



ACN 128 512 907

Annual Report and
Financial Statements
For the year ended 30 June 2026

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CORPORATE PARTICULARS

Directors	Mr Tim Pallass Mr Richard Beazley Mr Bradley Marwood Mr Andrew Haythorpe	Chairman Managing Director Director Director
Company Secretary	Mr James Moran	
Registered Office	Suite 1, 11 Ventnor Avenue West Perth, WA, 6005	
Corporate Office	Suite 1, 11 Ventnor Avenue West Perth, WA, 6005	
Share Registry	Automic Group Level 5, 191 St Georges Terrace, Perth, WA, 6005	
Auditor	Stantons International Audit and Consulting Pty Ltd (Stantons) Level 2, 40 Kings Park Road West Perth, WA, 6005	

CORPORATE GOVERNANCE

A copy of the Company's Corporate Governance Plan and current Corporate Statement is set out on our website www.rokebyresources.com.au/corporate governance

Competent Person's Statement

Information in this report that relates to previously reported Exploration Results has been cross-referenced in this report to the date that it was reported to ASX. Rokeby Resources Limited confirms that it is not aware of any new information or data that materially affects information included in the relevant market announcements.

CHAIRMAN'S SUMMARY

Dear Shareholders,

The 2026 financial year was a defining period for Rokeby, and it is a privilege to write to you for the first time since assuming the role of Chairman.

I step into this role at an exciting time for the Company, with the announcement of the Omeo acquisition standing out as the 2026 financial year's landmark achievement, ushering the Company into a new chapter of unlocking value from this flagship asset.

I want to thank my predecessor, Adam Taylor who Chaired the Board from early 2022, before announcing his retirement. On behalf of the Board, I thank Adam for his dedication and stewardship over his tenure.

Execution of the acquisition

The acquisition of the Omeo Gold Project, which completed subsequent to the period, represented the culmination of the team's extensive due diligence process and discipline approach to evaluating project opportunities.

In the current market environment, assets such as Omeo are extremely rare, hosting high-grade ounces already defined, mineralisation that remains open in all directions and historical workings that extend over a 5.8-kilometre strike. Further, we believe we now have the right leadership and team in place to unlock the true potential of this asset.

Located in north-east Victoria, Omeo is an advanced, high-grade and scalable asset with multiple pathways to capture further value. It is comprised of the Maude and Sunnyside deposits, underpinned by a non-JORC (2012) Historical Estimate of 2.4 Mt at 4.02 g/t Au for 320,000 ounces of gold and sits within an established Victorian goldfield with a long history of high-grade, scalable gold production, supported by existing infrastructure and a well-understood regulatory framework.

Since the announcement of the Omeo acquisition, the team has moved quickly to execute on its exploration strategy, with a nine-hole drill program already underway at Sunnyside. The program is designed to test known high-grade shoots and upgrade the current Historical Estimate, with assay results to be announced to the market in due course. The Rokeby team also secured a further twenty years of tenure over the Mt Wills goldfield, with Mining Licence MIN 4921 renewed to 2044, underpinning the project's long-term development potential.

Funding the growth strategy

This year's progress was underpinned by a \$4.34 million placement completed across two tranches in the fourth quarter which fund the Omeo acquisition and the Sunnyside drilling program. Together, these raisings lifted the Company's cash position to \$3.4 million at 30 June 2026, providing a solid platform to execute on the work program ahead.

Unlocking value both in and above ground

At Omeo, we see a genuine opportunity to explore responsibly and build something that lasts, for the communities around us as much as for our shareholders. That starts with the everyday choices we can make now, like prioritising local procurement so the economic activity we generate stays close to home. Looking ahead, we want to go further, bringing local stakeholders together through a more structured, ongoing conversation, so the benefits of this project are felt across the local Omeo community for years to come.

Sharpening our focus

This year, the Board took a considered look at how capital should be allocated across the portfolio. That included assessing the drill-ready potential of our Northern Territory tenements and ultimately stepping back from our joint venture with Jean Elson, once it became clear the project no longer met our investment criteria.

Rokeby's North Queensland projects remained active, with a maiden drilling program confirming gold and antimony mineralisation in 18 of 25 holes while renewed sampling at Macauley Creek returned high-grade copper-silver results and two new prospects. However, exceptional wet-season flooding disrupted access in early 2026 and work has subsequently been paused as focus and capital shifted to the Omeo acquisition.

CHAIRMAN'S SUMMARY (Continued)

Board and leadership renewal

The Omeo acquisition was complemented by a renewal of Rokeby's leadership, with Richard Beazley, a mining engineer with more than 35 years of technical, operational and corporate experience, stepping into the role as Managing Director to lead the Company through this next phase.

Rokeby is now well-positioned, led by a proven and experienced team with deep technical, operational and jurisdiction expertise, with established relationships across resources, government and financing.

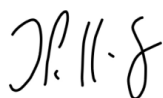
Looking ahead

Since joining the board, I am encouraged by the accelerated momentum and hard work the team has put into establishing and executing work progress at Omeo.

Building on this, the year ahead will be focused on converting that groundwork into results, methodically growing the resource, leveraging the historical workings already in hand, and positioning the Omeo Project for its next phase of upside.

This is an exciting time for Rokeby. On behalf of the Board, I thank our shareholders for their continued support during this period of transition, and our management team, employees, and contractors for their contribution to the results set out in this report.

Yours faithfully,



Tim Pallas
Chairman

DIRECTORS' REPORT

The Directors of Rokeby Resources Limited (**Rokeby** or the **Company**) present their financial report on the Company and its controlled entities (**Group**) for the year ended 30 June 2026.

Directors

The names of directors in office at any time during or since the end of the financial year are listed hereunder. Directors were in office since the start of the financial year to the date of this report unless otherwise stated.

- Tim Pallas, Non-Executive Chairman (appointed 17 June 2026)
- Richard Beazley, Managing Director (appointed 17 June 2026)
- Bradley Marwood, Director
- Andrew Haythorpe, Director
- Trevor Benson, Director (appointed director on 17 June 2026, resigned as director 25 September 2026)
- Adam Taylor (resigned 17 June 2026)

Information on Directors and Company Secretary

MR TIM PALLAS

Director (Non-executive Chairman) (appointed 17 June 2026)

Tim was one of Victoria's most experienced and respected politicians, having served in Victorian Parliament for ~20 years. First elected as the member for Tarneit in 2006, Tim was the longest-serving stand-alone Treasurer in the history of the state of Victoria, holding the position from 2014 to 2024. He also served as the Minister for Resources, Minister for Economic Growth, Minister for Major Projects, Minister for Industrial Relations and Minister for Roads and Ports together with various other portfolios during his tenure.

