GROUP ONE CAPITAL LIMITED

ABN 43 010 472 858

ASX CODE: (G1C)

APPENDIX 4E

Preliminary Final Report

Year ended 30 June 2026

Results for announcement to the market

		$A
Revenues from ordinary activities.	Increase of 142%	$1,514,254
Profit from ordinary activities after tax attributable to members	Increase of 17%	$361,056
Net profit for the period attributable to members	Increase of 17%	$361,056

Dividends (distributions)	Amount per security	Franked amount per security
Final dividend	Nil	Nil
Previous corresponding period	Nil	Nil
Record date for determining entitlements to the dividend	N/A	

Earnings per security (EPS)	Current period	Previous corresponding period
Basic and diluted EPS	0.103 cents	0.193 cents

Net Tangible Assets per Security	Current period	Previous corresponding Period
Net tangible assets per security	1.13 cents	.99 cents

Details of basic and diluted EPS reported separately in accordance with paragraph 9 and 19 of *AASB 133: Earnings Per Share* are as follows.

Earnings reconciliation:	2026	2025
	$	$
Net profit for basic earnings	361,056	309,513
Weighted average number of shares used as the denominator:	Number	Number
Ordinary shares for basic EPS	351,764,306	160,715,760

Dividends

Date the dividend is payable	N/A
+Record date to determine entitlements to the dividend (distribution) (i.e., on the basis of proper instruments of transfer received by 5.00 pm if +securities are not +CHESS approved, or security holding balances established by 5.00 pm or such later time permitted by SCH Business Rules if +securities are +CHESS approved)	N/A
If it is a final dividend, has it been declared? *(Preliminary final report only)*	N/A

Comments on Results

Group One Capital (the Company) recorded revenue from continuing operations of $1,514,425 for the year ended 30 June 2026, compared with $626,925 in FY2025. Net profit attributable to members increased to $361,056 from $309,513.

Revenue of the Company and its controlled entities (the Group) comprised management and caretaking fees of $830,579, fee income of $545,455, interest income of $86,697 and rental investment income of $51,523. FSU Capital Pty Ltd contributed the fee income of $545,455, while the Group operated the Gallery Residences and Pearl Main Beach management rights businesses throughout the year.

The result included an investment-property fair-value increment of $50,000, compared with $125,000 in FY2025. Net profit therefore increased despite the fair-value increment being $75,000 lower than the prior year.

The Group generated net operating cash of $384,087 (FY2025 $245,483) At 30 June 2026, it held cash of $404,712 (FY2025 $1,980,625) and an interest-bearing investment of $2,086,697 (FY2025 nil), giving combined cash and interest-bearing investments of $2,491,409. (FY2025 $1,980,625). Total liabilities were $160,030 (FY2025 $62,525) and the Group had no borrowings at year end (2025 nil).

During the 2026 financial year, FSU Capital Pty Ltd and G1 Retirement Pty Ltd were incorporated as wholly owned subsidiaries of the Company.

The Board remains focused on growing operating income from the Group's finance and management rights activities, maintaining disciplined capital management and progressing opportunities capable of delivering sustainable returns for shareholders. Future results may vary with the timing and recognition of transaction-related fee income and movements in asset values.

The company does not have a dividend reinvestment plan. There are no associate or joint venture entities.

Compliance Statement

1. This statement has been prepared under accounting policies which comply with accounting standards as defined in the Corporations Act 2001. No other standards were used.
2. This report, and the accounts upon which the report is based, use the same accounting policies.
3. This report does give a true and fair view of the matters disclosed.
4. The financial statements for the year ended 30 June 2026 are in the process of being audited.
5. There are no expected modifications to the audit report.

