 30 June 2026, complies with section 300A of the *Corporations Act 2001*.

Responsibilities

The directors of the Company are responsible for the preparation and presentation of the Remuneration Report in accordance with section 300A of the *Corporations Act 2001*. Our responsibility is to express an opinion on the Remuneration Report, based on our audit conducted in accordance with Australian Auditing Standards.

BDO Audit Pty Ltd

BDO

Rajnil Kumar
Director

Sydney, 24 August 2026

Shareholder Information

The shareholder information set out below was applicable as at 30 June 2026.

Distribution of equitable securities

Analysis of number of equitable security holders by size of holding:

Holdings Ranges	Ordinary shares Number of holders	% of total shares issued
1 to 1,000	413	0.08
1,001 to 5,000	466	0.56
5,001 to 10,000	245	0.82
10,001 to 100,000	592	9.68
100,001 and over	219	88.86
Total	**1,935**	**100.00**
Holding less than a marketable parcel	**1,006**	**0.98**

Equity security holders

Twenty largest quoted equity security holders

The names of the twenty largest security holders of quoted equity securities are listed below:

Shareholder	Ordinary shares Number held	% of total shares issued
HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	45,180,978	19.89
THIRD PARTY NOMINEES PTY LTD <ACCUMULATION A/C>	21,312,360	9.38
UBS NOMINEES PTY LTD	15,535,598	6.84
CITICORP NOMINEES PTY LIMITED	12,628,230	5.56
BNP PARIBAS NOMS PTY LTD	11,273,835	4.96
CAPITAL CONCERNS PTY LTD	4,349,493	1.92
J P MORGAN NOMINEES AUSTRALIA PTY LIMITED	3,401,867	1.50
GREENSLADE HOLDINGS PTY LTD	3,325,224	1.46
WARBONT NOMINEES PTY LTD <UNPAID ENTREPOT A/C>	3,175,632	1.40
BRAHAM CONSOLIDATED PTY LTD	2,636,753	1.16
BNP PARIBAS NOMINEES PTY LTD <CLEARSTREAM>	2,581,956	1.14
NEWECONOMY COM AU NOMINEES PTY LIMITED <900 ACCOUNT>	2,535,930	1.12
DR NICK SAMARAS (GROUP)	2,500,000	1.10
BRED TO WIN THOROUGHBREDS PTY LTD	2,345,241	1.03
MR MICHAEL ANDREW WHITING & MRS TRACEY ANNE WHITING <WHITING FAMILY S/F A/C>	2,050,000	0.90
IDOLLINK PTY LTD <MCKEITH SUPER FUND A/C>	1,596,596	0.70
RIDLEY NOMINEES PTY LTD <RIDLEY FAMILY A/C>	1,500,000	0.66
HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	1,391,701	0.61
QUICKINVEST PTY LTD <QUICKINVEST STAFF S/F A/C>	1,173,384	0.52
MERRILL LYNCH (AUSTRALIA) NOMINEES PTY LIMITED	1,143,981	0.50
Total Securities of Top 20 Holdings	**141,638,759**	**62.36**

There were 1,006 holders of less than a marketable parcel of ordinary shares (being 7,463 shares based on the closing share price of $0.067 on 30 June 2026), holding 2,226,835 shares in total.

Unquoted equity securities

	Number on issue	Number of holders
Options over ordinary shares issued	2,672,250	24
Performance rights over ordinary shares issued	333,530	2
Restricted rights over ordinary shares issued	500,000	2

All unquoted securities were issued under the company's equity incentive plan. In total, 3,505,780 unquoted securities were on issue at 30 June 2026 (2,672,250 options, 333,530 performance rights and 500,000 restricted rights).

Substantial holders

Substantial holders in the company, as disclosed in the most recent substantial holder notices given to the company, are set out below:

Asia Union Investments Pty Ltd ceased to be a substantial holder on 29 June 2026, with its ceasing notice lodged on 1 July 2026. BCAL Diagnostics Limited announced on 2 July 2026 that it had acquired a shareholding of approximately 10.2% (23,173,644 shares); at 30 June 2026 these shares were held through Third Party Nominees Pty Ltd (21,312,360 shares, 9.38%).

	Ordinary shares	
Shareholder	Number held	% of total shares issued
Perennial Value Management Limited	33,647,760	14.81
BCAL Diagnostics Limited	23,173,644	10.20
FIL Limited	18,341,646	8.08
Regal Partners Funds Management	17,069,045	7.51
Mercer Investments (Australia)	16,988,243	7.48

Voting rights

The voting rights attached to ordinary shares are set out below:

Ordinary shares

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.

There are no other classes of equity securities.

Corporate Governance Statement

The company's 2026 Corporate Governance Statement has been released to ASX on this day and is available on the company's website at: https://geneticsignatures.com/au/investors/corporate-governance/https://geneticsignatures.com/au/investors/corporate-governance/

Annual General Meeting and Director Nomination

The company advises that its Annual General Meeting will be held on Monday, 16 November 2026. The time and other details relating to the meeting will be advised in the Notice of Meeting to be sent to all eligible shareholders and released to ASX ahead of the meeting.

Company Directory

Directors	Caroline Waldron Jenny Harry Anne Lockwood Michael Aicher
Company secretary	Sonya Tissera
Notice of annual general meeting	The details of the annual general meeting of Genetic Signatures Limited are: Allens Level 28 126 Phillip Street Sydney NSW 2000 Monday, 16 November 2026, time to be advised
Registered office	7 Eliza Street Newtown NSW 2042 Phone: +61 2 9870 7580
Principal place of business	7 Eliza Street Newtown NSW 2042 Phone: +61 2 9870 7580
Share register	Boardroom Pty Limited Level 8 210 George Street Sydney NSW 2000 Phone: +61 2 9290 9600
Auditor	BDO Audit Pty Ltd Parkline Place Level 25, 252 Pitt Street Sydney NSW 2000
Solicitors	Bird & Bird Level 22 25 Martin Place Sydney NSW 2000
Bankers	Commonwealth Bank of Australia 48 Martin Place Sydney NSW 2000
Stock exchange listing	Genetic Signatures Limited shares are listed on the Australian Securities Exchange (ASX code: GSS)
Website	www.geneticsignatures.com
Corporate Governance Statement	www.geneticsignatures.com/au/investors/corporate-governance/

Notes

Notes

Notes

Notes

Genetic Signatures
Transforming Molecular Diagnostics

Contact Us

www.geneticsignatures.com

Australasia and Asia Pacific (Head Office)
A: 7 Eliza Street Newtown, NSW, 2042 Australia
E: apac@geneticsignatures.com
P: +61 2 9870 7580

Europe, Middle East and Africa
E: EMEA@geneticsignatures.com
P +44 330 828 0813 (English)
P +49 32 22109 2834 (German)

Americas
E: americas@geneticsignatures.com
P: +1 800 687 4118

bsi. ISO 13485 Medical Devices Quality Management