Other Directorships in the past 3 years

None

Interest in ordinary share: None
Interest in Share Options: 30,000,000 Options
Interest in Performance Rights: None

RICHARD BEAZLEY

Managing Director (Appointed 17 June 2026)

Mr. Beazley is a highly experienced Mining Engineer. He is a mining industry executive with a strong technical background and substantial experience in corporate and operational management and leadership. He has significant experience in Australia, Africa and South America

Other Directorships in the past 3 years:

Altair Mining Consultancy,
 Nova Minerals Ltd
 Troy Resources Ltd
 Metalsgrove Mining Ltd
 Catalina Resources Ltd.

Interest in ordinary share: None
Interest in Share Options: 30,000,000 options
Interest in Performance Rights: None

DIRECTORS' REPORT (CONTINUED)

Information on Directors and Company Secretaries (Continued)

BRAD MARWOOD

Director (appointed 16 May 2024)

Brad is an experienced mining and exploration executive, with over 40 years' experience, and has held the roles of CEO, managing director and company director in several companies, including Middle Island Resources, Yari Minerals, and Tiger Resources. An engineer by training, he has been responsible for over 50 feasibility studies and has secured \$500,000,000 in debt and equity funding for project development. Brad brings a history of successful exploration, business planning, project implementation and strategy, operational management, and funding to Rokeby.

Other Directorships in the past 3 years:

Yari Minerals Limited (ASX: YAR) (March 2018 to May 2025)

Middle Island Resources Limited (ASX: MDI) (December 2019 – 31 October 2025)

Interest in ordinary share: 26,986,817 ordinary shares

Interest in Share Options: 10,000,000 options

Interest in Performance Rights: None

ANDREW HAYTHORPE

Director (appointed 2 September 2024)

Andrew has over 40 years of experience in the resources and investment industries - a geologist with CRA, a Mining Analyst with Suncorp, County NatWest and Hartley's; and a Fund Manager / Analyst with Bankers Trust, which grew to manage over \$40billion. Andrew was a top 12 rated Gold Analyst and considered a global leader in mineral sands analysis. Andrew has raised over \$200m in junior companies, building Crescent Gold from an \$8m explorer to a \$250m gold producer and lead Michelago Resources to become a Chinese gold producer - creating the top performing ASX listed company that year.

Other Directorships in the past 3 years:

McLaren Minerals Limited (ASX: MML) (May 2020 – January 2025)

Tempest Minerals (ASX: TEM) (11 October 2019 - current)

Interest in ordinary share: 67,509,815 ordinary shares

Interest in Share Options: 10,000,000 options

Interest in Performance Rights: None

TREVOR BENSON

Director (appointed as director on 17 June 2026, resigned as director on 25 September 2026)

Trevor resigned from his role as Chief Executive Officer on 17 June 2026 and was appointed to the Board on the same date. Trevor resigned as a director on 25 September 2026. Trevor has over 30 years' experience within the mining and finance sectors. Having worked for resource companies, investment banks and finance houses, he has completed many mergers and acquisitions, and capital market transactions, across a range of natural resources and related industries. Trevor has held board and management positions within many ASX listed resource companies, and most recently held the positions of Chairman, CEO and advisor to several resource explorers, developers and downstream operations. Trevor holds a Bachelor of Science from the University of Western Australia.

DIRECTORS' REPORT (CONTINUED)

Information on Directors and Company Secretaries (Continued)

Other Directorships in the past 3 years:

Global Gold Mining Limited (ASX: GGM) (formerly Metalstech Limited) (December 2025 – current).

Interest in ordinary share:	31,432,210 ordinary shares
Interest in Share Options:	45,000,000 options
Interest in Performance Rights:	15,000,000 performance rights

JAMES MORAN

Company Secretary (appointed 11 May 2026)

James has over 30 years' experience in the resources industry throughout Australia and internationally in Africa, Central Asia and South America. His experience has been gained in both operational and corporate engagements within the mining sector.

Operational involvement has included all phases of the life cycle of a project - green fields exploration, project assessment, project construction, production and project closures. Roles held operationally have included Chief Accountant, Commercial Manager and Finance & Admin Superintendent. He has also held Chief Financial Officer and Company Secretary positions in listed resources companies.

His qualifications include a Bachelor of Business Degree, a post graduate diploma in Corporate Governance and a diploma in Corporate Directorship. He also holds a Graduate Diploma in Applied Corporate Governance and a certificate in Mining Financial Modelling and Valuation.

He is a member of the Australian CPA's and a Fellow of the Chartered Governance Institute (formerly the ICSA) and the Institute of Chartered Secretaries and Administrators (UK).

BRETT DICKSON

Company Secretary (appointed 2 September 2024)

Brett resigned as Company Secretary on 22 June 2026.

Operating Results

The Group's operating loss from continuing operations after income tax for the year ended 30 June 2026 was a loss of \$4,067,161 (2025: loss of \$2,062,068).

Principal Activities

Rokeby's key business objectives focused on the growth and expansion of the Company with the aim of improving shareholder value, to be achieved through an overarching strategy of exploration for high value mineralisation focusing on copper and gold.

Historically to achieve this objective Rokeby had a dual exploration strategy. The first, was for Rokeby to undertake initial exploration to explore for those types of deposits which have the scale that major mining companies are pursuing; advance exploration on its projects that match these criteria to the point where joint venture partnerships can be secured with major mining houses.

The second, is for Rokeby to explore projects which have advanced drill targets and near-surface mineralisation. This growth strategy includes the ongoing staking, sale and purchase of complementary assets through the assessment of new projects and the regeneration of its portfolio. This was achieved during the year with the acquisition of the Omeo Gold Project.

The Board considers that this strategy ensures that Rokeby can adapt to changing market conditions and maximises value for shareholders.

DIRECTORS' REPORT (CONTINUED)

Review of Operations

Board and Management Changes

Rokeby Resources ('Rokeby' or 'The Company') announced board and management appointments during the June 2026 quarter, reflecting a significant strengthening of its leadership and board to support its next phase of growth at the flagship Omeo Gold Project ('Omeo' or 'The Project').

Mr Richard Beazley was appointed as Managing Director bringing more than 35 years of technical, operational and corporate experience in the resources industry. Mr Tim Pallas was appointed as independent Non-Executive Chairman, having served in the Victorian Parliament for ~20 years and bringing extensive public leadership experience, including a decade as Victoria's longest-serving Treasurer.

In connection with these appointments, Mr Trevor Benson transitioned from his role as Chief Executive Officer to Non-Executive Director, ensuring continuity of leadership experience. He resigned as non-executive director on 24 September 2026. Mr Adam Taylor, Chairman of the Board since early 2022, retired from the Board.

In addition, Mr James (Jim) Moran was appointed Joint Company Secretary alongside Mr Brett Dickson. Mr Dickson subsequently resigned as Joint Company Secretary on 22 June 2026, leaving Mr Moran as sole Company Secretary.