Signed by:

Neville Bell

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Signed by Neville Bell
Chairman
28 August 2026

GROUP ONE CAPITAL LIMITED

Consolidated Preliminary Financial Statements
for the year ended 30 June 2026

GROUP ONE CAPITAL LIMITED ABN 43 010 472 858

Consolidated statement of profit and loss and other comprehensive income for the year ended 30 June 2026

	Notes	2026 $	2025 $
Revenue from continuing operations	2	1,514,254	626,925
Other income		-	119,627
Fair value increment	8	50,000	125,000
Direct management rights costs		(497,789)	(330,103)
Amortisation and depreciation	1, 9 & 10	(93,990)	(70,825)
Directors fees		(215,000)	-
Legal costs		(75,051)	(11,749)
Borrowing costs		-	(22,119)
Administrative expenses		(321,368)	(127,243)
Profit before income tax from continuing operations		**361,056**	**309,513**
Income tax expense	3	-	-
Net profit		**361,056**	**309,513**
Other comprehensive income net of tax		-	-
Total comprehensive income net of tax attributable to members of the company		**361,056**	**309,513**
Earnings per share		cents per share	cents per share
Basic and diluted, profit (loss) for the year attributable to ordinary equity holders of the parent (cents per share)	4	0.103	0.193
Dividends per share (cents)		-	-

The consolidated statement of profit and loss should be read in conjunction with the accompanying notes.

GROUP ONE CAPITAL LIMITED ABN 43 010 472 858

Consolidated statement of financial position
as at 30 June 2026

	Notes	2026 $	2025 $
Assets			
Current assets			
Cash and cash equivalents	5	404,712	1,980,625
Trade and other receivables	6	76,409	44,642
Investment - interest bearing	7	2,086,697	-
Total current assets		2,567,818	2,025,267
Non current assets			
Investment property at fair value	8	1,425,000	1,375,000
Property plant and equipment	9	138,181	144,705
Intangible assets management rights	10	1,852,803	1,940,269
Total non current assets		3,415,984	3,459,974
Total assets		**5,983,802**	**5,485,241**
Liabilities			
Current liabilities			
Trade and other payables	11	160,030	62,525
Total liabilities		**160,030**	**62,525**
Net assets		**5,823,772**	**5,422,716**
Equity			
Issued capital	12	31,748,126	31,708,126
Accumulated losses		(25,924,354)	(26,285,410)
Total equity		**5,823,772**	**5,422,716**

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

GROUP ONE CAPITAL LIMITED ABN 43 010 472 858

Consolidated statement of changes in equity
for the year ended 30 June 2026

	Issued Capital	Accumulated Losses	Total equity
	$	$	$
Balance at 1 July 2024	29,811,518	(26,594,923)	3,216,595
Profit attributable to the Group	-	309,513	309,513
Capital raising placement	225,000	-	225,000
Capital raising entitlement offer	1,753,424	-	1,753,424
Capital raising cost	(81,816)	-	(81,816)
Balance at 30 June 2025	31,708,126	(26,285,410)	5,422,716
Balance at 1 July 2025	31,708,126	(26,285,410)	5,422,716
Profit attributable to the Group	-	361,056	361,056
Capital raising placement	40,000	-	40,000
Balance at 30 June 2026	31,748,126	(25,924,354)	5,823,772

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

GROUP ONE CAPITAL LIMITED ABN 43 010 472 858

Consolidated statement of cash flows
for the year ended 30 June 2026

	Notes	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		1,526,806	673,304
Interest payment		-	(6,440)
Payments to suppliers and employees		(1,142,719)	(541,008)
Other income		-	119,627
Net cash (used in) provided by operating activities	5	384,087	245,483
Cash flow from investing activities			
Payment to invest in interest bearing fund		(2,000,000)	-
Investing in strata office		-	(72,000)
Investing in intangible assets management rights		-	(345,612)
Net cash flow (used in) provided by investing activities		(2,000,000)	(417,612)
Financing activities			
Proceeds from borrowings		-	250,000
Repayment of borrowings		-	(250,000)
Capital raising placement		40,000	225,000
Capital raising entitlement offer		-	1,753,424
Payment of capital raising costs		-	(81,816)
Net cash flow (used in) provided by financing activities		40,000	1,896,608
Net (decrease) increase in cash held		(1,575,913)	1,724,479
Cash at the beginning of the financial year		1,980,625	256,146
Cash and cash equivalents at the end of the financial year	5	404,712	1,980,625

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

GROUP ONE CAPITAL LIMITED ABN 43 010 472 858

Notes to the consolidated preliminary financial statements
for the year ended 30 June 2026

Note 1: Statement of significant accounting policies adopted in the financial year.

