Xamble Group Limited
Appendix 4D
Half-year report

1. Company details

Name of entity:	Xamble Group Limited
ARBN:	605927464
Current reporting period:	For the six months ended 30 June 2026 ("**H1 FY2026**")
Previous reporting period:	For the six months ended 30 June 2025 ("**H1 FY2025**")

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2. Results for announcement to the market

H1 FY2026				**A$**
Revenue from ordinary activities	up	16%	to	3,642,368
Loss from ordinary activities after tax attributable to the owners of Xamble Group Limited	down	(66%)	to	(503,871)
Loss for the half-year attributable to the owners of Xamble Group Limited	down	(66%)	to	(503,871)

Dividends
There were no dividends paid, recommended or declared by Xamble Group Limited during the current reporting period.

Comments
In H1 FY2026, the Group reported revenue of A$3.64 million, up 16% on H1 FY2025 (A$3.15 million), and gross profit of A$1.34 million (H1 FY2025: A$1.28 million). Administrative and operating expenses fell 13% to A$2.45 million (H1 FY2025: A$2.82 million), with salaries and other short-term employee benefits down 25% to A$1.63 million (H1 FY2025: A$2.19 million). Underlying business EBITDA[1] turned positive during the first half, recording a profit of A$0.24 million in Q2 FY2026 against a deficit of A$0.17 million in Q2 FY2025 — the Group's strongest quarter since the turnaround plan commenced.

The Group's loss before tax narrowed 67% to A$0.48 million in H1 FY2026 (H1 FY2025: A$1.48 million), and the loss attributable to owners of the parent narrowed 66% to A$0.50 million (H1 FY2025: A$1.46 million). The improvement includes a non-cash fair value gain of A$0.61 million on other financial liabilities at fair value through profit or loss. These results reflect the first full half-year following the strategic exit from Taiwan operations in Q4 FY2025 and the completion of the 55.6% acquisition of YouthsToday in April 2026, which together sharpen the Group's focus on core, scalable markets and position the Group for long-term growth.

This information should be read in conjunction with the Interim Financial Statements of Xamble Group Limited for the six months ended 30 June 2026, which have been reviewed by CLA Global TS Public Accounting Corporation.

The Independent Auditor's Report on Review of Interim Financial Information provided by CLA Global TS Public Accounting Corporation is included in the consolidated financial statements for the six months ended 30 June 2026 of Xamble Group Limited.

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3. Net tangible assets

	Reporting period Cents	**Previous period Cents**
Net tangible assets ("NTA") per ordinary share	(0.11)	0.04

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[1] Underlying business EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) adjusted for extraordinary items relating to options expenses as well as investments to extend the current technology stack and corporate (HQ and ASX) expenses.

4. Dividends

There were no dividends paid, recommended or declared during the current and previous reporting period.

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5. Details of associates and joint venture entities

	Reporting entity's percentage holding		Contribution to profit/(loss) (where material)	
Name of associate / joint venture	**Reporting period %**	**Previous period %**	**Reporting period A$**	**Previous period A$**
Nuffnang Philippines Inc	40.00%	40.00%	N.M.	N.M.
Bloyalty Sdn Bhd	19.00%	–	3,817	–

N.M. – Not material to the Group.

As of the date of this report, Nuffnang Philippines Inc. is still in the process of striking off.

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6. Details of entities over which control has been gained or lost during the period

YToday Shd Bhd – Entity was acquired with 55.6% control on 22 April 2026.
Nuffnang China Limited – Entity was struck off on 6 March 2026.
Nuffnang-Ecpod Holding Limited – Entity was struck off on 10 April 2026.

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7. Audit qualification or review

Details of review dispute or qualification:

The financial statements were subject to a review by the auditors and the review report is attached as part of the Interim Financial Statements of Xamble Group Limited for the six months ended 30 June 2026.

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8. Attachments

Details of attachments:

The Interim Financial Statements of Xamble Group Limited for the six months ended 30 June 2026 are attached.

