FY26 Highlights

Maiden Full-Year Profit

Reflects successful restructuring and disciplined cost management

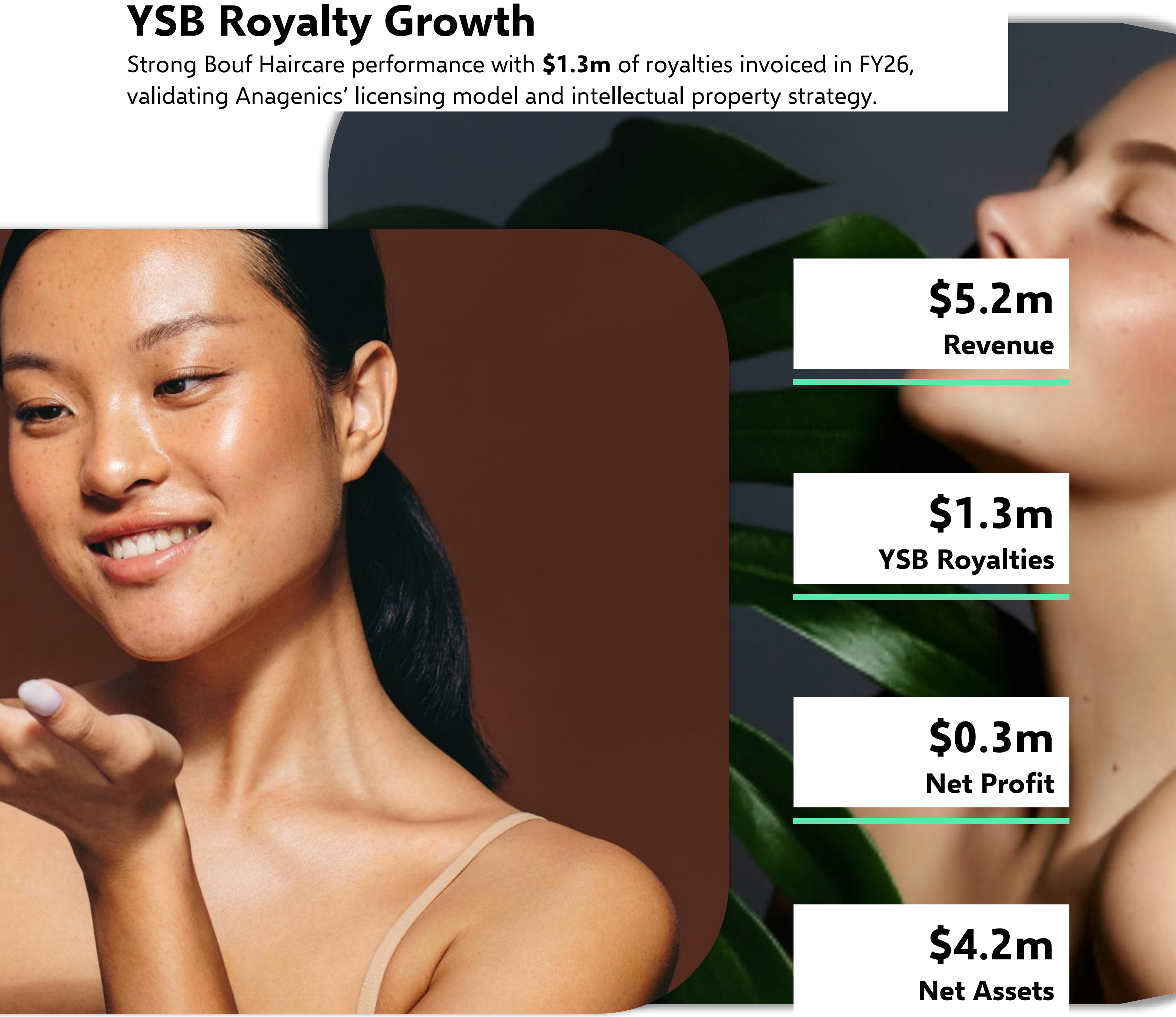
Anagenics Limited

ACN 111 304 119

Financial Report for the financial year ended 30 June 2026

YSB Royalty Growth

Strong Bouf Haircare performance with **$1.3m** of royalties invoiced in FY26, validating Anagenics' licensing model and intellectual property strategy.



$5.2m
Revenue

$1.3m
YSB Royalties

$0.3m
Net Profit

$4.2m
Net Assets

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DIRECTORS' REPORT

The Directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as 'the consolidated entity' or 'the group') consisting of Anagenics 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. Comparative financial information shown in these financial statements is for the year ended on 30 June 2025.

DIRECTORS

The names of each of the directors of the company in office during or since the end of the financial year are set out below, together with their qualifications, experience, and special responsibilities.

Mr Alexander (Sandy) Beard, Chairman (Non-executive) since 15 February 2022

Sandy is a seasoned Company Director, Investor and Investment professional focussed on driving value from small-cap ASX listed companies and private equity and early-stage investments. He is Chairman and a substantial holder in ASX listed Schoolblazer Limited, a diversified investment company. He has extensive experience working with investee businesses, both in providing advice and in direct management roles, especially bringing management expertise to early-stage businesses and in turning around financial performance to deliver substantial shareholder returns for sustained periods.

Sandy's key focus is extracting and overseeing the creation of shareholder value from the companies with which he is involved.

Sandy is currently the chair of Schoolblazer Ltd (ASX: SBZ), and FOS Capital Ltd (ASX: FOS). He is a Director of Big River Industries Ltd (ASX: BRI). Sandy was a director of Pure Foods Tasmania Limited (ASX: PFT) until May 2022 and Centrepoint Alliance Ltd (ASX: CAF) until September 2023.

Interests in shares: 9,320,100 fully paid ordinary shares.

Mr Scott Greasley, Director since 8 July 2022

Scott has over 15 years' experience across retail, e-commerce and wholesale within the branded consumer segment. He has led successful teams transforming underperforming markets across APAC, Asia and the Middle East into highly profitable regions. Scott's key offering is identifying and building market-leading consumer businesses that deliver significant EBITDA growth, with minimal investment. Scott has experience working in both private equity and ASX-listed environments.

Previously, Scott was the CEO of Anagenics Limited, leading the growth and expansion of the business via M&A activity whilst supporting day-to-day operations with the management team. Prior to joining Anagenics, Scott was Head of Greater China & Emerging Markets for Boardriders Inc., based in Hong Kong, where he led the transformation of the China marketplace, developing a strategic plan for the group across the region. He has also spent time with the Billabong Group in Singapore and Australia, operating across all verticals of the business.

Interests in shares: 2,382,255 fully paid ordinary shares.

Mr Phillip Christopher, Director (Non-executive) since 5 November 2021

Investment Director of Schoolblazer Limited, responsible for advising and guiding private investments including BLC Cosmetics prior to its acquisition by Anagenics Limited. Phillip also spent 6 years at Alceon Group where he was a director in the private equity team which made significant investments in e-commerce and proprietary brand-based businesses. Prior to that he was a member of the investment banking division of Goldman Sachs.

Interests in shares: 1,875,000 fully paid ordinary shares.

Mr Joshua Gordon, Director since 2 March 2026

Joshua was appointed as a Non-Executive Director of the Company on 2 March 2026. He is an experienced corporate finance executive, board director and principal investor with a proven track record of recapitalising, restructuring and repositioning listed small-cap companies to unlock significant shareholder value.

Joshua is Director – Corporate Finance at PAC Partners and is a director of Dalaroo Metals Ltd (ASX: DAL), Critical Resources Limited (ASX: CRR) and Skin Elements Limited (ASX: SKN). He is also a former director of Advance Metals Limited (ASX: AVM) and Traka Resources Limited (ASX: TKL).

Interests in shares: 38,043,469 fully paid ordinary shares and 10,000,000 Unlisted Options expiring on 12 February 2029 with an exercise price of $0.008.

Directors' Report (cont'd)

COMPANY SECRETARY

Mr Hemant Amin, Company Secretary, appointed 13 June 2024
Hemant is a certified practicing accountant (CPA) with over 34 years of accounting and finance experience. Hemant is an experienced finance professional previously working for various large multinational, public companies and smaller family-owned operations.
Hemant is Company Secretary and CFO of FOS Capital Limited (ASX: FOS).

PRINCIPAL ACTIVITIES

Anagenics is a health, wellness, and beauty business servicing wholesale and retail customers through an omnichannel model, offering premium branded products. The Group's underlying business strategy is to continue to grow revenue organically and efficiently, investing in brands and further expanding scale through its ongoing mergers and acquisitions strategy. As a brand and IP owner, Anagenics receives royalty payments from numerous licensing agreements.