Revenue

Company owned property management fees are generated from the management and caretaking of residential property on behalf of owner clients. This revenue stream generates earnings through body corporate fees from property caretaking and management rental fees based on a percentage of rental income. Management fees are invoiced and collected monthly.

Intangible assets

Intangible assets acquired are carried at cost less accumulated amortisation and accumulated impairment losses. The assets residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate at each reporting period. Management rights have been amortised over the remaining term of the agreements.

Note 2: Revenue and expenses

Profit from continuing operations before income tax has been determined after charging/(crediting) the following items:

	2026 $	2025 $
Revenue		
Management and caretaking fees	830,579	572,798
Fee income	545,455	-
Interest income	86,697	-
Rental investment income	51,523	54,127
	1,514,254	626,925
Other income		
Fair Value increment investment property	50,000	125,000
Other income	-	119,627
Total Revenue from operating activities	1,564,254	871,552
Expenses		
Direct management rights costs	497,789	330,103
Amortisation and depreciation	93,990	70,825
Audit fees	44,069	38,885
Borrowing cost	-	22,119
Directors fees	215,000	-
Investment property holding costs	14,539	8,036
Legal costs corporate	75,051	11,749
Administration and other expenses	262,760	80,321
Total expenses	1,203,198	562,038

GROUP ONE CAPITAL LIMITED ABN 43 010 472 858
Notes to the consolidated preliminary financial statements
for the year ended 30 June 2026

Note 3: Income Tax

The prima facie tax on profit is reconciled to the income tax (expense)/benefit as follows:

	2026 $	2025 $
Accounting profit before income tax	361,056	309,513
The prima facie tax expense calculated at the statutory income tax rate of 25% (2025: 25%) on the operating profit	90,264	77,378
Add (less) tax effect of:		
Net gain on fair value adjustments for investment properties	(12,500)	(31,250)
Amortisation expense non allowable for tax purposes	21,867	16,709
depreciation non allowable for tax purposes	1,631	998
Utilisation of previously unrecognised tax losses	(101,262)	(63,835)
Income tax expense reported in the statement of profit and loss	-	-

Note 4: Earnings Per Share

Reconciliation of earnings to profit or loss

	2026 $	2025 $
Profit	361,056	309,513
Earnings used to calculate basic and diluted EPS	361,056	309,513
	No. of Shares	**No. of Shares**
Weighted average number of ordinary shares used in the calculation of earnings per share	351,764,306	160,715,760
	Cents	**Cents**
Basic and diluted earnings per share	0.103	0.193
	$	**$**
Operating profit after income tax used in the calculation of earnings per share	361,056	309,513

Note 5: Cash and cash equivalents

	2026 $	2025 $
Cash at bank	404,712	1,980,625

Cash flow reconciliation

	2026 $	2025 $
Reconciliation of net profit after tax to net cash flows from operations:		
Net profit after tax	361,056	309,513
Adjustments to reconcile profit before tax to net cash flows:		
Changes in operating assets and liabilities:		
Net gain on fair value increment on investment property	(50,000)	(125,000)
(Increase)/decrease in:		
Trade and other receivables	(31,768)	(18,660)
Increase (decrease) in:		
depreciation of plant and equipment	6,524	3,991
amortisation of intangible assets	87,466	66,834
Interest accrued on Investment	(86,697)	-
Increase (decrease) in:		
Trade payables and GST	97,506	8,805
Net cash flows from operating activities	384,087	245,483

Note 6: Trade and other receivables

	2026 $	2025 $
Current		
Trade receivables	66,824	18,469
Prepayment	-	10,000
GST receivable	9,585	16,173
	76,409	44,642

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Notes to the consolidated preliminary financial statements
for the year ended 30 June 2026

	2026 $	2025 $
Note 7: Investment		
Current		
Interest bearing investment	2,086,697	-
	2,086,697	-