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9. Signed

Ganesh Kumar Bangah
Non-Executive Chairman

Date: 31 August 2026

XAMBLE GROUP LIMITED
(Incorporated in Singapore. Registration Number: 200612086W)
and its subsidiaries

ARBN 605927464

Interim Financial Statements
for the six months ended 30 June 2026

Xamble Group Limited
Directors' Report
30 June 2026

The directors of the Company are pleased to present their report together with the financial statements of the consolidated entity (referred to hereafter as the “Group”) consisting of Xamble Group Limited (referred to hereafter as the “Company” or “parent”) and its controlled entities for the six-month reporting period ended 30 June 2026.

Directors

The directors of the Company in office during the reporting period and at the date of this report are:

Ganesh Kumar Bangah
Robert William Sultan
Joanne Khoo Su Nee
Georg Johann Chmiel

Principal activities

During the period, the principal continuing activities of the consolidated entity consisted of:

- Development of other software and programming platforms to engage consumers;
- Online advertising; and
- Connecting businesses to promote products and services of advertisers with consumers through bloggers and social media influencers.

Review of operations (in A$)

The Group delivered revenue of A$3.64 million in H1 FY2026, up 16% on H1 FY2025, with underlying business EBITDA[1] turning to a profit of A$0.24 million in Q2 FY2026 from a deficit of A$0.17 million in Q2 FY2025 — the Group’s strongest quarter since the turnaround plan commenced. Q2 FY2026 revenue of A$2.00 million was up 34% year-on-year and 22% on Q1 FY2026, driven by three new commercial contracts worth approximately A$1.17 million in aggregate across the technology, education and automotive sectors. The comparative period included revenue from Taiwan operations, which were strategically exited in Q4 FY2025 as part of the Group’s broader transformation, so H1 FY2026 growth was achieved from a narrower and more focused operating base.

By client segment, growth was led by Agencies, where revenue rose 33% to A$2.05 million (H1 FY2025: A$1.54 million), and SME, up 57% to A$0.33 million (H1 FY2025: A$0.21 million). Enterprise revenue eased 10% to A$1.26 million (H1 FY2025: A$1.40 million). Agencies now account for 56% of Group revenue, up from 49% in the prior corresponding period, reflecting the integration of YouthsToday and the expansion of agency relationships from 19 to 65.

Group EBITDA improved steadily through the first half. The Q2 FY2026 deficit of A$0.51 million was 36% below Q2 FY2025 (A$0.79 million) and 30% better than Q1 FY2026 (A$0.72 million), after absorbing YouthsToday integration costs of A$0.11 million. The Group continues to draw on Malaysia Digital Acceleration Grant (MDAG) at its third year to support ongoing platform innovation and enablement of AI into its offerings.

The Group delivered strong operating momentum in H1 FY2026, underpinned by community and client growth. Cumulative app downloads rose 50% to 13,571, while the influencer community expanded 536% to 21,952 active influencers across seven Southeast Asian markets following the integration of YouthsToday, which also lifted agency relationships from 19 to 65.

On the commercial side, platform activity accelerated sharply, with transactions facilitated up 528% year-on-year to 160,196 in Q2 FY2026. Gross profit margin improved to approximately 38% in Q2 FY2026, and cash on hand rose to A$1.05 million following a A$0.68 million placement completed in May 2026. Together, these metrics highlight the progress of the Group’s transformation and the strengthening of its position as an outcome-based influencer marketing platform and social commerce enabler.

Significant changes in the state of affairs

On 11 February 2026, the Group announced the acquisition of a 55.6% majority interest in YToday Sdn Bhd, operator of the YouthsToday platform, which completed in April 2026. The Group also completed a placement raising approximately A$0.68 million in May 2026. Other than these matters, there were no significant changes in the state of affairs of the consolidated entity during the reporting period.

Subsequent events

On 24 August 2026, the Group issued 6,000,000 unlisted options to the lead manager who assisted the Group fund raising exercise in May 2026.

This report is made in accordance with a resolution of Board of Directors.

On behalf of the Board of Directors

Ganesh Kumar Bangah	Joanne Khoo Su Nee
Director	Director

31 August 2026

Contents

General information

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

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

Registered office	Principal place of business
600 North Bridge Road #23-01 Parkview Square Singapore 188778	Level 9, Menara HLX 3 Jalan Kia Peng 50450 Kuala Lumpur Malaysia

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

The financial statements were authorised for issue, in accordance with a resolution of directors, on 31 August 2026.