Acquisition and Completion of Omeo Gold Project

Subsequent to the period, the Company announced the completion of the flagship Omeo Gold Project acquisition on 20 July 2026, a pivotal moment providing Rokeby with a unique, scalable and advanced gold asset. Omeo was acquired from Tiger Tasman Minerals under the binding agreement announced on 24 April 2026 and is underpinned by compelling exploration upside and resource growth.

The Omeo Gold Project is located near the Omeo township in north-east Victoria, approximately five hours' drive north-east of Melbourne (Figure 1). The Project comprises two distinct tenement packages, Mt Wills and Cassilis. The Mt Wills area, to the north of the Omeo township, consists of exploration licence EL 6323 and mining licence MIN 4921, one of Victoria's longest continually granted mining leases. Cassilis, to the south of the Omeo township, consists of two exploration licences, EL 5504 and EL 5427.

The Project is underpinned by a non-JORC (2012) Historical Mineral Resource Estimate of 2.4 Mt at 4.02 g/t Au for 320,000 ounces of gold across the Maude and Sunnyside deposits (refer to Table 1). The Historical Estimate covers only 2 km of the 5.8 km mineralised strike, with historical drilling returning grades in excess of 18 g/t Au, providing significant near-term expansion potential.

DIRECTORS' REPORT (CONTINUED)

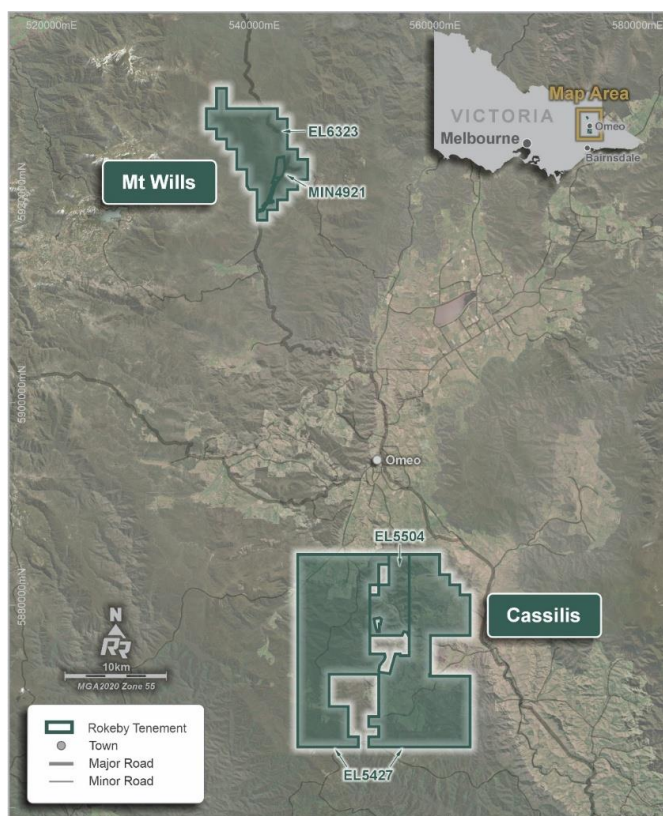


Figure 1: Location of the Omeo Gold Project

Table 1: Historical Mineral Resource Estimate and Classification (first disclosed 24 April 2026 under LR 5.12)

Deposit	Class	Tonnes (kt)	Au (g/t)	Au (koz)
Maude	Indicated	414	5.2	69
	Inferred	999	3.5	112
Sunnyside	Indicated	113	8.8	32
	Inferred	930	3.5	106
Total	Indicated	527	6.0	101
	Inferred	1,929	3.5	218
Total		2,456	4.0	320

Historical estimates are not JORC (2012) compliant. A Competent Person has not done sufficient work to classify the historical estimate as a Mineral Resource in accordance with the JORC Code.

As part of the completion, all tenements comprising the Omeo Gold Project, including mining licence MIN 4921 which was renewed for a further 20-year term to 13 May 2044, together with work programs previously accepted by Resources Victoria, including approved underground access at Maude and a tailings and mullock processing program, were transferred to Rokeby.

DIRECTORS' REPORT (CONTINUED)

Exploration Activities

Following the successful completion of the Company's maiden Reverse Circulation (RC) drilling program at Hurricane earlier in the year, Rokeby's exploration focus shifted strategically to unlocking value at the flagship Omeo Gold Project in the last quarter of the year, after the Company entered into a binding agreement to acquire Omeo. Omeo is an advanced, historically proven, high-grade gold asset offering compelling exploration upside and multiple value-creation options, across a largely untested 5.8km mineralised corridor.

Sunnyside Drilling Program

The fully permitted Sunnyside deposit and high-priority target marked the first drill program following Omeo's acquisition. The structured nine-hole, 2,180m diamond drilling program commenced on 28 May 2026, targeting known high-grade mineralised zones, to upgrade the current Historical Estimate of gold (Table 1), testing beneath and along strike from previously intersected shoots, and testing extensions of steeply dipping lodes. As at 30 June 2026, four holes totalling 916.45 meters have been completed and a fifth hole underway. The program status was as follows:

Completed:

- First hole in the program designed to twin SSHD017 to confirm mineralisation.
- Two holes designed to test the up/down plunge extension of the 15.9m @ 52.3 g/t Au intersected in SSHD017.
- One hole is designed to test the down plunge of mineralisation in SSHD001.

Underway:

- One of two holes designed to test around the high-grade zone of the 3.5m @ 26.6 g/t Au from 164.1m intersected in SSHD053.

To be drilled:

- One hole is designed to test the down plunge of mineralisation in SSHD040.
- Two holes are designed to test around the high-grade zone of the 2.65m @ 24.9 g/t Au from 198.65m intersected in SSHD045.
- Second hole of two holes designed to test around the high-grade zone of the 3.5m @ 26.6 g/t Au from 164.1m intersected in SSHD053.

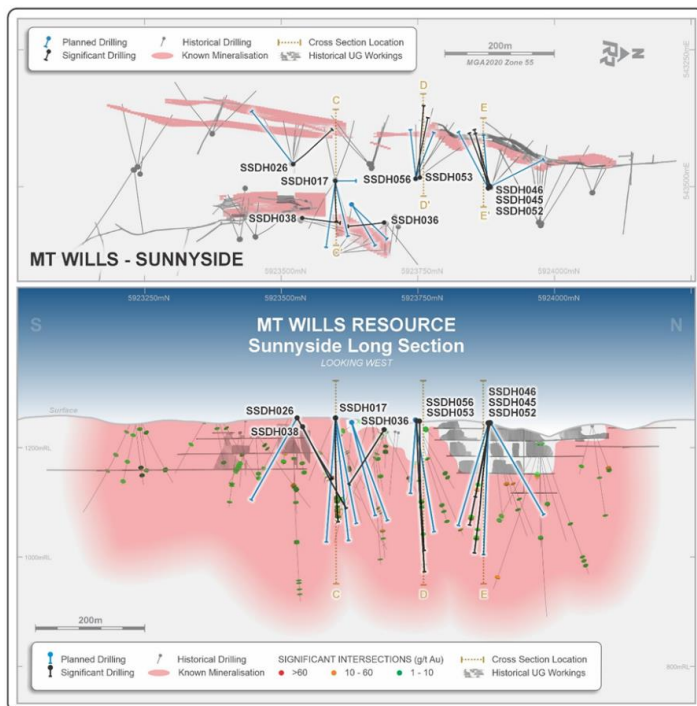


Figure 2: Plan view and long section of the Sunnyside resource showing the planned drilling that has commenced. Note that 6 high grade shoots are being tested in this program

Assay results will be reported to the market in due course, once received and interpreted.