The Group operates through its holding entity, Anagenics Limited (corporate head entity), with its main operating subsidiary, BLC Cosmetics Pty Ltd, which is an exclusive distributor of prestige beauty cosmetics and beauty equipment. BLC is a leading importer and distributor of prestige international and local skincare and wellbeing brands, namely Thalgo, Comfort Zone, Priori, and other premium brands. Operating under long-term and exclusive distribution agreements, BLC services over 1,000 spas, clinics, salons, retail stores and online in Australia, New Zealand, and the Pacific Islands.

REVIEW OF OPERATIONS AND SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

The Group recorded a maiden profit after tax of $308,472 for the financial year ended 30 June 2026, compared with a net loss after tax of $1,235,675 in FY25. This significant turnaround reflects the successful execution of the restructuring program undertaken during FY25, which simplified operations, reduced costs, and positioned the business for sustainable growth.

Revenue increased to $5.16 million in FY26, from $5.12 million in FY25. Despite operating with a more streamlined business following the exit of Face MediGroup, the Group maintained revenue while materially improving profitability through stronger gross margins, reduced operating costs, and increasing royalty income.

The benefits of the Group's restructuring were evident throughout FY26. Following the maiden half-year profit of $126,685 reported in 1H26, profitability improved further during the second half resulting in a maiden full-year profit after tax of $308,472. The Group continued to benefit from a significantly lower operating cost base, approximately annualised cost savings of $2.5 million, growing royalty income, and ongoing balance sheet repair initiatives. Ultimately, the benefits of the Company's turnaround strategy were reflected in liabilities declining by over 75%, borrowings being repaid in full, and net assets increasing by 131%.

Gross profit increased to $3.0 million from $2.4 million in FY25, reflecting an improved sales mix and the growing contribution of higher-margin royalty income.

Operating cash outflow also improved to $1.1 million, compared with $1.6 million in FY25. Cash flow performance strengthened throughout the year, with operating cash outflow reducing to $84,000 in 4Q26. The creditor catch-up program was completed during FY26, with payables and borrowings reduced from $2 million at the start of the business restructuring process in 2025 to $0.2 million by 30 June 2026, removing a significant legacy burden from the business.

The Group's financial position strengthened considerably during FY26. Total liabilities reduced from $2.3 million to $0.5 million, driven by significant reductions in trade creditors, repayment of borrowings, and lower lease liabilities. Trade and other payables reduced from $1.4 million to $0.4 million, while all borrowings were repaid during the year. Net assets increased from $1.8 million to $4.2 million, and cash and cash equivalents increased to $577,429 at year end. During the year the Company successfully completed a $2.25 million equity raising, providing additional capital to strengthen the balance sheet.

Directors' Report (cont'd)

The Company's core operating subsidiary, BLC Cosmetics, completed its restructuring during FY26 and transitioned to profitable trading. Management remains focused on leveraging BLC's established distribution platform and portfolio of premium beauty and wellness brands while evaluating additional products and complementary growth opportunities.

The Group's intellectual property licensing strategy registered strong performance over the year. Following the launch of Bouf Haircare by York Street Brands ("YSB") in May 2025, the brand maintained its strong performance. The partnership generated $0.5 million in royalties during the first half of FY26, increasing to $0.7 million of invoiced royalties by March 2026, and ultimately $1.3 million of invoiced royalties across FY26. The continued success of Bouf Haircare validates the commercial value of the Group's intellectual property portfolio and demonstrates the scalability of its licensing strategy. The Group terminated its agreement with Roquefort Therapeutics regarding the extension of the Lyramid intellectual property licence agreement and is in discussions with other groups to enter into new licence agreements.

As a result of the actions undertaken throughout FY25 and FY26, Anagenics is today a significantly stronger business with a streamlined operating structure, improved profitability, growing recurring royalty revenues, and a substantially strengthened balance sheet. The Group enters FY27 well positioned to execute against its strategic priorities:

- Maintaining sustainable profitability through disciplined cost management and operational efficiency;
- Expanding royalty revenue streams through additional licensing opportunities and growth from existing agreements;
- Supporting new product and brand releases;
- Pursuing strategic initiatives and targeted value-accretive acquisitions; and
- Creating long-term shareholder value through scalable recurring revenue streams and disciplined capital allocation.

Anagenics thanks its shareholders, employees, customers, suppliers, and strategic partners for their continued support throughout the year. The Board remains committed to building on recent momentum throughout FY27.

DIVIDENDS

The Company has not paid or declared any dividends during the financial year (2025: $Nil).

ENVIRONMENTAL, SOCIAL AND GOVERNANCE MATTERS

The Group is committed to its corporate responsibilities and published its environmental, social and governance statement as follows.

Environmental

The Group undertakes to act responsibly and commit to continually reducing the environmental impact resulting from the business as follows:

- Distribute brands which support and drive environmentally sustainable practices and values;
- Minimise contribution to landfill by using recyclable materials in its packaging;
- Participate in industry funded recycling schemes;
- Evaluate new distribution partners for environmental impact, ensuring alignment with the Company's environmental principles;
- When introducing new products, and when updating existing products, use innovative materials with improved recyclability and biodegradability; and
- At the ingredients level, aim to source those with minimal environmental footprint or those that are produced through organic and/or sustainable farming practices.

Social

The Group operates with the core values of diversity and respect for all genders, cultures, religions, and races and acts to live up to these values and contribute to society:

- Encourage support and respect for employees and endeavour to work with suppliers and vendors that respect internationally accepted labour and human rights;
- Provide an inclusive and supportive culture that is fair and responsible; and
- Remain committed to providing solutions for the problems faced by an ageing population and developing products and services that contribute to healthy longevity.

Directors' Report (cont'd)

Governance

The Group is committed to the delivery of the highest levels of honesty, integrity, and transparency in the way its business is conducted. The Group will:

- Work against fraud, corruption and any action that would undermine the business;
- Comply with the regulatory requirements in the jurisdictions in which the Group operates in, conducting our business with customers and suppliers according to local laws; and
- Maintain true and correct financial records of its business and undertake regular independent audits.

Given its size, the Group's operations are not regulated by any significant environmental law of the Commonwealth or of a State or Territory of Australia nor overseas.

DIRECTORS' MEETINGS

The number of Directors' meetings held during the financial year and the number of meetings attended by each director (while they were a director) are as follows:

	Directors' Meetings	
Director	**Eligible to attend**	**Attended**
Mr Alexander Beard	6	6
Mr Scott Greasley	6	6
Mr Phillip Christopher	6	6
Mr Joshua Gordon	2	2

SHARES UNDER OPTION

Unissued ordinary shares of the Company under share options at the date of this report are as follows:

	Expiry Date	Exercise Price	Options Issued
Unlisted options	12 Feb 2029	$0.008	122,282,609

On 12 February 2026, the Company issued 122,282,609 unlisted options with an option exercise price of $0.008, expiring on 12 Feb 2029 to Participating AFSL holders in the capital raising completed in February 2026.

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.

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is provided with this report on page 34.

NON-AUDIT SERVICES

Stannards Audit Pty Ltd was appointed as auditor of the consolidated entity during the year, and they did not provide any non-audit services to the Company.

Non-audit services were provided by the former auditors of the consolidated entity during the previous financial year, namely William Buck Audit (Vic) Pty Ltd, network firms of William Buck, and other non-related audit firms.

Directors' report (cont'd)

The directors are satisfied that the provision of the following non-audit services during the year by the auditor is compatible with the general standard of independence for auditors imposed by the Corporations Act 2001 for the following reasons:

- All non-audit services were subject to the corporate governance procedures adopted by Anagenics Limited and have been reviewed and approved by the Directors to ensure they do not impact on the integrity and objectivity of the auditor; and
- The non-audit services provided did not undermine the general principles relating to auditor independence as set out in APES 110 Code of Ethics for Professional Accountants (including Independence Standards), as they did not involve reviewing or auditing the auditor's own work, acting in a management or decision-making capacity for Anagenics Limited or any of its related entities, acting as an advocate for Anagenics Limited or any of its related entities, or jointly sharing risks and rewards in relation to the operations or activities of Anagenics Limited or any of its related entities.

Non-audit services payments to auditor:	**FY26** **$**	**FY25** **$**
Amounts paid and payable to Stannards Audit Pty Ltd or network firms	-	-
Amounts paid to former auditor William Buck Audit (Vic) Pty Ltd	-	25,000

REMUNERATION REPORT (AUDITED)

The Remuneration Report details the key management personnel (KMP) 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 KMP of the Group for and during the year consisted of the following directors and management of Anagenics Limited:

Officer	Position	Date Appointed
Mr Alexander Beard	Non-executive Chairman	15 February 2022
Mr Scott Greasley	Non-executive Director	8 July 2022
Mr Phillip Christopher	Non-executive Director	5 November 2021
Mr Joshua Gordon	Non-executive Director	2 March 2026

The Remuneration Report is set out under the following main headings:

- Principles used to determine the nature and amount of remuneration;
- Details of remuneration; and
- Share-based compensation.