Xamble Group Limited
Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the half-year ended 30 June 2026

	Note	Group 30 Jun 2026 A$	Group 30 Jun 2025 A$
Revenue	3	3,642,368	3,150,677
Cost of sales		(2,305,036)	(1,874,788)
Gross profit		1,337,332	1,275,889
Interest income		5,784	27,911
Other income and gains	4	801,772	70,774
Administrative and operating expenses	5	(2,448,417)	(2,815,081)
Other losses	4	(148,465)	(40,284)
Share of results from equity-accounted associates		(19,327)	–
Finance costs		(12,299)	(2,538)
Loss before income tax		(483,620)	(1,483,329)
Income tax expense		(7,246)	(1,136)
Loss, net of tax from continuing operations		(490,866)	(1,484,465)
Other comprehensive income (loss)			
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translating foreign operations, net of tax		111,619	(40,000)
Other comprehensive income (loss), net of tax		111,619	(40,000)
Total comprehensive loss		(379,247)	(1,524,465)
(Loss) / Profit for the period attributable to:			
Owners of the parent		(503,871)	(1,464,871)
Non-controlling interests		13,005	(19,594)
Loss, net of tax		(490,866)	(1,484,465)
Total comprehensive loss for the period attributable to:			
Owners of the parent		(376,333)	(1,494,523)
Non-controlling interests		(2,914)	(29,942)
Total comprehensive loss		(379,247)	(1,524,465)
Loss per share		Cents	Cents
Basic and diluted	13	(0.16)	(0.43)

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

Xamble Group Limited
Consolidated Statement of Financial Position
As at 30 June 2026

	Note	30 Jun 2026 A$	31 Dec 2025 A$
ASSETS			
Non-current assets			
Plant and equipment		332,355	408,208
Intangible assets		274,921	82,343
Investments in associate		193,331	212,658
Deferred tax assets		35,516	36,925
Total non-current assets		836,123	740,134
Current assets			
Income tax recoverable		106,495	179,909
Trade and other receivables		1,913,789	1,434,614
Other non-financial assets		85,355	341,263
Cash and cash equivalents	7	1,052,712	968,187
Total current assets		3,158,351	2,923,973
Total assets		3,994,474	3,664,107
EQUITY AND LIABILITIES			
Equity			
Share capital	8	16,233,062	15,890,680
Accumulated losses		(17,465,034)	(17,230,790)
Capital reserve	11	(563,359)	(451,821)
Share option reserve	10	218,996	715,138
Fair value reserve	12	(572,777)	(572,777)
Foreign currency translation reserves		1,541,485	1,413,946
Equity attributable to owners of the parent		(607,627)	(235,624)
Non-controlling interests		559,219	452,393
Total equity		(48,408)	216,769
Non-current liabilities			
Lease liabilities		30,340	71,368
Total non-current liabilities		30,340	71,368
Current liabilities			
Income tax payable		3,177	3,270
Trade and other payables		2,317,219	1,576,978
Lease liabilities		138,783	125,543
Other financial liabilities		1,218,649	1,486,018
Other non-financial liabilities		334,714	184,161
Total current liabilities		4,012,542	3,375,970
Total liabilities		4,042,882	3,447,338
Total equity and liabilities		3,994,474	3,664,107

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

Xamble Group Limited
Consolidated Statement of Changes in Equity
For the half-year ended 30 June 2026

Group	Total equity A$	Attributable to parent sub-total A$	Share capital A$	Accumulated losses A$	Capital reserve A$	Share option reserve A$	Fair value reserve A$	Foreign currency translation reserve A$	Non-controlling interests A$
Current period:									
Balance at 1 January 2026	216,769	(235,624)	15,890,680	(17,230,791)	(451,821)	715,138	(572,777)	1,413,947	452,393
Movements in equity:									
Total comprehensive loss for the year	(379,247)	(376,333)	–	(503,871)	–	–	–	127,538	(2,914)
Share issue expenses (Note 8)	(54,919)	(54,919)	(54,919)	–	–	–	–	–	–
Issue of share capital	397,301	397,301	397,301	–	–	–	–	–	–
Discounts on shares (Note 11)	(111,538)	(111,538)	–	–	(111,538)	–	–	–	–
Share-options expense (Note 10)	16,195	16,195	–	–	–	16,195	–		
Expiry of share options (Note 10)	–	–	–	269,628	–	(269,628)	–		
Forfeited share options (Note 10)	(242,709)	(242,709)	–	–	–	(242,709)	–	–	–
Acquisition of a subsidiary	109,740	–	–	–	–	–	–	–	109,740
Balance at 30 June 2026	(48,408)	(607,627)	16,233,062	(17,465,034)	(563,359)	218,996	(572,777)	1,541,485	559,219