DIRECTORS' REPORT (CONTINUED)



Figure 3: Drilling underway of 26SSDH004

The Hurricane Gold-Antimony Project (North Queensland)

The Hurricane Project is located within the Hodgkinson Province of north-eastern Queensland, approximately 125 km north-west of Cairns.

Following the maiden RC drilling program results detailed in the FY2025 Annual Report, further field mapping and rock chip sampling through the December 2025 quarter identified ten new prospects, with high-grade gold confirmed across at least 20 prospects at Hurricane, highlighting a district-scale mineralised system.

Planning for a Phase 2 RC drilling program at Hurricane was finalised in the March 2026 quarter, targeting four holes at Tornado, Bouncer South, Holmes and the previously undrilled Monsoon prospect. Access to the project was disrupted by flooding following an unusually wet start to 2026 in North Queensland, and no further activity was undertaken at Hurricane in the June 2026 quarter.

Macauley Creek Project (North Queensland)

The Macauley Creek Project consists of two exploration licences (EPM 27124 and EPM 27163, 90%-owned) located approximately 150 km west of Townsville, within the Townsville-Mornington Island Igneous Belt. The Project covers historical copper-silver workings mined intermittently in the early 1900s, and is prospective for skarn-style, intrusive-related and structurally hosted copper-lead-zinc-silver mineralisation, with prior sampling and historical drilling having previously returned high-grade multi-metal results (refer FY2025 Annual Report for details).

During the December 2025 quarter, the Company completed a further field program at Macauley Creek comprising ground-truthing and sampling of IP and magnetic features, historical collar-validation as a prerequisite to a confirmatory drilling program, refined structural and geological mapping around priority prospects, and assessment of tin-polymetallic skarn workings. A drilling program to test high-priority targets was planned for early 2026. No further activity was undertaken at Macauley Creek during the March or June 2026 quarters.

DIRECTORS' REPORT (CONTINUED)

Mount Read Project (Tasmania)

The Mount Read Project (EL04/2024, 100%-owned) covers approximately 224 km² within the Mount Read Volcanics, a mineral province that has historically produced high-grade polymetallic ores from both volcanogenic massive sulphide (VMS) and intrusive-related systems. During the September 2025 quarter, the Company progressed geological review and data integration work, including compiling and digitising historical exploration data, reinterpreting airborne magnetics and radiometric imagery, and commencing a 3D geological model of prospective stratigraphic horizons.

First-phase on-ground exploration, including systematic surface sampling, geological mapping and ground-based geophysics, was planned to commence in 2026, subject to permitting and seasonal access.

Other Projects and Tenement Changes

Rokeby's remaining Northern Territory and Western Australia tenements were kept under review this year (the Hay River and Lorna May relinquishments were reported as a post year-end event in the FY2025 Annual Report). The Company exited the Jean Elson joint venture in the Northern Territory in the December 2025 quarter after concluding it no longer justified further capital, retaining a 1.5% royalty. Three Western Australian applications - West Brammall Hills, Tent Hill and Ballard Central, were withdrawn in the June 2026 quarter.

End of Operations Report

Board and Management Changes

During the 2026 June quarter the Company completed significant director and management changes following the acquisition of the Omeo Gold Project in Victoria, Australia.

Richard Beazley, a mining engineer with more than 35 years of technical, operational and corporate experience in the resources industry was appointed as Managing Director.

Tim Pallas, one of Victoria's most experienced public leaders and longest-serving Treasurer in the history of the Victorian Government, was appointed as non-executive Chairman. He brings complementary expertise well-suited to the Company's next phase of growth.

Trevor Benson transitioned from the Chief Executive Officer was appointed a Non-Executive Director before resigning on 24 September 2026.

Adam Taylor, the previous Chairman of the Board stepped down from the Board on 17 June 2026.

Financial Position

The net assets of the Group were \$14,061,103 as at 30 June 2026 (\$11,456,087 as at 30 June 2025).

Significant Changes in the State of Affairs

On 26 April 2026 Rokeby announced it had entered into a binding amended to purchase the Omeo Gold Project. Refer to Note 15 to the Financial Statement for further information.

There was no other significant change in the state of affairs of the Group during the financial year.

Dividends Paid or Recommended

The directors do not recommend the payment of a dividend and no dividends have been paid or declared since the start of the financial year.

Significant Events After Reporting Date

On 26 April 2026 Rokeby announced it had entered into a binding amended to purchase the Omeo Gold Project, located in north-east Victoria. On 20 July 2026, the Company announced the completion of the acquisition. On

DIRECTORS' REPORT (CONTINUED)

completion of the acquisition, the Company paid the second upfront Cash Payment amounting to \$2,550,000 (being \$2,700,000 less the Exclusivity Fee and Land Sale Price which paid on 20 July 2026).

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Group, the results of those operations or the state of affairs of the Group in future financial years.

Likely Developments and Expected Results

The Company expects to maintain the present status and level of operation and hence there is no likely unwanted developments in the entity's operations.

Environmental Issues

The Company is subject to environmental regulation in respect of its exploration activities in Australia. The Company ensures that appropriate standard of environmental care is achieved and, in doing so, that it is aware of, and it is in compliance with all environmental legislation. The Directors of the Company are not aware of any breach of environmental legislation of the year.

Proceedings on Behalf of the Company

An employee of previously owned Peruvian subsidiaries made an employment related claim in relation to his remuneration post dismissal and compensations for damages, pain and suffering and lost profits. The employee took the subsidiary to the Employment Court of Lima – Peru in 2024 and while his claim was dismissed, he filed an appeal to the court's ruling. As part of the binding Head of Agreement with Circuit Resources Pty Ltd, which acquired the Company's Peruvian subsidiaries, if the Lima Court holds in favour of the employee/plaintiff, Rokeby Resources Limited shall be responsible to pay the maximum sum of A\$37,500. During the year the appeal was dismissed with no further appeals possible, accordingly this matter was closed.

Material Business Risks

Access to and dependence on Capital Raisings

Rokeby Resources Limited is currently an exploration company where it relies mainly on funding in the form of capital raisings from shareholders, government funding in terms of grants for exploration work conducted and joint venture funding when sharing the costs of exploring an area of interest. There are outside market factors involved in capital raising and thus it is dependent on various factors for investors to commit funds and thus support the Company in doing so.