Note 8: Investment property		
Non current		
Balance at the beginning of the year	1,375,000	1,250,000
Fair value adjustments	50,000	125,000
Residential Investment unit at fair value	1,425,000	1,375,000

The fair value model is applied to all investment property. Investment properties are independently revalued annually. The investment property is a residential home unit held in the Gallery Residences at Broadbeach. The Group's investment property was valued as at 30 June 2026 by an independent professionally qualified valuer who holds a recognised relevant professional qualification and has recent experience in the location and segment of the investment property valued. The directors review the valuation performed by the independent valuer for financial reporting purposes.

Note 9: Property plant and equipment		
Non current		
Real property at cost - management and letting office	156,543	84,543
Opening value of accumulated depreciation	(11,838)	(7,847)
Opening carrying value of management and letting office	144,705	76,696
Acquisition of management and letting office at cost	-	72,000
Depreciation for the period	(6,524)	(3,991)
	138,181	144,705

Note 10: Intangible assets management rights		
Non current		
Management rights at cost	2,146,412	1,500,800
Less amortisation of management rights	(206,143)	(139,309)
Opening value of intangible asset management rights	1,940,269	1,361,491
Acquisition of management rights asset at cost	-	645,612
Less amortisation of management rights for the current period	(87,466)	(66,834)
	1,852,803	1,940,269

Note 11: Trade and other payables		
Current		
Trade payables	118,946	36,754
GST payable	41,084	25,771
	160,030	62,525

Note 12: Issued Equity		
Issued and paid up capital		
352,684,854 (2025:350,684,854) fully paid ordinary shares		
Balance of shareholder funds at the beginning of the year	31,708,126	29,811,518
Placement of 2,000,000 fully paid ordinary shares on 15 December 2025	40,000	-
Placement of 22,500,000 fully paid ordinary shares 19 May 2025 at one cent per share	-	225,000
Entitlement offer 175,342,427 fully paid ordinary shares on 19 June 2025 at one cent per share	-	1,753,424
Capital raising costs	-	(81,816)
Carrying value at end of the year	31,748,126	31,708,126

	Number	Number
Balance of shares at the beginning of the reporting period	350,684,854	152,842,427
Shares issued during the reporting period		
Placement of shares 19 May 2025	-	22,500,000
Entitlement offer 19 June 2025	-	175,342,427
Placement of 2,000,000 fully paid ordinary shares on 15 December 2025	2,000,000	-
Balance of shares at the end of the reporting period	352,684,854	350,684,854

Note 12: Issued Equity (continued)

Terms and Conditions
Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at the shareholders' meetings. In the event of winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any proceeds of liquidation.

Note 13: Related Parties

Entities associated with Mr James Raptis provided administrative personnel and office facilities at no cost to the Group up to 30 September 2025.

On 15 December 2025 the following shares were issued to Directors as approved by members at the 2025 Annual General Meeting.

1. Mr Neville Bell Director: 1,000,000 at $0.02 per share ($20,000)
2. Mr Ross Patane - Director 1,000,000 at $0.02 per share ($20,000)

On 3 December 2025 the following shares were transferred to entities associated with Malcolm Cory and James Raptis and directly to Helen Raptis. These shares were issued on 19 June 2025 via the underwriters of the entitlement offer and the transfer was subsequently approved by members at the 2025 Annual General Meeting.

1. Malcolm Cory: 5,000,000 at $0.01 per share ($50,000)
2. Helen Raptis 5,000,000 at $0.01 per share ($50,000)
3. James Raptis 2.000,000 at $0.01 per share ($20,000)

Directors fees paid or payable during the period.	**2026** **$**
Mr Neville Bell	$72,500
Mr Ross Patane	$102,500
Mr Malcolm Cory	$40,000

No Directors fees were paid in the prior year.

Note 14: Events Subsequent to Balance Date

On 31 July 2026 the company formed Sterling Management Pty Ltd for the proposed acquisition of a management rights business.

No other events have occurred subsequent to balance date that might materially affect the financial position or results from operations in future periods.