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 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; and
- If and when appropriate, establish performance hurdles in relation to variable executive remuneration.

The Board assesses the appropriateness of the nature and amount of remuneration of directors and senior managers of the Group on a periodic basis by reference to relevant employment market conditions with the overall objective of ensuring maximum stakeholder benefit from the retention of a high-quality Board and executive team.

Directors' report (cont'd)

REMUNERATION REPORT (AUDITED) (CONT'D)

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 Board. The Board 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 Chairman's fees are determined independently of the fees of other Non-executive Directors based on comparative roles in the external market. The Chairman is not present at any discussions relating to the determination of his own remuneration.

ASX listing rules require the aggregate non-executive directors' remuneration to be determined periodically by a general meeting. The most recent determination was at the Annual General Meeting held on 8 November 2018, where the shareholders approved a maximum annual aggregate remuneration of $400,000.

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 combination of these comprises the executive's total remuneration. Fixed remuneration, consisting of base salary, superannuation and non-monetary benefits, is reviewed annually by the Board based on individual and business unit performance, the overall performance of the consolidated entity and comparable market remuneration.

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

	Short-term benefits Cash salary and fees $	Short-term benefits Employee entitlements $	Post-employment benefits Super-annuation $	Long-term benefits Employee Entitlements $	Share-based payments Equity & Options $	Total $
2026						
Non-Executive Directors:						
Alexander Beard[1]	20,833	-	-	-	-	20,833
Scott Greasley	10,417	-	-	-	-	10,417
Phillip Christopher	10,417	-	-	-	-	10,417
Joshua Gordon[1]	8,333	-	-	-	-	8,333
Total	**50,000**	-	-	-	-	**50,000**

1. Director fees payable to Alexander Beard were paid to Schoolblazer Limited.
   Joshua Gordon was appointed on 2 March 2026.

	Short-term benefits Cash salary and fees $	Short-term benefits Employee entitlements $	Post-employment benefits Super-annuation $	Long-term benefits Employee Entitlements $	Share-based payments Equity & Options $	Total $
2025						
Non-Executive Directors:						
Alexander Beard	-	-	-	-	-	-
Martin Cross	-	-	-	-	-	-
Phillip Christopher	-	-	-	-	-	-
Executive Directors:						
Karen Matthews[1]	89,196	-	-	-	-	89,196
Total	**89,196**	-	-	-	-	**89,196**

1. Karen Matthews was appointed as Executive Director and CEO on 8 March 2024, and she resigned on 31 October 2024.

Directors' report (cont'd)

REMUNERATION REPORT (AUDITED) (CONT'D)

Group performance and link to remuneration

No performance-based cash bonus or incentive payments have been made during the reporting period. The factors that are considered to affect Total Shareholder Return ('TSR') are summarised below:

	$ 2026	$ 2025	$ 2024	$ 2023	$ 2022
Operating Revenue	5,159,679	5,118,798	10,803,168	9,113,414	9,909,454
Profit/(loss) after Income Tax	308,472	(1,235,675)	(7,493,210)	(2,667,150)	(3,648,787)
Share price at financial year end	0.007	0.005	0.01	0.02	0.02
Total Dividends declared	-	-	-	-	-
Basic Earnings/(loss) per share	0.04	(0.26)	(1.89)	(1.00)	(1.74)

Remuneration structure

In accordance with best practice corporate governance, the structure of Non-executive Director and senior executive remuneration is separate and distinct.

Directors' and Key Management Personnel (KMP) shareholdings

The number of shares held in the Group during the financial year by each Director of Anagenics Limited, including their related parties, is set out below:

	Balance at beginning of year	Received as part of remuneration	Acquired by subscription	Other changes	Balance at end of year
2026					
Alexander Beard	9,320,100	-	-	-	9,320,100
Phillip Christopher	1,875,000	-	-	-	1,875,000
Scott Greasley	2,382,255	-	-	-	2,382,255
Joshua Gordon (appointed 2 Mar'26)[1]	-	-	-	38,043,469	38,043,469
2025					
Alexander Beard	4,340,000	-	-	4,980,100	9,320,100
Phillip Christopher	1,875,000	-	-	-	1,875,000
Scott Greasley	2,382,255	-	-	-	2,382,255
Karen Matthews (resigned 31 Oct'24)	-	-	-	-	-

1 - *Joshua Gordon participated in the capital raising completed by the Company in February 2026, and he acquired* 38,043,469 *fully paid ordinary shares.*

Directors' report (cont'd)

REMUNERATION REPORT (AUDITED) (CONT'D)

Unlisted Options with an option exercise price of $0.008, expiring on 12 Feb 2029, issued by the Company on 12 February 2026 is set out below:

2026	Balance at beginning of the year	Received as part of remuneration	Acquired by subscription	Other changes	Balance at end of year
Alexander Beard	-	-	-	-	-
Phillip Christopher	-	-	-	-	-
Scott Greasley	-	-	-	-	-
Joshua Gordon (appointed 2 Mar'26)[1]	-	-	-	10,000,000	10,000,000
2025					
Alexander Beard	-	-	-	-	-
Phillip Christopher	-	-	-	-	-
Scott Greasley	-	-	-	-	-
Karen Matthews (resigned 31 Oct'24)	-	-	-	-	-

1. Joshua Gordon acquired 10,000,000 unlisted options in Feb'26 which were issued by the Company as part of the capital raising completed in February 2026.

Directors' and KMP option holdings
The number of options held in the company during the financial year by each Director and KMP of Anagenics Limited, including their personally related parties, are set out below.

	Balance at beginning of year	Disposed / Expired	Received as part of remuneration	Other	Balance at end of year	Vested at end of year
2026						
Alexander Beard	-	-	-	-	-	-
Scott Greasley	-	-	-	-	-	-
Phillip Christopher	6,000,000	6,000,000	-	-	-	-
Joshua Gordon (appointed 2 Mar'26)	-	-	-	-	-	-
2025						
Alexander Beard	-	-	-	-	-	-
Scott Greasley	-	-	-	-	-	-
Phillip Christopher	6,000,000	-	-	-	6,000,000	6,000,000
Karen Matthews (resigned 31 Oct'24)	-	-	-	-	-	-

The remuneration for Directors is currently not linked to the Company's financial performance or share price. None of the remuneration of the Directors shown in this report was considered at risk.

Service Agreements
Remuneration and other terms of employment for key management personnel are formalised in service agreements.

This ends the audited Remuneration Report for the year ended 30 June 2026.

Directors' report (cont'd)

CYBER RISK

The integrity, availability, and confidentiality of data within the Company's information and operational technology systems may be subject to intentional or unintentional disruption. The Company continues to invest in robust processes and technology, supported by specialist cyber security skills to prevent, detect, respond, and recover from such attacks should one occur.

The Board considers cyber risks regularly, commensurate with the evolving nature of this risk and the level of internal activity.

EVENTS SUBSEQUENT TO BALANCE DATE

The directors are not aware of any matters or circumstances not otherwise dealt with in this report that have significantly or may significantly affect the operations or the state of affairs of the consolidated entity in future financial years.

ROUNDING OF AMOUNTS

In accordance with ASIC Corporations (Rounding in the Financial/Directors' Reports) Instrument 2016/191, the amounts in the directors' report and in the financial report have been rounded to the nearest dollar.

CORPORATE GOVERNANCE STATEMENT

The Board of Directors of Anagenics Limited is responsible for corporate governance. The Board has chosen to prepare the Corporate Governance Statement (CGS) in accordance with the fourth edition of the ASX Corporate Governance Council's Principles and Recommendations, under which the CGS may be made available on the Company's website.

Accordingly, a copy of the Company's CGS is available on the Anagenics Limited website at:
https://www.anagenics.com/corporate-governance

Signed on 28 August 2026 in accordance with a resolution of the Directors made pursuant to section 298(2) of the *Corporations Act 2001*.