No guarantees with an exploration company of profitability

There is no guarantee of discovering resources on a scale that makes development and production feasible and therefore there is no guarantee that the Company will become or remain profitable.

Exploration Risks

The projects that the Company holds are exciting (see Operations Review) and it continues to explore for tier-1 mineralisation. However the current and future operations of the Company including exploration, appraisal and possible production activities may be affected by a range of factors including: (i) geological conditions; (ii) limitations on activities due to seasonal weather patterns; (iii) unanticipated operational and technical difficulties encountered in drilling and production activities; (iv) mechanical failure of operating plant and equipment, adverse weather conditions, industrial and environmental incidents and other force majeure events; (v) unexpected shortages or increases in the costs of consumables, spare parts, plant and equipment.

DIRECTORS' REPORT (CONTINUED)

Share price fluctuations

Specifically, share market conditions may affect the securities irrespective of operating performance. This can be the general economic climate, acts of war or terrorism impacting on market confidence, movements in interest rates, fluctuations in currency rates and commodity prices, changes in market sentiment and the requirement of the Company from time to time for capital.

Indemnification of Officers and Insurance premiums

The Company has paid premiums to insure the directors against liabilities for costs and expenses incurred by them in defending legal proceedings arising from their conduct while acting in the capacity of director of the Company, other than conduct involving a wilful breach of duty in relation to the Company.

The premiums paid in respect of Directors' and Officers' insurance during the year amounted to \$14,544 (2025: \$16,293). Insurance premiums have not been allocated to individual directors or key management personnel.

Options

At the date of this report, there are the below unissued ordinary shares of Rokeby Resources Limited under option or subject to Rights:

(ASX RKBOE): 72,775,945 options with an exercise price of \$0.08 per option with a 31 December 2026 expiry.
 (ASX RKB OPT1): 30,000,000 options with an exercise price of \$0.006 per option with a 17 September 2027 expiry.
 (ASX RKB OPT2): 30,000,000 options with an exercise price of \$0.008 per option with a 17 September 2027 expiry.
 (ASX RKB OPT4): 15,000,000 options with an exercise price of \$0.008 per option with a 17 September 2027 expiry.
 (ASX RKB PR1): 15,000,000 performance rights with an expiry of 17 September 2027.
 (ASX RKB OPT5): 10,000,000 options over unissued ordinary shares \$0.00675 per option with a 14 July 2027 expiry.
 (ASX RKB OPT6): 10,000,000 options over unissued ordinary shares \$0.009 per option with a 14 July 2027 expiry.
 (ASX RKB OPT7): 116,000,000 options over unissued ordinary shares \$0.0065 per option with a 30 November 2028.

Risk Management

The Board is responsible for ensuring that risks and opportunities are identified in a timely manner and that activities are aligned with the risks and opportunities identified by the Board.

Meetings of Directors

During the financial year, 7 meetings of directors were held. Attendances by each director were as follows:

	Board Meetings No. of meetings eligible to attend	Number attended
Mr Adam Taylor	7	7
Mr Bradley Marwood	7	7
Mr Andrew Haythorpe	7	7
Mr Timothy Pallas	-	-
Mr Richard Beazley	-	-
Mr Trevor Benson	-	-

DIRECTORS' REPORT (CONTINUED)

REMUNERATION REPORT (AUDITED)

This report outlines the remuneration arrangements in place for directors and executives of the Company.

Remuneration Policy

The remuneration policy of Rokeby Resources Limited aligns director and executive objectives with shareholder and business objectives by providing a fixed remuneration component and, where the Board believes it appropriate, may also include specific long-term incentives based on key performance areas affecting the Company's ability to attract and retain the best executives and directors to run and manage the Company.

The remuneration policy setting out the terms and conditions for the executive directors and other senior executives was developed by the Board. All executives receive a base salary (which is based on factors such as ability and experience). The Board reviews executive packages annually by reference to the economic entity's performance, executive performance, and comparable information from industry sectors and other listed companies in similar industries. The performance of the executive directors is measured against the objective of promoting growth in shareholder value.

The Board may exercise discretion in relation to approving incentives, bonuses, and options. The policy is designed to attract the highest calibre of executives and reward them for performance that results in long-term growth in shareholder wealth. Executives may, where the Board believes it appropriate, participate in employee share and option arrangements.

The Board policy is to remunerate directors at market rates for comparable companies for time, commitment and responsibilities. The Board determines payments to directors and regularly reviews their remuneration based on market practice, duties and accountability. Independent external advice is sought when required. No external advice was sought during the report period. The maximum aggregate amount of fees that can be paid to non-executive directors is subject to approval by shareholders in a general meeting (currently \$240,000 per annum).

Key management personnel service agreements

Details of the key conditions of service agreements for key management personnel are as follows:

	Commencement Date	Notice Period Base Salary	Base Salary	Termination Payments Provided
Adam Taylor	1 March 2022	Nil	\$50,000 per annum director fees	None
Bradley Marwood	16 May 2024	Nil	\$50,000 per annum director fees	None
Andrew Haythorpe	2 September 2024	Nil	\$50,000 per annum director fees	None
Trevor Benson ⁽¹⁾	21 August 2024	Nil	\$50,000 per annum director fees	None
Timothy Pallas	17 June 2026	Nil	\$120,000 per annum director fees	None
Richard Beazley	17 June 2026	Four (4) weeks	\$350,000 salary per annum	Four (4) weeks
James Moran	11 May 2026	Four (4) weeks	\$280,000 salary per annum	Four (4) weeks

1. Trevor Benson resigned as Chief Executive Officer on 17 June 2026 and was appointed a director on that date.

At a General Meeting of the Company held on 17 November 2023, shareholders approved the ability for the Company to undertake a future issue of directors' remuneration-sacrifice shares for Adam Taylor. This was extended to Bradley Marwood and Andrew Haythorpe at an Annual General Meeting held on 29 November 2024. Any shares are to be issued in accordance with the Company's Directors' Remuneration-Sacrifice Share Plan (**Share Plan**). Under the Share Plan, the Company's directors may reduce their cash remuneration by up to 50% through the issue of shares, in lieu of cash consideration.

DIRECTORS' REPORT (CONTINUED)

Remuneration Report (continued)

Richard Beazley - Managing Director - Remuneration

Short term incentives

- Short term incentives are to be agreed on an annual basis between the Managing Director and the Board.

Long term incentives

The following long-term incentives were awarded during the year

- 30.0 million Incentive Options with an exercise price of \$0.065 with an expiry date of 30 November 2028.

Termination

- Notice – Mr Beazley may terminate with 3 months' notice. The Company may terminate with 6 months' notice.
- Company may terminate without notice in certain circumstances including for serious misconduct or other circumstances justifying such termination.
- Mr Beazley may terminate under the usual circumstances, including the Company failing to meet any of its material obligations under the Employment Agreement.