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

Xamble Group Limited
Consolidated Statement of Changes in Equity
For the half-year ended 30 June 2026

Group	Total equity A$	Attributable to parent sub-total A$	Share capital A$	Accumulated losses A$	Capital reserve A$	Share option reserve A$	Fair value reserve A$	Foreign currency translation reserve A$	Non-controlling interests A$
Previous year:									
Balance at 1 January 2025	3,301,300	2,711,247	15,890,680	(14,999,832)	106,617	903,020	(572,777)	1,383,539	590,053
Movements in equity:									
Total comprehensive loss for the year	(2,415,879)	(2,393,237)	–	(2,423,645)	–	–	–	30,408	(22,642)
Share issue expenses (Note 11)	(128,352)	(128,352)	–	–	(128,352)	–	–	–	–
Discounts on shares	(430,086)	(430,086)	–	–	(430,086)	–	–	–	–
Expiry of share options (Note 10)	–	–	–	192,686	–	(192,686)	–	–	–
Share-options expense (Note 10)	51,447	51,447	–	–	–	51,447	–	–	–
Forfeited share options (Note 10)	(177,895)	(177,895)	–	–	–	(177,895)	–	–	–
Issue of share options (Note 10)	131,252	131,252	–	–	–	131,252	–	–	–
Dividend paid to non-controlling interests	(115,018)	–	–	–	–	–	–	–	(115,018)
Balance at 31 December 2025	216,769	(235,624)	15,890,680	(17,230,791)	(451,821)	715,138	(572,777)	1,413,947	452,393

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

Xamble Group Limited
Consolidated Statement of Cash Flows
For the half-year ended 30 June 2026

	Group	
	30 Jun 2026	**30 Jun 2025**
	A$	**A$**
Cash flows from operating activities		
Loss before income tax	(483,620)	(1,483,329)
Adjustments for:		
Interest income	(5,784)	(27,911)
Finance costs	12,299	2,538
Depreciation of right-of-use assets	72,680	38,959
Depreciation of plant and equipment	40,979	40,326
Fair value gain on other financial liabilities at FVTPL	(605,746)	–
Share option reversal	(226,514)	(101,923)
(Gain) Loss on disposal of plant and equipment	(3,933)	8,767
Gain on strike off of subsidiaries	(36,739)	–
Share of results of associated companies	19,327	–
Foreign exchange adjustment unrealised losses (gains)	85,765	(78,238)
Operating cash flows before changes in working capital	(1,131,286)	(1,600,811)
Trade and other receivables	(384,055)	55,254
Other non-financial assets	255,952	202,055
Trade and other payables	396,816	(46,597)
Other non-financial liabilities	150,553	(121,026)
Net cash flows used in operations	(712,020)	(1,511,125)
Income taxes received / (paid)	67,484	(10,993)
Net cash used in operating activities	(644,536)	(1,522,118)
Cash flows from investing activities		
Purchase of plant and equipment	(4,670)	(6,578)
Acquisition of subsidiary	(145,581)	–
Investment in financial assets at FVTOCI	–	(104,749)
Interest received	5,784	27,911
Net cash used in investing activities	(144,467)	(83,416)
Cash flows from financing activities		
Dividends paid to non-controlling interests	–	(111,553)
Finance costs	(12,299)	(2,538)
Proceeds of shares	679,610	–
Share issue expenses	(54,919)	–
Lease liabilities – principal portion paid	(77,476)	(37,199)
Movements in amount due to director	307,904	–
Net cash from (used in) financing activities	842,820	(151,290)
Net increase / (decrease) in cash and cash equivalents	53,817	(1,756,824)
Cash and cash equivalents at the beginning of reporting period	968,187	2,826,605
Effects of currency translation on cash and cash equivalents	30,708	24,454
Cash and cash equivalents, at the end of reporting period (Note 7)	1,052,712	1,094,235

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

Note 1. Material accounting policy information

The consolidated financial statements for the interim half-year reporting period ended 30 June 2026 have been prepared in accordance with Singapore Financial Reporting Standard ("FRS") 34, Interim Financial Reporting.

These financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with any public announcements made by the Company during the interim reporting period.

Changes and adoption of financial reporting standards

For the current reporting period the consolidated entity has adopted all of the new or revised Singapore Financial Reporting Standards that are mandatory for the current reporting period. The new or revised standards applicable to the Group is as follows:

FRS No.	Title
FRS 21	The Effects of Changes in Foreign Exchange Rates (amendment) Lack of Exchangeability

Note 2. Segment Reporting

For management purposes, the Group is organised into the following major strategic client segments that offer different products and services: (1) Enterprise, (2) Agencies, (3) Small and Medium-sized Enterprises ("SME"). Such a structural organisation is determined by the nature of risks and returns associated with each business segment and it defines the management structure as well as the internal reporting system. It represents the basis on which the management reports the primary segment information that is available and that is evaluated regularly by the board of directors (who are identified as the chief operating decision makers) in deciding how to allocate resources and in assessing the performance. They are managed separately because each business requires different strategies.

The principal client segments and type of products and services are as follows:

(1)	Enterprise	Enables advertisers to engage social media influencers to promote their products and services.
(2)	Agencies	Digital marketing agency specialising in social media strategy and campaign management for advertiser as well as performance marketing agency focusing on the manufacture and construction of advertising devices across various media.
(3)	SME	Live commerce enabler aiming to provide merchants and their customers with a seamless and automated livestream shopping experience.

Segment revenues are allocated based on the country in which the customer is located. The Group has a large number of customers to which it provides both products and services. The Group does not rely on any single customer to a significant portion of revenues. Segment results consist of costs directly attributable to a segment as well as those that can be allocated on a reasonable basis.

Note 2. Segment Reporting (cont'd)

Inter-segment sales are measured on the basis that the entity actually used to price the transfers. Internal transfer pricing policies of the Group are as far as practicable based on market prices. The accounting policies of the operating segments are the same as those used by the reporting entity.

The following tables illustrate the information about revenue by client segments and countries.

Client segments

	Group	
	30 Jun 2026	30 Jun 2025
	A$	A$
Enterprise	1,261,257	1,401,034
Agencies	2,050,395	1,539,167
SME	330,716	210,476
Total	3,642,368	3,150,677

Country

	Group	
	30 Jun 2026	30 Jun 2025
	A$	A$
Malaysia	3,642,368	3,136,641
Taiwan	–	14,036
Total	3,642,368	3,150,677

Note 3. Revenue

	Group	
	30 Jun 2026	30 Jun 2025
	A$	A$
Rendering of services	3,642,368	3,150,677

All the contracts are less than 12 months. The revenue is from rendering of services and is recognised over time. The customers are mostly commercial customers.

Note 4. Other income and gains and (other losses)

	Group	
	30 Jun 2026	30 Jun 2025
	A$	A$
Foreign exchange adjustment loss	(148,465)	(31,517)
Fair value gain on other financial liabilities at FVTPL	605,746	–
Gain on strike off of subsidiaries	36,739	–
Gain / (Loss) on disposal of plant and equipment	3,933	(8,767)
Government grants	135,548	29,354
Other income	19,806	41,420
Net	653,307	30,490
Presented in profit or loss as:		
Other income and gains	801,772	70,774
Other losses	(148,465)	(40,284)
	653,307	30,490

Note 5. Items in profit or loss

The material components and other selected components include the following:

	Group	
	30 Jun 2026	**30 Jun 2025**
	A$	**A$**
Depreciation expense [a]	113,659	79,285
Salaries and other short-term employee benefits	1,631,105	2,188,264
Professional fees	59,541	67,732

[a] Depreciation expenses included depreciation of plant and equipment and right-of-use assets. Right-of-use assets are presented within plant and equipment in the statement of financial position.