Alexander (Sandy) Beard Director 28 August 2026	Scott Greasley Director 28 August 2026

Consolidated Statement of Profit and Loss and Other Comprehensive Income
For the Year Ended 30 June 2026

	Notes	FY26 $	FY25 $
Revenue			
Operating revenue	4	5,159,679	5,118,798
Cost of sales		(2,159,558)	(2,709,099)
Gross profit		3,000,121	2,409,699
Other income	4	13,364	86,359
Gain on reversal of Face Medi Acquisition	5	-	300,214
Expenses			
Selling and distribution expense		(168,230)	(453,965)
Bad debt provision write-back/(expense)		-	(41,305)
Administrative and employment expenses		(2,015,829)	(2,496,524)
Depreciation and amortisation		(186,236)	(200,398)
Other operating expenses		(265,565)	(164,489)
Finance costs		(69,153)	(40,503)
Business restructuring expenses		-	(634,763)
Profit/(Loss) before income tax expense		**308,472**	**(1,235,675)**
Income tax expense	6	-	-
Profit/(Loss) after income tax expense		**308,472**	**(1,235,675)**
Other comprehensive income			
Items that may be reclassified to profit or loss:			
Exchange differences on translating foreign controlled entities		(8,111)	2,309
Total comprehensive income/(loss) attributable to the owners of Anagenics Limited		**300,361**	**(1,233,366)**
		.	
Earnings/(loss) per share attributable to the equity holders of the entity:			
Basic earnings/(loss) per share (cents per share)	9	0.04	(0.26)
Diluted earnings/(loss) per share (cents per share)	9	0.04	(0.26)

The above statement should be read in conjunction with the accompanying notes.

Consolidated Statement of Financial Position as at 30 June 2026

	Notes	30 June 2026 $	30 June 2025 $
Current Assets			
Cash and cash equivalents		577,429	395,519
Trade and other receivables	10	805,411	574,848
Inventories	11	1,028,149	967,718
Prepayments		333,559	-
Total Current Assets		**2,744,548**	**1,938,085**
Non-Current Assets			
Plant and equipment		22,204	17,228
Right of use assets	15	27,713	193,973
Intangibles	12	1,952,431	1,952,431
Total Non-Current Assets		**2,002,348**	**2,163,632**
Total Assets		**4,746,896**	**4,101,717**
Current Liabilities			
Trade and other payables	13	446,064	1,399,222
Loans and borrowings	14	-	541,216
Lease liabilities	15	33,192	220,566
Provisions		41,545	27,955
Total Current Liabilities		**520,801**	**2,188,959**
Non-Current Liabilities			
Lease liabilities	15	-	86,270
Total Non-Current Liabilities		**-**	**86,270**
Total Liabilities		**520,801**	**2,275,229**
Net Assets		**4,226,095**	**1,826,488**
Equity			
Contributed equity	16	69,280,432	67,181,186
Reserves		(65,386)	(57,275)
Accumulated losses		(64,988,951)	(65,297,423)
Total Equity		**4,226,095**	**1,826,488**

The above statement should be read in conjunction with the accompanying notes.

Consolidated Statement of Changes in Equity for the year ended 30 June 2026

	Contributed Equity $	Share Based Payments Reserve $	Foreign currency translation reserve $	Accumulated losses $	Total $
As at 1 July 2024	**66,831,186**	**112,444**	**(172,028)**	**(64,061,748)**	**2,709,854**
Loss after tax for the year	-	-	-	(1,235,675)	(1,235,675)
Exchange differences on translating foreign controlled entities	-	-	2,309	-	2,309
Total comprehensive income for the year	-	-	2,309	(1,235,675)	(1,233,366)
Transactions with owners in their capacity as owners:					
Issue of shares to FOS Capital (note 16)	350,000	-	-	-	350,000
As at 30 June 2025	**67,181,186**	**112,444**	**(169,719)**	**(65,297,423)**	**1,826,488**

	Contributed Equity $	Share Based Payments Reserve $	Foreign currency translation reserve $	Accumulated losses $	Total $
As at 1 July 2025	**67,181,186**	**112,444**	**(169,719)**	**(65,297,423)**	**1,826,488**
Profit after tax for the year	-	-	-	308,472	308,472
Exchange differences on translating foreign controlled entities	-	-	(8,111)	-	(8,111)
Total comprehensive income for the year	-	-	(8,111)	308,472	300,361
Transactions with owners in their capacity as owners:					
Issue of shares – Share placement (note 16)	2,250,000	-	-	-	2,250,000
Issue of unlisted options (note 16)	122	-	-	-	122
Share placement transactions costs (note 16)	(150,876)	-	-	-	(150,876)
As at 30 June 2026	**69,280,432**	**112,444**	**(177,830)**	**(64,988,951)**	**4,226,095**

The above statement should be read in conjunction with the accompanying notes.

Consolidated Statement of Cash Flows for the year ended 30 June 2026

	Notes	FY26 $	FY25 $
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		4,311,527	5,344,107
Payments to suppliers and employees (inclusive of GST)		(6,328,110)	(7,353,386)
Interest received		13,364	2,646
Interest paid		(69,153)	(40,503)
Royalties received		1,002,959	372,603
Grant income and other benefits from government		-	98,410
Net cash used in operating activities	17	**(1,069,413)**	**(1,576,123)**
Cash flows from investing activities			
Purchases of plant and equipment		(24,952)	-
Net cash used in investing activities		**(24,952)**	**-**
Cash flows from financing activities			
Proceeds from issue of shares	16	2,250,000	-
Proceeds from issue of options	16	122	-
Share issue costs	16	(150,876)	-
Proceeds from borrowings	14	528,000	790,000
Repayment of borrowings	14	(1,069,216)	(247,866)
Repayment of leasing liabilities		(273,644)	(196,726)
Net cash provided by financing activities		**1,284,386**	**345,408**
Net increase/(decrease) in cash held		**190,021**	**(1,230,715)**
Cash and cash equivalents at beginning of financial year		395,519	1,623,925
Effect of exchange rate changes on cash and cash equivalents		(8,111)	2,309
Cash and cash equivalents at the end of the financial year		**577,429**	**395,519**

The above statement should be read in conjunction with the accompanying notes.

Notes to the Consolidated Financial Statements for the Year Ended 30 June 2026

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.

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

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.

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

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

During the year ended 30 June 2026, the Group recognised royalty income of $1,305,976 under a 10-year intellectual property licence agreement, which supports the Group's ongoing operations and the Directors' going concern assessment.

On 30 June 2026 the Group had total cash on hand of $577,429 and positive net working capital of $2,223,747. During the year ended 30 June 2026, the Group incurred net cash outflows from operating activities of $1,069,413. Notwithstanding this, the Directors of the Group maintain that the Group continues to trade as a going concern and will be able to realise its assets and discharge its liabilities in the normal course of business, due to the following matters:

Access to finance

The Company completed a capital raising in February 2026 to raise $2.25 million and has the ability to access capital to meet cash and working capital requirements, if required for a period of at least 12 months from the date of signing this report. Based upon the assumptions set out in the cash flow forecast, and the aforementioned factors, the Directors of the Group have applied the going concern basis of accounting in these financial statements.

Notes to the Consolidated Financial Statements for the Year Ended 30 June 2026

MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

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 22.

Principles of consolidation

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

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.

The acquisition of subsidiaries is accounted for using the acquisition method of accounting. A change in ownership interest, without the loss of control, is accounted for as an equity transaction, where the difference between the consideration transferred and the book value of the share of the non-controlling interest acquired is recognised directly in equity attributable to the parent.

Where the consolidated entity loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and non-controlling interest in the subsidiary together with any cumulative translation differences recognised in equity. The consolidated entity recognises the fair value of the consideration received and the fair value of any investment retained together with any gain or loss in profit or loss.

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 Anagenics 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.

The foreign currency reserve is recognised in profit or loss when the foreign operation or net investment is disposed of.

Notes to the Consolidated Financial Statements for the Year Ended 30 June 2026

MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

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.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Royalty Income

Royalty income is recognised systematically over the life of the royalty period, in accordance with the terms of the underlying contract. Where the consideration is based on the licensee's sales of products, revenue is recognised when those sales occur.

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.

Inventories

Raw materials, work in progress and finished goods are stated at the lower of cost and net realisable value on a 'first in first out' basis. Cost comprises direct materials and delivery costs, direct labour, import duties and other taxes 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 on hand is stated at the lower of cost and net realisable value. Cost comprises 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.

Notes to the Consolidated Financial Statements for the Year Ended 30 June 2026

MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

Intangible assets

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Goodwill

Goodwill arises on the acquisition of a business. Goodwill is not amortised. Instead, goodwill is tested annually for impairment, or more frequently if events or changes in circumstances indicate that it might be impaired and is carried at cost less accumulated impairment losses. Impairment losses on goodwill are taken to profit or loss and are not subsequently reversed.

Patents and trademarks

Significant costs associated with patents and trademarks are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 10 years.