James Moran – Company Secretary - Remuneration

Short term incentives

- Short term incentives are to be agreed on an annual basis between the Managing Director and the Board.

Long term incentives

The following long-term incentives were awarded during the year

- 30.0 million Incentive Options with an exercise price of \$0.065 with an expiry date of 30 November 2028

Termination

- Notice – either party may terminate with 4 weeks' notice.
- Company may terminate without notice in certain circumstances including for serious misconduct or other circumstances justifying such termination.
- James Moran may terminate under the usual circumstances, including the Company failing to meet any of its material obligations under the Employment Agreement

There are no other agreements with key management personnel.

Key management personnel compensation at 30 June 2026

2026	Short-term benefits		Post-employment benefits	Share Based Payments		Total	Share Based payments
Name	Cash salary and fees	Non-monetary benefits	Super-annuation	Fee Sacrifice	Options & performance rights		
	\$	\$	\$	\$	\$	\$	%
Adam Taylor ⁽¹⁾	48,056	-	-	-	10,681	58,737	18
Timothy Pallas ⁽²⁾	-	-	-	-	80,738	80,738	100
Bradley Marwood	25,000	-	5,250	18,750	10,681	59,681	18
Andrew Haythorpe	50,000	-	-	-	10,681	60,681	18
Richard Beazley ⁽³⁾	13,425	-	1,611	-	80,738	95,774	84
Trevor Benson ⁽⁴⁾	359,480	75,000	33,000	-	32,043	499,523	8
Brett Dickson ⁽⁵⁾	224,500	-	-	-	21,362	245,862	9
James Moran ⁽⁶⁾	-	-	-	-	-	-	-
Totals	720,461	75,000	39,861	18,750	246,924	1,100,996	24

(1) Adam Taylor retired as a director on 17 June 2026.

(2) Timothy Pallas appointed as a director on 17 June 2026.

(3) Richard Beazley was appointed as Managing Director on 17 June 2026.

(4) Trevor Benson resigned as CEO on 17 June 2026 and a payment in lieu of notice of \$75,000 was settled by the issuance of 18,750,000 shares. Mr Benson was appointed a director on 17 June 2026.

(5) Brett Dickson resigned as company secretary on 22 June 2026.

(6) James Moran was appointed joint company secretary on 11 May 2026 and sole company secretary on 22 June 2026.

DIRECTORS' REPORT (CONTINUED)

Remuneration Report (continued)

Key management personnel compensation at 30 June 2025

2025	Short-term benefits		Post-employment benefits	Share Based Payments		Total	Share Based payments
Name	Cash salary and fees	Non-monetary benefits	Super-annuation	Fee Sacrifice	Options & performance rights		
	\$	\$	\$	\$	\$	\$	%
Adam Taylor	43,750	-	-	6,250	16,800	66,800	25
Jonathan West ⁽¹⁾	62,500	-	16,535	25,000	-	104,035	-
Bradley Marwood	25,000	-	5,396	21,909	16,800	69,105	24
Andrew Haythorpe ⁽²⁾	41,667	-	-	-	16,800	58,467	29
Trevor Benson ⁽³⁾	262,500	-	30,000	-	140,956	433,456	33
Anthony Italiano ⁽⁴⁾	16,563	-	1,502	-	-	18,065	-
Brett Dickson ⁽⁵⁾	100,000	-	-	-	108,200	208,200	52
Totals	551,980	-	53,433	53,159	299,556	958,128	31

(1) Jonathan West resigned as a director on 30 September 2024.

(2) Andrew Haythorpe was appointed a director on 2 September 2024.

(3) Trevor Benson was appointed as CEO on 21 August 2024.

(4) Anthony Italiano resigned as secretary on 2 September 2024.

(5) Brett Dickson was appointed as secretary on 2 September 2024.

Options and rights granted as remuneration

During the year 100,000,000 options were granted as remuneration to key management personnel (2025: 75,000,000).

KMP – 2026	Held at the beginning of year ⁽¹⁾	Awarded as remuneration during the year	Exercised during the year	Lapsed during the year	Balance at end of year ⁽²⁾
Timothy Pallas ⁽¹⁾	-	30,000,000	-	-	30,000,000
Richard Beazley ⁽¹⁾	-	30,000,000	-	-	30,000,000
Adam Taylor ⁽²⁾	29,625,766	5,000,000	-	(12,312,883)	22,312,883
Bradley Marwood	11,250,000	5,000,000	-	(6,250,000)	10,000,000
Andrew Haythorpe	11,250,000	5,000,000	-	(6,250,000)	10,000,000
Trevor Benson	36,250,000	15,000,000	-	(6,250,000)	45,000,000
James Moran ⁽¹⁾	-	-	-	-	-
Brett Dickson ⁽²⁾	42,500,000	10,000,000	(12,500,000)	-	40,000,000
Totals	130,875,766	100,000,000	(12,500,000)	(31,062,883)	187,312,883

DIRECTORS' REPORT (CONTINUED)

Remuneration Report (continued)

KMP – 2025	Held at the beginning of year ⁽¹⁾	Awarded as remuneration during the year	Purchased during the year	Lapsed during the year	Balance at end of year ⁽²⁾
Adam Taylor	36,938,649	5,000,000	-	(12,312,883)	29,625,766
Jonathan West	3,000,000	-	-	-	3,000,000
Bradley Marwood	-	5,000,000	6,250,000	-	11,250,000
Andrew Haythorpe	-	5,000,000	6,250,000	-	11,250,000
Trevor Benson	-	30,000,000	6,250,000	-	36,250,000
Anthony Italiano	-	-	-	-	-
Brett Dickson	-	30,000,000	12,500,000	-	42,500,000
Totals	39,938,649	75,000,000	31,250,000	(12,312,883)	133,875,766

(1) Or at date of appointment.

(2) Or at date of resignation/termination.

During the year ended 30 June 2026, shares received by directors in lieu of cash consideration have been issued as follows.

2026

Director	Total \$ Value of Shares Issued	Accrued Salary & Fees at 30 June 2026 to be Received in Shares	Shares to be issued at 30 June 2026
Bradley Marwood	\$18,750	\$6,250	1,562,500

2025

Director	Total \$ Value of Shares Issued	Accrued Salary & Fees at 30 June 2025 to be Received in Shares	Shares to be issued at 30 June 2025
Jonathan West	\$12,500	\$12,500	1,785,714
Adam Taylor	\$6,250	-	-
Bradley Marwood	\$21,909	\$5,249	971,078

Performance Rights: Granted and Vested during the year.

During the year no Performance Rights were issued and vested (2025: 15,000,000).