Note 6. Employee benefit expense

	Group	
	30 Jun 2026	**30 Jun 2025**
	A$	**A$**
Short term employee benefits expense	1,743,994	2,127,809
Contributions to defined contribution plan	95,603	147,547
Share options expense relating to Non-Executive Director of the Company	–	17,992
Share options expense relating to key management personnel of the Group	16,195	10,554
Forfeited share options	(242,709)	(130,469)
Other benefits	18,022	14,831
Total employee benefits expense	1,631,105	2,188,264

Note 7. Cash and cash equivalents

	Group	
	30 Jun 2026	**31 Dec 2025**
	A$	**A$**
Not restricted in use	1,052,712	968,187
Cash at end of the period	1,052,712	968,187

The interest earning balances are not material.

Reconciliation of liabilities arising from financing activities:

The Group does not have any external borrowings except for lease liabilities. The movement in lease liabilities relate to cash payment and accretion of interest. A separate reconciliation is not presented as these amounts are not significant.

Note 8. Share capital

	Number of shares issued	Share capital A$
Group and Company		
Ordinary shares of no par value		
Balance at 1 January 2025	339,014,250	15,890,680
Issuance of shares relating to rights issue of CDIs [(a)]	113,004,713	–
Balance at 31 December 2025	452,018,963	15,890,680
Proceeds from issuance of shares [(b)]	60,592,369	679,610
Proceeds allocated to derivative liability at FVTPL	–	(393,847)
Discount of shares allocated to capital reserve	–	111,538
Share issue expense	–	(54,919)
Balance at 30 June 2026	512,611,332	16,233,062

(a) On September 2025, the company raised A$1,341,525 with the support of the lead manager through the issue of 113,004,713 CDIs. Each subscriber of the CDIs is entitled to free attached options on a 1-for-1 basis. The proceeds from the fund raising was first allocated to the fair value of the derivative liability attributable to the free attached options. The fair value of the derivative liability exceeded the proceeds as the shares were offered at a discount to the prevailing market price, and the balance, along with the transaction costs, were recognised in the capital reserve (Note 11a). No options were exercised in year 2025 and 2026 and accordingly, no additional shares were issued.

(b) On May 2026, the company raised A$579,620 with the support of the lead manager through the issue of 51,502,369 CDIs. Each subscriber of the CDIs is entitled to free attached options on a 1-for-1 basis. The shares were offered at a discount to the prevailing market price, the discounts were recognised in the capital reserve. The company also raised A$99,990 from director through the issue of 9,090,000 CDIs with free attached options on a 1-for-1 basis. The capital raised is net of share issue expenses of A$54,919 and fair value of the derivative liability A$393,307.

Note 9. Dividends

There were no dividends paid during the six month reporting period ended 30 June 2026 (2025: A$ Nil).

Note 10. Share option reserve

	Group	
	30 Jun 2026	**31 Dec 2025**
	A$	**A$**
As at 1 January 2026 and 1 January 2025	715,138	903,020
Expiry of share options – transferred to accumulated losses	(269,628)	(192,686)
Share option expense relating to key management personnel, Non-Executive Director and employees charged to profit or loss	16,195	51,447
Forfeited share options reversed to profit or loss	(242,709)	(177,895)
Grant of share options to lead manager	–	131,252
As at 30 June 2026 and 31 December 2025 – included in share option reserve	218,996	715,138
The (reversal) expense is allocated in the profit or loss as follows:		
Administrative expenses	(226,514)	4,804

Note 10. Share option reserve (cont'd)

The outstanding number of options at the end of the half year was:

Exercise price outstanding	Grant date	Exercise period	Number of options 30 Jun 2026	Number of options 31 Dec 2025
A$0.0145	27 May 2021	From 1 January 2022 to 1 January 2026	–	2,500,000
A$0.045	10 November 2023	From 10 October 2024 to 10 October 2028	–	2,000,000
A$0.045	26 August 2024	From 26 August 2024 to 1 June 2027	62,500	1,000,000
A$0.012	13 October 2025	From 13 October 2025 to 31 August 2028	10,000,000	10,000,000

During the reporting period, 1,500,001 options lapsed as the related conditions have not been satisfied. Additionally, 3,937,499 options were forfeited as a result of employees and key management personnel that held the options having left the employment of the Group before they had vested.