Impairment of non-financial assets

Goodwill and other intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Borrowings

Loans and borrowings are initially recognised at the fair value of the consideration received, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

New Accounting Standards and Interpretations not yet mandatory or early adopted

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 consolidated entity has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Rounding of amounts

The parent entity and the consolidated entity have applied the relief available under ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 and accordingly, the amounts in the consolidated financial statements and in the directors' report have been rounded to the nearest dollar.

Notes to the Consolidated Financial Statements for the Year Ended 30 June 2026

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 that 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.

Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

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.

Goodwill and other indefinite life intangible assets

The consolidated entity tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill and other indefinite life intangible assets have suffered any impairment, in accordance with the accounting policy stated in note 1. The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. These calculations require the use of assumptions, including estimated discount rates based on the current cost of capital and growth rates of the estimated future cash flows.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The consolidated entity assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the consolidated entity and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Deferred tax assets (DTA)

The Directors have not recognised any deferred tax assets for carry-forward tax losses or timing differences as it is uncertain as to when or if those timing differences or tax losses will be utilised either under loss carry-forward rules or through the derivation of assessable taxable income.

The Group has estimated unutilised tax losses of $40.4 million (2025: $40.8 million). Additionally, there are other deductible temporary differences resulting in a net potential deferred tax asset position for the Group of approximately $0.16 million (2025: $0.91 million), calculated using the prevailing Australian corporate tax rate of 25% for the Group.

Notes to the Consolidated Financial Statements for the Year Ended 30 June 2026

3. OPERATING SEGMENTS

Identification of reportable operating segments

During the period the chief operating decision maker (being the Board) determined that the group now operates in two operating segments, namely "Consumer and Health" and "Corporate", primarily in Australia.

Intersegment transactions

Intersegment transactions were made at market rates and 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 were no individual customers with revenues greater than 10% of trading revenues in the consolidated entity.

The accounting policy in respect of segment operating disclosures is in accordance with the adoption of AASB 8 Operating Segments and is presented as follows:

2026	Anagenics Corporate $	Consumer & Health $	Group Total $
Sales to external customers	-	3,853,703	3,853,703
Royalty income	-	1,305,976	1,305,976
Other income	13,364	-	13,364
Total	**13,364**	**5,159,679**	**5,173,043**
Profit after tax	(326,192)	634,664	308,472
Total assets	3,641,986	1,104,910	4,746,896
Total liabilities	222,269	298,532	520,801

2025	Anagenics Corporate $	Consumer & Health $	Group Total $
Sales to external customers	-	4,746,195	4,746,195
Royalty income	-	372,603	372,603
Other income	2,646	383,927	386,573
Total	**2,646**	**5,502,725**	**5,505,371**
Loss after income tax	(358,769)	(876,906)	(1,235,675)
Total assets	2,245,768	1,855,949	4,101,717
Total liabilities	599,105	1,676,124	2,275,229

Notes to Consolidated Financial Statements for the Year Ended 30 June 2026

4. REVENUE

	FY26 $	FY25 $
Operating Revenue		
Sale of goods transferred at a point in time	3,853,703	4,746,195
Royalty income	1,305,976	372,603
Total Operating Revenue	**5,159,679**	**5,118,798**
Other Revenue		
Interest income	13,364	2,646
Other	-	83,713
Total Other Revenue	**13,364**	**86,359**

5. GAIN ON REVERSAL OF FACE MEDIGROUP ACQUISITION

On 30 September 2024, the Company exited the Face MediGroup (FMG) business, which was acquired by the Company on 29 September 2023, subject to deferred settlement, due to be completed on 30 September 2024. The Company decided not to complete deferred settlement and transferred the FMG business, which had not achieved a sustainable level of profitability, back to the vendors of the FMG business. The vendors of the FMG business took over all FMG assets, liabilities and business-specific employees with their accrued entitlements, allowing the Company to reduce its operating costs and avoid significant further losses. Below is a summary of the net gain (non-cash) on the reversal of the FMG business acquisition, recorded for the year ended 30 June 2025.

Assets and liabilities transferred to vendor FMG Business		
Cancellation of deferred consideration payment	-	400,000
Transfer of loans owing to the FMG vendor	-	270,000
Transfer of FMG inventory	-	(339,007)
Expenses paid for transfer of the FMG business	-	(30,779)
Net gain (non-cash) on reversal of Face MediGroup Acquisition	**-**	**300,214**

6. INCOME TAX EXPENSE

Prima facie tax benefit/expense on profit before income tax is reconciled to the income tax expense as follows:

Profit / (loss) before income tax	308,472	(1,235,675)
Prima facie income tax (benefit) / payable on profit/(loss) before		
Income tax at 25% (2025: 25%)	77,118	(308,919)
Other (not assessable)/not deductible expenses	(12,998)	35,045
Deferred tax assets not recognised	-	273,874
Recoup losses from prior years	(64,120)	-
Income tax expense	-	-

The Directors have not recognised any deferred tax assets for carry forward tax losses or timing differences as it is uncertain as to when or if those timing differences or tax losses will be utilised either under loss carry forward rules of through the derivation of assessable taxable income. At 30 June 2026 the value of deferred tax assets was $10.1 million (2025: $10.2 million).

Notes to Consolidated Financial Statements for the Year Ended 30 June 2026

7. KEY MANAGEMENT PERSONNEL DISCLOSURES

Directors and key management personnel compensation

Refer to the Remuneration Report contained in the Directors' Report for details of the remuneration paid or payable to each member of the Group's KMP for the year ended 30 June 2026.

Compensation
The aggregate compensation made to directors and other KMP of the consolidated entity is set out below:

	2026 $	2025 $
Short-term employee benefits	50,000	89,196
Post-employment benefits	-	-
Long-term benefits	-	-
Share-based payments	-	-
Total	**50,000**	**89,196**

8. AUDITOR'S REMUNERATION

Amounts received or due and receivable by auditors for the Parent Entity and Consolidated entity:

	FY26 $	FY25** $
Audit of the financial report of the entity	16,000	96,844
For the Half-year review of the financial report of the entity *	12,000	-
Other assurance services	-	20,500
Total	**28,000**	**117,344**

* For the half-year review of the financial report of the entity fees were paid to Connect National Audit Pty Ltd, which merged its operations with Stannards Audit Pty Ltd.

** For financial year 2025, fees were paid to William Buck Audit Pty Ltd and their related entities

9. EARNINGS PER SHARE

	FY26 $	FY25 $
Earnings/(Loss) for the year attributable to the owners of Anagenics Limited	308,472	(1,235,675)
Basic earnings/(loss) per share (in cents)	0.04	(0.26)
Diluted earnings/(loss) per share (in cents)	0.04	(0.26)
Basic and diluted earnings per share are identical, as the inclusion of potential ordinary shares does not change the calculated amount.		
	Number	**Number**
Weighted average number of ordinary shares used in calculating basic earnings per share	696,402,630	469,375,155
Weighted average number of unlisted options used in calculating dilutive earnings / (loss) per share	46,567,898	-

Notes to Consolidated Financial Statements for the Year Ended 30 June 2026

10. TRADE AND OTHER RECEIVABLES

	FY26	FY25

	$	$
Trade receivables	857,228	626,889
Less: Allowance for expected credit losses	(51,817)	(52,041)
Total	**805,411**	**574,848**

Sales on credit are extended to certain customers and vary by individual customer and by distribution channel. Repayment terms are typically at time of ordering (D2C) otherwise 30 days from invoice date (B2B).

Trade receivables ageing analysis at 30 June is:

Current	817,188	481,263
More than 30 days past due	7,303	53,293
More than 60 days past due	1,602	28,780
More than 90 days past due	31,135	63,553
Total	**857,228**	**626,889**

The Consolidated entity has an impairment provision of $51,817 as at 30 June 2026 (2025: $52,041) to cover any potential credit loss in the future.

Effective interest rates and credit risk

The Group does not have a significant concentration of credit risk with respect to any other single counterparty nor any group of counterparties other than those receivables specifically provided for. The class of assets described as 'trade and other receivables' is the main source of credit risk related to the Group.

Certain customers receive specific credit terms with repayment terms varying depending on volume spend and revenue channel. These are generally repayable within 30 days from the end of the month.

There is no interest rate risk for the balances of trade and other receivables. There is no material credit risk associated with other receivables.

11. INVENTORIES

	FY26	FY25
	$	$
Raw materials at net realisable value	-	18,989
Finished goods at net realisable value	1,028,149	948,729
Total	**1,028,149**	**967,718**

No provisions for inventory write-down was recognised to net realisable value was recognised for the year ended 30 June 2026 (2025: $Nil).

