APPENDIX 4E

30 JUNE 2026

SPC GLOBAL HOLDINGS LTD
ABN 20 150 015 446

APPENDIX 4E

DETAILS OF REPORTING PERIOD

Current reporting period	1 July 2025 to 30 June 2026
Previous corresponding reporting period	1 July 2024 to 30 June 2025

RESULTS FOR ANNOUNCEMENT TO THE MARKET

	30 Jun 2026 $000	*Restated* 30 Jun 2025 $000	Variance
			%
Gross revenue	404,019	383,004	5.5
Loss for the year after income tax	(32,834)	(62,972)	(47.9%)
Total comprehensive loss for the year	(32,939)	(63,605)	(48.2%)
Reported EBITDA	20,346	(25,515)	179.7%

DIVIDEND INFORMATION

No dividends are proposed and no dividends were declared or paid during the current or prior year.

Net tangible assets (NTA) per share

	30 Jun 2026	30 Jun 2025
NTA per ordinary share (cents per share)	4.43	(3.68)

STATUS OF AUDIT

This appendix 4E is based on accounts that have been audited. The auditor's report is provided with the accompanying statutory financial statements.

OPERATING AND FINANCIAL REVIEW

Operating results

The results are for the period from 1 July 2025 to 30 June 2026 for all SPC Global subsidiaries. The prior period comparatives comprise of the period 1 July 2024 to 30 June 2025 for SPC subsidiaries, along with post-acquisition periods of 21 November 2024 to 30 June 2025 for Natural Ingredients and 1 December 2024 to 30 June 2025 for all Original Juice Co and Nature One Dairy subsidiaries.

The prior period comparative information has been restated to reflect adjustments to previously reported amounts. Further details of the restatements are included in the accompanying audited statutory financial statements.

The consolidated net loss of the group for the financial year was $32.8 million against a restated net loss of $59.2 million in the prior period. Normalised EBITDA for the period was $38.5 million compared to a normalised EBITDA of $12.2 million in the prior year (FY25 proforma normalised EBITDA was $30.3 million). The normalisation adjustments comprise of one-off and non-recurring costs directly associated with ongoing restructuring and integration activities of the merged group. A further breakdown of the financial results for each business division can be found in the Segment Reporting note within the accompanying audited statutory financial statements.

REVIEW OF OPERATIONS

	30 June 2026 $000	*Restated* 30 June 2025 $000	Movement
			%
Gross revenue	404,019	383,004	5.5%
Rebates and promotions	(72,219)	(64,711)	11.6%
Net Revenue	**331,800**	**318,293**	**4.2%**
Loss after tax	(32,834)	(62,972)	(47.9%)
Add: Depreciation, amortisation and impairment	24,637	17,116	43.9%
Add: Net finance costs	28,274	20,036	41.1%
Add: Income tax expense	268	305	(12%)
Reported EBITDA	**20,346**	**(25,515)**	**193.4%**
Exceptional items:	16,751	21,707	(22.8%)
Restructuring and listing costs			
Share-based payments expense	1,419	2,248	(36.9%)
Prior period adjustments[2]	-	13,823	(100%)
Normalised EBITDA	**38,516**	**12,263**	**214.1**

From a proforma[1] perspective for FY25 total proforma net revenue of $376.2 million and normalised EBITDA of $30.3 million.

1 Proforma result for the full 12-month reporting period across all business divisions ended 30 June 2025
2 The prior period restatement of $8.2 million has already been recognised in restructuring costs. The amount presented above represents the remaining balance