KMP	Held at the beginning of year	Awarded as remuneration during the year	Purchased during the year	Lapsed during the year	Balance at end of year
Adam Taylor	-	-	-	-	-
Jonathan West	-	-	-	-	-
Bradley Marwood	-	-	-	-	-
Andrew Haythorpe	-	-	-	-	-
Trevor Benson	-	15,000,000	-	-	15,000,000
Anthony Italiano	-	-	-	-	-
Brett Dickson	-	-	-	-	-
Totals	-	15,000,000	-	-	15,000,000

The Company's remuneration policy prohibits directors and executives from entering into transactions or arrangements which limit the economic risk of participating in unvested entitlements.

DIRECTORS' REPORT (CONTINUED)

Remuneration Report (continued)

Key Management Personnel Relevant Interests

The relevant interests of key management personnel in the capital of the Company at the date of this report is as follows:

2026

Director	Held at the beginning of year ⁽¹⁾	Awarded as remuneration during the year	Purchased during the year	Sold during the year	Balance at end of year ⁽²⁾
Timothy Pallas	-	-	-	-	-
Richard Beazley	-	-	-	-	-
Adam Taylor	107,363,206	-	-	-	107,363,206
Bradley Marwood	16,167,466	4,569,351	6,250,000	-	26,986,817
Andrew Haythorpe	67,509,815	-	-	-	67,509,815
Trevor Benson	12,500,000	18,750,000	182,210	-	31,432,210
James Moran	-	-	-	-	-
Brett Dickson	30,000,000	-	13,400,000	-	43,400,000
Totals	233,540,487	23,319,351	19,832,210	-	276,692,048

Key Management Personnel Relevant Interests (continued)

2025

Director	Held at the beginning of year ⁽¹⁾	Awarded as remuneration during the year	Purchased during the year	Sold during the year	Balance at end of year ⁽²⁾
Adam Taylor	94,646,344	-	12,716,862	-	107,363,206
Jonathan West	9,034,576	1,785,714	-	-	10,820,290
Bradley Marwood	-	3,667,466	12,500,000	-	16,167,466
Andrew Haythorpe	-	-	67,509,815 ⁽³⁾	-	67,509,815
Trevor Benson	-	-	12,500,000	-	12,500,000
Anthony Italiano	-	-	-	-	-
Brett Dickson	-	-	30,000,000	-	30,000,000
Totals	103,680,920	5,453,180	135,226,677	-	244,360,777

(1) Or at date of appointment.

(2) Or at date of resignation/termination.

END OF REMUNERATION REPORT

DIRECTORS' REPORT (CONTINUED)

Non-Audit Services

The Directors are satisfied that the provision of non-audit services during the year is compatible with the general standard of independence for auditors imposed by the Corporations Act 2001. The Directors are satisfied that the services disclosed below did not compromise the external auditor's independence for the following reasons:

- all non-audit services are reviewed and approved by the Board of Directors prior to commencement to ensure they do not adversely affect the integrity and objectivity of the auditor; and
- the nature of the services provided does not compromise the general principles relating to auditor independence in accordance with APES 110: Code of Ethics for Professional Accountants set by the Accounting Professional and Ethical Standards Board.

No non-audit services were provided by the entity's auditor, Stantons, as shown at Note 16.

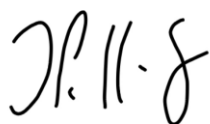
Auditor's Independence Declaration

We have obtained an Auditor's Independence Declaration. Please refer to "Auditor's Independence Declaration" included on page 50 of the financial statements.

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

Rokeby Resources Limited received approximately 92.89% of "yes" votes on its remuneration report for the 2025 financial year. Remuneration consultants were not engaged during the year and the company did not receive any specific feedback at the AGM or throughout the year on its remuneration practices.

The Directors' Report, incorporating the Remuneration Report, is signed in accordance with a resolution of the Board of Directors.



Tim Pallas

Chairman

Dated this 30th day of September 2026

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME for the year ended 30 June 2026

	Note	2026 \$	2025 \$
Revenue	2	12,924	11,374
Management and directors' fees		(148,056)	(168,828)
Wages and salaries		(609,802)	(483,023)
Administrative expenses		(173,284)	(138,955)
Advertising and promotional costs		(193,572)	(50,801)
Professional fees		(451,041)	(118,052)
Listing and share registry expenses		(140,674)	(100,716)
Depreciation and amortisation		(156,323)	(125,369)
Foreign exchange (loss) / gain		(632)	402
Exploration expenditure		(74,752)	(44,042)
Capitalised Exploration expenditure written off	7	(1,850,846)	(117,449)
Share based payments	22	(281,103)	(335,256)
Expenses associated with corporate control transaction		-	(391,353)
Loss from continuing operations before income tax		(4,067,161)	(2,062,068)
Income tax expense	3	-	-
Loss from continuing operations after income tax		(4,067,161)	(2,062,068)
Loss from discontinued operations		-	-
Net loss for the year		(4,067,161)	(2,062,068)
Other comprehensive income, net of tax			
Items that will not be reclassified to profit or loss		-	-
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations, net of tax		-	-
Total comprehensive profit / (loss)		(4,067,161)	(2,062,068)
Profit / (Loss) for the year attributable to members of Rokeby Resources Limited		(4,067,161)	(2,062,068)
Total comprehensive profit / (loss) attributable to members of Rokeby Resources Limited		(4,067,161)	(2,062,068)
Basic and diluted profit / (loss) per share (cents per share) from continuing operations		(0.22)	(0.19)
Basic and diluted profit / (loss) per share (cents per share) from discontinuing operations	13	-	-

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at 30 June 2026

	Note	2026 \$	2025 \$
ASSETS			
Current Assets			
Cash and cash equivalents	14 (b)	3,386,906	606,544
Trade and other receivables	5	129,052	56,756
Total Current Assets		3,515,958	663,300
Non-Current Assets			
Plant and equipment	6	35,206	63,943
Exploration and evaluation expenditure	7	10,731,825	11,018,214
Right-of-use asset	8(a)	80,689	64,106
Total Non-Current Assets		10,847,720	11,146,263
TOTAL ASSETS		14,363,678	11,809,563
LIABILITIES			
Current Liabilities			
Lease liability	8(e)	71,124	63,523
Trade and other payables	9(a)	217,312	242,793
Provisions	9(b)	1,865	42,845
Total Current Liabilities		290,301	349,161
Non-Current Liabilities			
Lease liability	8(e)	12,274	-
Provisions	9(b)	-	4,315
Total Non-Current Liabilities		12,274	4,315
TOTAL LIABILITIES		302,575	353,476
NET ASSETS		14,061,103	11,456,087
EQUITY			
Contributed equity	10	71,890,266	65,556,292
Share Option Reserve		681,239	343,036
Accumulated losses		(58,510,402)	(54,443,241)
TOTAL EQUITY		14,061,103	11,456,087