12. INTANGIBLES

Patents and Trademarks	1,440	1,440
Goodwill	1,950,991	1,950,991
Total	**1,952,431**	**1,952,431**

There was no movement in the carrying value of Patents and Trademarks, and goodwill.

Goodwill
Goodwill relates to Anagenics' acquisition of BLC Cosmetics Pty Limited in October 2021.

Notes to Consolidated Financial Statements for the Year Ended 30 June 2026

INTANGIBLES (CONT'D)

The key inputs used in the discounted cash flow analysis to assess these carrying values were as follows:

BLC Goodwill	**FY26**	**FY25**
Sales revenue (% compound annual growth rate)	2.5%	2.4%
Budgeted gross margin (%)	50%	51%
Long-term growth rate (%)	2.5%	2.5%
Pre-tax discount rate (%)	14.4%	14.4%

Management determined the values assigned to each of the above key assumptions as follows:

Assumption	Approach
Sales volumes	Historical averages (by channel – B2B / D2C) taking into account the brand portfolio (acquisitions/disposals), specific business strategies and expected market trends.
Sales Price	Average annual historic growth rate over five-year forecast period based on current industry trends and long-term inflation expectations.
Gross margin	Based on past performance and management expectations for the future.
Annual capital expenditure Long-term growth rate	Expected minimum cash outlay to maintain and grow existing business. A weighted average sustainable growth rate used to extrapolate cash flow annuity beyond the budget period.
Pre-tax discount rate	Weighted average cost of capital (WACC) under the CAPM model using latest risk-free rates.

Reasonable possible changes in the key assumptions would have the following impact on the recoverable amounts of the BLC CGU:

Details	Increase/(Decrease) in % Rate	Decrease in recoverable amount
Sales revenue (%)	-1.00%	413,016
Gross margin (%)	-1.00%	201,971
Long-term growth rate (%)	-2.00%	158,085
Pre-tax discount rate (%)	0.50%	209,252

13. TRADE AND OTHER PAYABLES

	FY26	FY25
	$	$
Trade payables	315,927	1,058,191
Deferred revenue	5,402	44,237
Other payables	124,735	296,794
Total	**446,064**	**1,399,222**

Trade payables are amounts owing primarily for the purchase of inventory from local and overseas suppliers. These are transacted under typical commercial conditions with credit terms up to 60 days from invoice.

14. LOANS AND BORROWINGS

Shopify Loans[1]	-	91,216
Loans from related parties[2]	-	450,000
Total	**-**	**541,216**

Notes to Consolidated Financial Statements for the Year Ended 30 June 2026

LOANS AND BORROWINGS (CONT'D)

1). The loan facility from Shopify, a multinational e-commerce company, was an unsecured loan facility of $340,000. Fifteen per cent of sales proceeds received on the Shopify e-commerce platform were used to repay the loan. The loan facility expired and is due for repayment and the loan was repaid in full on 20 May 2026. The implied interest rate is 10% per annum.

2). The Consolidated entity received an unsecured interest-free loan of $450,000 from Directors and related parties during the financial year ended 30 June 2025, and this loan was repaid in full during the year ended 30 June 2026.

15. LEASES

This note provides information for leases where the Group is a lessee.

Amounts recognised in the Statement of Financial Position
The statement of financial position shows the following amounts relating to leases.

	FY26	FY25
	$	$
Right of use assets – Office Space	27,713	193,973
Lease liabilities		
Current	33,192	220,566
Non-current	-	86,270
Total	**33,192**	**306,836**

There were no additions to right of use assets during FY26 (2025: nil).

Future minimum lease payments at balance date were as follows:

Minimum lease payments due	**Within 1 year**	**1-2 years**	**2-5 years**	**Total**
2026	$	$	$	$
Lease payments	33,261	-	-	**33,261**
Finance charges	(69)	-	-	**(69)**
	33,192	**-**	**-**	**33,192**
2025				
Lease payments	229,205	64,437	23,510	**317,152**
Finance charges	(8,639)	(1,437)	(240)	**(10,316)**
	220,566	**63,000**	**23,270**	**306,836**

Notes to Consolidated Financial Statements for the year ended 30 June 2026

16. ISSUED CAPITAL

Fully paid Ordinary shares	FY26 Number	FY25 Number	FY26 $	FY25 $
At the beginning of the year	**496,320,360**	**461,320,360**	**67,181,186**	**66,831,186**
Shares issued – FOS Capital*	-	35,000,000	-	350,000
Shares issued – Share placement	489,130,435	-	2,250,000	-
Share issue costs	-	-	(150,876)	-
At the end of the year	**985,450,795**	**496,320,360**	**69,280,310**	**67,181,186**

* In April 2025 shareholders approved the issue of 35,000,000 shares to FOS Capital (ASX: FOS) at an issue price of 1c per share, as compensation for services provided by FOS Capital relating to the restructure of the Company. FOS Capital was engaged by the Anagenics Board on commercial arm's-length terms.

The holders of ordinary shares are entitled to participate in dividends and the proceeds on winding up of the Company. On a count at meetings of the Company, each holder of ordinary shares has one vote in person or by proxy, and upon a poll each share is entitled to one vote. The Company does not have a limited amount of authorised capital and the fully paid ordinary shares have no par value.

Unlisted options	FY26 Number	FY25 Number	FY26 $	FY25 $
At the beginning of the year	**-**	**-**	**-**	**-**
Unlisted Options issued (as part of the share placement)	122,282,609	-	122	-
At the end of the year	**122,282,609**	**-**	**122**	**-**
Total Equity at the end of the year			**69,280,432**	**67,181,186**

On 12 February 2026, the Company issued 122,282,609 unlisted options with an option exercise price of $0.008, expiring on 12 Feb 2029, to Participating AFSL holders in the capital raising completed in February 2026.

Capital risk management

The Group's objectives when managing capital are to safeguard its ability to continue as a going concern, so that it can provide superior returns for shareholders and maintain an optimum capital structure with a low cost of capital. The Group continues to actively pursue meaningful growth through its merger and acquisition strategy as it seeks to scale and drive efficiencies and ultimately achieve sustainable profitability.

Notes to Consolidated Financial Statements for the year ended 30 June 2026

17. CASH FLOW INFORMATION

Reconciliation of profit/(loss) after income tax to net cash used in operating activities

	FY26	FY25
	$	$
Profit/(loss) after income tax for the year	308,472	(1,235,675)
Adjustments for:		
depreciation and amortisation	186,236	200,398
Gain on reversal of Face MediGroup acquisition	-	(300,214)
bad and doubtful debts	-	41,305
foreign exchange movements	-	-
Changes in operating assets and liabilities		
decrease/(increase) in trade and other receivables	(230,563)	35,339
(Increase)/decrease in inventories	(60,431)	169,684
decrease/(increase) in prepayments	(333,559)	76,242
decrease in trade and other payables	(953,158)	(353,223)
(decrease)/increase in provisions	13,590	(209,979)
Net cash used in operating activities	**(1,069,413)**	**(1,576,123)**

18. RELATED PARTY TRANSACTIONS

The Group's related parties are as follows:

Parent entity
Anagenics Limited is the ultimate parent entity.

Subsidiaries
For details of disclosures relating to subsidiaries, refer to Note 21. Transactions and balances between subsidiaries and the Company have been eliminated on consolidation of the Group.

Transactions with related parties
Schoolblazer Limited (formerly known as Hancock and Gore Limited) (SBZ) provided an unsecured interest free loan of $200,000 during the financial year ended 30 June 2025 and this loan was repaid in February 2026.

Alexander Beard (Chairman) provided an unsecured interest-free loan of $150,000 during the financial year ended 30 June 2025 and this loan was repaid in February 2026.

Con Scrinis (director of BLC Cosmetics Pty Ltd) provided an unsecured interest-free loan of $100,000 during the financial year ended 30 June 2025 and this loan was repaid in February 2026.

In relation to director services rendered by Alexander Beard (Chairman), Anagenics Limited paid Director fees of $20,833 to Schoolblazer Limited (SBZ) for the year ended 30 June 2026 (2025: Nil).

In December 2023, 9 million options at an exercise price of $0.06, expired on 31 December 2025, were issued to HNG for services provided to the consolidated entity, an implied cost of $41,712 was recorded for option issued to HNG in the financial year ended 30 June 2025.

Notes to Consolidated Financial Statements for the year ended 30 June 2026

19. EVENTS SUBSEQUENT TO BALANCE DATE

The directors are not aware of any matters or circumstances not otherwise dealt with in this report that has significantly or may significantly affect the operations or the state of affairs of the consolidated entity in future financial years.