The estimate of the grant date fair value of each option issued was based on the Black-Scholes option pricing model (Level 2). In order to approximate the expectations that would be reflected in a current market or negotiated exchange price for these options, this model took into account several factors and assumptions.

The following assumptions were used in respect of the share options granted.

	30 June 2026
Range of share price	A$0.025
Range of exercise price	A$0.045
Risk-free annual interest rates	3.56%
Volatility expected	126%
Expected option term of years	3

Note 11. Capital reserve

The capital reserve represents the accumulation of the value of employee services received by the Company, in respect of share options exercised to date and the shortfall of proceeds over the fair value of the derivative liability of the free-attaching options from the issue of CDIs, including the associated share issue expenses.

Group	30 Jun 2026 A$	31 Dec 2025 A$
At beginning of the year	(451,821)	106,617
Proceeds from issuance of shares at A$0.012	–	1,341,525
Proceeds allocated to derivative liability at FVTPL	–	(1,771,611)
Discount of shares	(111,538)	–
Share issue expense granted to lead manager	–	(128,352)
At end of the year	(563,359)	(451,821)

Note 12. Fair value reserve

	Group	
	30 Jun 2026	**31 Dec 2025**
	A$	**A$**
As at 30 June 2026, 1 January 2026, 31 December 2025 and 1 January 2025	(572,777)	(572,777)

Note 13. Loss per share

The following table illustrates the numerators and denominators used to calculate basic and diluted loss per share of no par value:

	Group	
	30 Jun 2026	**30 Jun 2025**
	A$	**A$**
A. Numerator: loss attributable to equity:		
Continuing operations:		
Total basic and diluted loss attributable to owners of the parent	(503,871)	(1,464,871)
B. Denominator: weighted average number of equity shares		
Basic and diluted	512,611,332	339,014,250
	Cents	Cents
Basic and diluted	(0.16)	(0.43)

The weighted average number of equity shares refers to shares in circulation during the reporting period.

The basic loss per share ratio is based on the weighted average number of ordinary shares outstanding during each reporting period. There is no material difference between the basic and diluted weighted average number of shares.

Note 14. Subsequent events

On 24 August 2026, the Group issued 6,000,000 unlisted options to the lead manager who assisted the Group fund raising exercise in May 2026.

Xamble Group Limited
Directors' declaration
30 June 2026

The Directors declare that:

(a) in the directors' opinion, the attached consolidated statement of profit or loss and other comprehensive income, consolidated statement of financial position, consolidated statement of changes in equity, consolidated statement of cash flows, and notes thereto are drawn up so as to give a true and fair view of the state of affairs of the Group as at 30 June 2026 and of the results and cash flows of the Group and changes in equity of the Group for the reporting six-month period then ended; and

(b) in the directors' opinion, at the date of this statement there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

Signed in accordance with a resolution of Board of Directors.

On behalf of the Board of Directors

Ganesh Kumar Bangah	Joanne Khoo Su Nee
Director	Director

31 August 2026

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Independent Auditor's Report on Review of Interim Financial Information to the Members of XAMBLE GROUP LIMITED (Registration No: 200612086W)

Introduction

We have reviewed the accompanying condensed interim consolidated financial information of Xamble Group Limited (the "Company") and its subsidiaries (collectively, the "Group"), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the six months period then ended, and material accounting policy information and other explanatory as set out on pages 4 to 14.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this interim financial information in accordance with Singapore Financial Reporting Standards (International) ("SFRS(I)") 1-34 *Interim Financial Reporting*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Scope of Review

We conducted our review in accordance with Singapore Standard on Review Engagements ("SSRE") 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." A review of condensed consolidated interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Singapore Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independent Auditor's Report on Review of Interim Financial Information
to the Members of
XAMBLE GROUP LIMITED (Registration No: 200612086W)

Basis of conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim consolidated financial information does not present fairly, in all material respects, of the financial position of the Group as at 30 June 2026, and of its financial performance and its cash flows for the six months period then ended in accordance with SFRS(I) 1-34 *Interim Financial Reporting.*

CLA Global TS Public Accounting Corporation
Public Accountants and Chartered Accountants
Singapore

31 August 2026
Partner in charge: Loh Ji Kin