20. FINANCIAL RISK MANAGEMENT

The Group's activities expose it to a number of financial risks as described below. The Group's overall risk management program seeks to minimise potential adverse effects on the financial performance of the Group. The fair values of financial assets and liabilities equate to the carrying value as reported and is at historical cost.

(a) Credit risk

Credit risk arises from cash and cash equivalents and deposits with banks and financial institutions, as well as credit exposures to wholesale and retail customers, including outstanding receivables.

Credit risk is managed on a Group basis. For banks and financial institutions, only independently rated parties with a minimum rating of 'AA-' are accepted.

If wholesale customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, management assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board.

Sales to retail customers are settled by industry-leading and secure payment gateways, mitigating credit risk.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and / or region.

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying value and classification of those financial assets (net of any provisions) as presented in the consolidated statement of financial position.

Trade receivables and other current assets
These financial assets are initially recorded at historical cost. The Group applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are primarily based on the payment profile for recent historic sales and the respective credit losses occurring during the corresponding period. The loss rates are also adjusted to reflect current and forwarding-looking macroeconomic factors affecting the customer's ability to settle the amounts outstanding. The Group has identified specific industry trends and general economic performance for those countries in which the customers are domiciled to be the most relevant factors when estimating credit loss rates.

The historical rates reflect the type of customers for which balances remain outstanding (e.g. wholesalers), their specific circumstances and the current and forwarding-looking macroeconomic factors affecting the customer's ability to settle the amount outstanding. In so doing, the Group has considered any recent changes in interest rates, inflation, and gross domestic product (GDP) as the most relevant factors. Where necessary historical loss rates have also been adjusted to reflect the expected impact arising from the changes in the underlying trading conditions.

Trade receivables are written off when there is no reasonable expectation of recovery. Indicators include, amongst others, the failure of a debtor to engage in a repayment plan with the Group, and a failure to make contractual payments for a period of greater than 90 days past due. Impairment losses on trade receivables are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

Notes to Consolidated Financial Statements for the Year Ended 30 June 2026

FINANCIAL RISK MANAGEMENT (CONT'D)

(b) Liquidity risk

Financial liabilities consist primarily of trade and other payables for which the contractual maturity dates are within 6 months of the reporting date. The amounts are recorded at historical nominal cost.

The Group manages liquidity risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities;
- managing credit risk related to financial assets; and
- only investing surplus cash with major financial institutions.

(c) Market risk

The directors have determined that the Group had no material exposure to any market risk in its financial instruments for the year ended 30 June 2026 (2025: nil), which include interest rate risk, price risk and foreign exchange risk.

21. 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 of entity	Country of Incorporation	Owned (%) FY26	Owned (%) FY25
Subsidiaries of Anagenics Limited:			
Advangen Pty Ltd	Australia	100	100
BLC Cosmetics Pty Limited	Australia	100	100
Subsidiaries of BLC Cosmetics Pty Limited:			
BLC Cosmetics (NZ) Limited	New Zealand	100	100
Subsidiaries of Advangen Pty Limited:			
Advangen International Pty Ltd	Australia	100	100
Advangen LLC	USA	100	100

Notes to Consolidated Financial Statements for the Year Ended 30 June 2026

22. PARENT ENTITY INFORMATION

The following information has been extracted from the books and records of the parent, Anagenics Limited, and has been prepared on the same basis as the consolidated financial statements. Investments in subsidiaries and intercompany loans are accounted for at cost, less any impairment estimates, in the financial statements of the parent entity:

Statement of Financial Position	**FY26**	**FY25**
	$	$
Current assets	863,530	1,523,140
Non-current assets	8,311,820	5,304,054
Total Assets	**9,175,350**	**6,827,194**
Liabilities		
Current liabilities	222,269	441,030
Non-current liabilities	-	33,192
Total Liabilities	**222,269**	**474,222**
Net Assets	**8,953,081**	**6,352,972**
Equity		
Issued capital	69,280,432	67,181,186
Accumulated losses	(60,439,795)	(60,940,658)
Share based payments reserves	112,444	112,444
Total Equity	**8,953,081**	**6,352,972**
Statement of Profit or Loss and Other Comprehensive Income		
Profit/(Loss) of the parent entity	516,420	(358,769)
Total comprehensive loss	**516,420**	**(358,769)**

Contingent liabilities and commitments of the parent entity

The parent entity has provided bank guarantees in relation to a commercial office lease (see Note 23). It did not have any other material contingent liabilities or commitments as at 30 June 2026.

Material Accounting Policies of the parent entity

The financial information of the parent entity has been prepared on the same basis as the consolidated financial statements except for investments in subsidiaries. These are accounted for at cost in the financial statements of the parent entity. Dividends received from subsidiaries are recognised in the parent entity's profit or loss when its right to receive the dividend is established.

The Directors of the parent entity employ significant judgement to assess impairment indicators of the parent entity's investments in subsidiaries on an ongoing basis. No impairment charge was recognised on these assets in the financial year but an impairment charge may be required in the future dependent upon the ability of the subsidiaries to provide returns on these investments. Any loans advanced by the parent entity to its subsidiaries are fully provided for as they are not expected to be repaid in the foreseeable future.

23. CONTINGENT LIABILITIES

The Group has provided bank guarantees as at 30 June 2026 of $141,932 (2025: $141,932) relating to the lease of commercial office space.

CONSOLIDATED ENTITY DISCLOSURE STATEMENT

DETAILS OF CONSOLIDATED ENTITIES

Name of Entity	Type of Entity	Country of Incorporation	% share capital held	Tax Residency	Foreign Jurisdiction
Anagenics Limited	Body corporate	Australia		Australia	n/a
Advangen Pty Ltd	Body corporate	Australia	100%	Australia	n/a
BLC Cosmetics Pty Limited	Body corporate	Australia	100%	Australia	n/a
Advangen International Pty Ltd	Body corporate	Australia	100%	Australia	n/a
BLC Cosmetics (NZ) Limited	Body corporate	New Zealand	100%	Foreign	New Zealand
Advangen LLC	Body corporate	USA	100%	Foreign	USA

Basis of preparation
This consolidated entity disclosure statement (CEDS) has been prepared in accordance with the Corporations Act 2001 and includes information for each entity that was part of the consolidated entity as at the end of the financial year in accordance with AASB 10 Consolidated Financial Statements. It should be read in conjunction with Note 20 – Interest in Subsidiaries.

Determination of tax residency
Section 295(3A)(vi) 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 judgement as there are 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 its determination of tax residency to ensure applicable foreign tax legislation has been complied with (see section 295(3A)(vii) of the Corporations Act 2001).

Directors' Declaration

The Directors of the Company declare that:

- The Consolidated Entity Disclosure Statement (CEDS) shown on page 32 is true and correct.
- The attached financial statements and notes comply with Australian Accounting Standards and Interpretations.
- 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; and
- There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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

On behalf of the directors

Alexander (Sandy) Beard
Director
28 August 2026

Scott Greasley
Director
28 August 2026

AUDITOR'S INDEPENDENCE DECLARATION

UNDER SECTION 307C OF THE CORPORATIONS ACT 2001

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

(a) No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and

(b) No contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Anagenics Limited.

Robin King Heng Li RCA CA

DIRECTOR

Stannards Audit Pty Ltd

Authorised Audit Company No. 571846

Dated: 28 August 2026

STANNARDS

Independent Auditor's Report
To the Members of Anagenics Limited
Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of Anagenics Limited ("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 cash flows and the consolidated statement of changes in equity for the financial year ended on that date, notes comprising a summary of material accounting policies and other explanatory information, the directors' declaration of Group and the consolidated entity disclosure statement.

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

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

(b) 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 Group in accordance with the auditor independence requirements of the *Corporations Act* 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act* 2001, which has been given to the directors of Group, 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.

Emphasis of Matter – Uncertainty Related to Goodwill Impairment Assessment

We draw attention to Notes 1,2 and 12 to the consolidated financial statements, which describe the Group's accounting policy for goodwill and the significant judgements and assumptions applied in assessing the recoverable amount of the relevant cash-generating unit, BLC Cosmetics Pty Ltd. Management's value-in-use assessment indicates that the recoverable amount of the cash-generating unit exceeds the carrying amount of goodwill as at 30 June 2026 and, accordingly, no impairment loss has been recognised as at 30 June 2026.

For the year ended 30 June 2026, BLC Cosmetics Pty Ltd recorded improved operating losses from FY25. The forecast cash flows supporting the impairment assessment are dependent on management's assumptions regarding, inter alia, future revenue, gross margins, operating costs and operating profit. Should the key assumptions not be achieved, or within the timeframe forecasted, then the value-in-use calculations of the goodwill may not hold and accordingly goodwill may be subject to impairment.

Our opinion is not modified in respect of this matter.

Other Matter

The financial report of Anagenics Limited, for the year ended 30 June 2025, was audited by another auditor who expressed an unmodified opinion on the report on 27 August 2025.

Key Audit Matter

Key audit matter is matter that, in our professional judgement, was of most significance in our audit of the financial report of the current period. This matter was 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 this matter.

Key Audit Matter	How our audit addressed the key audit matter
Valuation and impairment of intangible assets At 30 June 2026, the Group recognised intangible assets of $1,952,431, including goodwill of $1,950,991. The Group accounts for finite-life intangible assets in accordance with AASB 138 Intangible Assets ('AASB 138') and assesses them for impairment indicators. Goodwill is tested for impairment annually in accordance with AASB 136 Impairment of Assets ('AASB 136') using a value-in-use model. This was a key audit matter because the carrying value is significant to the Group and the impairment assessment under AASB 136 involves significant judgement in forecasting future cash flows and selecting key assumptions, including revenue growth, gross margin, terminal growth and the discount rate.	Our procedures included, amongst others: • Reconciling the carrying values and amortisation of intangible assets to the underlying accounting records and assessing the accounting treatment and useful lives were consistent with AASB 138; • Assessing management's consideration of impairment indicators for finite-life intangible assets in accordance with AASB 136, including the current-year trading performance and the continued use of the brands; • Evaluating the Group's value-in-use model for the BLC Cosmetics Pty Limited cash-generating unit, including the mathematical accuracy of the discounted cash flow model; • Assessing the reasonableness of key assumptions used in the impairment model, including forecast growth, gross margin, inflation, terminal growth and the discount rate, with reference to management-approved forecasts and available supporting information; and • Assessing the adequacy of the related disclosures in Notes 1, 2 and 12 to the financial statements with respect to the requirements of AASB 136 and AASB 138 .

Information Other Than the Financial Report and Auditor's Report Thereon

The Directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2026 but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly 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 Group are responsible for the preparation of:

a. The financial report (other than the consolidated entity disclosure statement) 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 :

c. The financial report (other than the consolidated entity disclosure statement) that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and
d. The consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

In the basis of preparation, the directors also state that the financial statements have been prepared in accordance with Accounting Standard AASB 101 Presentation of Financial Statements, that the financial statements comply with International Financial Reporting Standards.

In preparing the financial report, the directors are responsible for assessing the Group's ability 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 have no realistic alternative but to do so.

Matters Relating to the Electronic Presentation of the Audited Financial Report

This audit report relates to the financial report of Anagenics Limited for the year ended 30 June 2026 included on Anagenics Limited's web site. The directors are responsible for the integrity of the Anagenics Limited's web site. We have not been engaged to report on the integrity of the Anagenics Limited's web site. The audit report refers only to the statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this web site.

STANNARDS

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 at: http://www.auasb.gov.au/Home.aspx. 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 pages 6 to 9 of the directors' report for the financial year ended 30 June 2026.

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

Responsibilities

The directors of the Group 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.

Stannards Audit

STANNARDS AUDIT PTY LTD

Authorised Audit Company No. 571846

Robin King Heng Li RCA CA

DIRECTOR

Dated: 28 August 2026

SHAREHOLDER ANALYSIS AND OTHER STOCK EXCHANGE REQUIREMENTS

Additional information required by the ASX Limited Listing Rules and not disclosed elsewhere in this report is set out below. This information is effective as at 25 August 2026.

Holding Ranges	Holders	Total Units	% Issued Share Capital
Above 0 up to and including 1,000	84	22,915	0.01%
Above 1,000 up to and including 5,000	611	1,844,124	0.19%
Above 5,000 up to and including 10,000	249	2,008,729	0.20%
Above 10,000 up to and including	507	18,823,467	1.91%
Above 100,000	261	962,751,560	97.70%
Total	**1,712**	**985,450,795**	**100.00%**

Unmarketable Parcels of Shares
The number of holders with less than a marketable parcel of shares is 1,470, holding a total of 18,318,232 shares, amounting to 3.69% of issued capital.

TWENTY LARGEST SHAREHOLDERS

Shareholders	Holding	%
Hancock & Gore	127,315,148	12.92%
Hancock & Gore Ltd	57,504,542	5.84%
Mr Sufian Ahmad	54,473,913	5.53%
Mr David Dominic Pevcic	54,347,826	5.52%
Kobala Investments Pty Ltd <Fernando Edward Family A/C>	40,000,000	4.06%
Mr Joshua Gordon	38,043,469	3.86%
FOS Capital Limited	35,000,000	3.55%
Mr Fadi Diab	32,608,696	3.31%
Agha Family Investments Pty Ltd <Agha Family A/C>	29,882,826	3.03%
Mrs Ifrah Nishat	28,812,826	2.92%
Mr Bilal Ahmad	28,260,870	2.87%
Mrs Stacey Liat Pevcic	26,086,957	2.65%
Hancock And Gore Limited	24,687,500	2.51%
Mr Dean Brett Blankfield	21,739,130	2.21%
Kg Venture Holdings Pty Ltd <Kg Venture Holdings A/C>	21,739,130	2.21%
Dennis Eck	19,196,581	1.95%
Mr Ilan Janks <Ilan Janks A/C>	16,304,358	1.65%
P & M Maguire Super Pty Ltd <P & M Maguire S/F A/C>	16,021,468	1.63%
Mr Noman Ahmed & Mrs Shaista Zaffar <N & S Super Fund A/C>	15,217,391	1.54%
Mr Sufian Ahmad	13,043,478	1.32%
Total	**711,286,109**	**72.18%**
Total Issued Capital	**985,450,795**	**100.00%**

SUBSTANTIAL HOLDERS

Hancock & Gore Ltd	210,592,042	21.37%
Sufian Ahmad	65,217,391	6.62%
David Dominic Pevcic	54,347,826	5.52%

SHAREHOLDER ANALYSIS AND OTHER STOCK EXCHANGE REQUIREMENTS

NUMBER OF HOLDERS AND VOTING RIGHTS IN EACH CLASS OF SECURITIES

Class of Security	Number of holders	Voting rights
Ordinary Shares	1,712	Yes
UNLISTED OPTIONS @ $0.008 EXP 12/02/2029	3	No

Subject to the ASX Listing Rules, the Company's Constitution and any special rights or restrictions attached to a share, at a meeting of shareholders:

- On a show of hands, each shareholder present (in person, by proxy, attorney or representative) has one vote; and
- On a poll, each shareholder present (in person, by proxy, attorney or representative) has;
- One vote for each fully paid share they hold; and
- A fraction of a vote for each partly paid share they hold.
- Unlisted Options do not have voting rights.

CLASSES OF UNQUOTED SECURITIES

Class of Security	No. of Holders	Total Units
UNLISTED OPTIONS @ $0.008 EXP 12/02/2029	3	122,282,609

HOLDING ANALYSIS UNQUOTED SECURITIES

Unlisted Options

Holding Ranges	Holders	Total Units	% Issued Share Capital
Above 0 up to and including 1,000	-	-	-
Above 1,000 up to and including 5,000	-	-	-
Above 5,000 up to and including 10,000	-	-	-
Above 10,000 up to and including 100,000	-	-	-
Above 100,000	3	122,282,609	100.00%
Total	**3**	**122,282,609**	**100.00%**

List of Unlisted Options Holders

Unlisted Optionholders	Holding	%
MR SUFIAN AHMAD	108,695,652	88.89%
MR JOSHUA GORDON	10,000,000	8.18%
MR CRAIG RUSSELL STRANGER	3,586,957	2.93%
Total	**122,282,609**	**100.00%**

COMPANY DETAILS

The registered office of the company is:
Suite 11.02, Level 11
88 Pitt Street
Sydney NSW 2000

The principal place of business is:
Anagenics Limited
Suite 11.02, Level 11
88 Pitt Street
Sydney NSW 2000

Board of Directors

Non-Executive Chairman	Mr Alexander (Sandy) Beard
Non-Executive Director	Mr Scott Greasley
Non-Executive Director	Mr Phillip Christopher
Non-Executive Director	Mr Joshua Gordon

Company Secretary — Mr Hemant Amin

Auditors, Solicitors and Patent Attorney

Auditors	Stannards Audit Pty Ltd (Stannards) 60 Toorak Road South Yarra, VIC 3141
Solicitors	Thomson Geer Level 28, One Eagle – Waterfront Brisbane 1 Eagle Street, Brisbane QLD 4000
Patent Attorney	FB Rice & Co Level 23, 44 Market Street Sydney NSW 2000

Share Registry

Automic Pty Limited
Level 5, 126 Phillip Street
Sydney NSW 2000