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2026

	Contributed Equity	Accumulated Losses	Foreign Currency Translation Reserve	Share Option Reserve	Total
	\$	\$	\$	\$	\$
2026					
Balance at 1 July 2025	65,556,292	(54,443,241)	-	343,036	11,456,087
Loss attributable to members of the Company	-	(4,067,161)	-	-	(4,067,161)
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive loss for the year	-	(4,067,161)	-	-	(4,067,161)
Shares issued during the year (after costs)	6,333,974	-	-	-	6,333,974
Issue of share options	-	-	-	338,203	338,203
Balance at 30 June 2026	71,890,266	(58,510,402)	-	681,239	14,061,103
Balance at 1 July 2024	62,656,693	(52,381,173)	-	7,780	10,283,300
Loss attributable to members of the Company	-	(2,062,068)	-	-	(2,062,068)
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive loss for the year	-	(2,062,068)	-	-	(2,062,068)
Shares issued during the year (after costs)	2,899,599	-	-	-	2,899,599
Issue of share options	-	-	-	335,256	335,256
Balance at 30 June 2025	65,556,292	(54,443,241)	-	343,036	11,456,087

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS for the year ended 30 June 2026

	Note	2026 \$	2025 \$
Cash flows from operating activities			
Payments to suppliers and employees		(1,585,144)	(952,620)
Interest received		12,924	11,374
Net cash (used in) operating activities	14	(1,572,220)	(941,246)
Cash flows from investing activities			
Payments for exploration expenditures		(1,593,602)	(941,177)
Payments for plant and equipment		(7,207)	(3,434)
Proceeds from sales of assets		1,364	46,277
Security deposit repaid		4,607	(243,821)
Net cash (used in) investing activities		(1,594,838)	(1,142,155)
Cash flows from financing activities			
Proceeds from issue of shares (net of costs)		5,692,075	1,879,608
Proceeds from exercise of options		380,000	-
Repayment of lease liability		(124,655)	(87,592)
Net cash from financing activities		5,947,420	1,792,016
Net increase/ (decrease) in cash held		2,780,362	(291,385)
Cash and cash equivalents at the beginning of the financial year		606,544	897,929
Effect of exchange rate changes on cash and cash equivalents		-	-
Cash and cash equivalents at the end of the financial year	14 (b)	3,386,906	606,544

The accompanying notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies

The financial report covers the Company of Rokeby Resources Limited, a listed public company incorporated and domiciled in Australia, and its controlled entities. The financial report was authorised for issue on 30th September 2026 by the Board of Directors.

Basis of preparation

The financial report is a general-purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the *Corporations Act 2001*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Going Concern

The financial statements have been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and discharge of liabilities in the normal course of business.

For the year ended 30 June 2026, the Group incurred after tax loss from continuing operations of \$4,067,161 (2025: loss of \$2,062,068) and the Group had net cash outflows from operating and investing activities of \$3,167,058 (2025: net cash outflows of \$2,083,401).

The Directors believe that it is reasonably foreseeable that the Company and Group will continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial report after consideration of the following factors:

- The Group has cash at bank at the reporting date of \$3,386,906, net working capital of \$3,225,657 and net assets of \$14,061,103; and
- The ability of the Group to raise capital by the issue of additional shares under the *Corporation Act 2001*, the Company will endeavour to raise capital in the short to medium term and based on its previous results, the Company is confident in doing so; and
- The ability to curtail administration, operational and investing cash outflows as required.

In the event that the Group is unable to obtain sufficient funding for ongoing operating and capital requirements, there is a material uncertainty that may cast significant doubt as to whether the Group will continue as a going concern and therefore proceed with realising its assets and discharging its liabilities in the normal course of business at the amounts stated in the financial report. The consolidated financial statements do not include any adjustment relating to the recoverability or classification of recorded asset amounts or to the amounts or classification of liabilities that may be necessary should the Group not be able to continue as a going concern.

New and Amended Accounting Policies Adopted by the Group

In the current financial year, the Group has adopted all of the new and revised Standards and Interpretations issued by the AASB that are relevant to its operations and effective for the current annual reporting period.

There was no material impact on the financial report.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

New and Amended Accounting Policies Not Yet Adopted by the Group

There are a number of standards, amendments to standards, and interpretations which have been issued by the Australian Accounting Standards Board (AASB) that are effective in future accounting periods that the Group has decided not to adopt early. The standards that may be of relevance to the Group are as follows:

AASB 18: Presentation and Disclosure in Financial Statements

AASB 18 will replace AASB 101 to amend the presentation and disclosure requirements in financial statements which includes:

- the presentation of the statement of profit or loss into five categories, namely operating, investing, financing, discontinued operations and income tax categories, as well as newly defined operating profit subtotals;
- disclosure of management-defined performance measures (MPMs) in a single note; and
- enhanced requirements for grouping (aggregation and disaggregation) of information.

In addition, the Group will be required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.

The Group plans on adopting the above for the reporting period ending 30 June 2028. The Group is still in the process of assessing the impact of the new standard, particularly with respect to the structure of the Group's statement of profit or loss, the statement of cashflows and the additional disclosures required for MPMs.

AASB 2024-2: Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments

The amendment amends AASB 7 and AASB 9 in relation to:

- settling financial liabilities using an electronic payment system;
- assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance (ESG) and similar features; and
- disclosure requirements relating to investments in equity instruments designated at fair value through other comprehensive income and adds disclosure requirements for financial instruments with contingent features that do not relate directly to basic lending risks and costs.

The Group plans on adopting the above for the reporting period ending 30 June 2027. The amendment is not expected to have a material impact on the financial statements once adopted.

AASB 2024-3: Amendments to Australian Accounting Standards – Annual Improvements Volume 11

AASB 2024-3 amends the following:

- AASB 1 to improve consistency between AASB 1 and the requirements for hedge accounting in AASB 9 as well as improve the understandability of AASB 1;
- AASB 7 to replace a cross-reference and improve the consistency in the language used in AASB 7 with the language used in AASB 13;
- AASB 9 to clarify how a lessee accounts for the derecognition of a lease liability when it is extinguished and address inconsistencies between AASB 9 and the requirements in AASB 15 in relation to the term “transaction price”;
- AASB 10 in relation to determining de facto agents of an entity; and
- AAS 107 to replace the term “cost method” with “at cost” as the term is no longer defined in Australian Accounting Standards.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

The Group plans on adopting the above for the reporting period beginning on or after 1 January 2027. The amendment is not expected to have a material impact on the financial statements once adopted.

AASB 2014-10: Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

This amendment limits the recognition of gain or loss arising from the loss of control of a subsidiary that does not contain a business in a transaction with an associate or joint venture to the extent of the unrelated investors' interest in that associate or joint venture. Similar limitations apply to remeasurements of retained interests in former subsidiaries.

These amendments may impact the Group's consolidated financial statements in future periods should such transactions arise. It is effective for annual reporting periods beginning on or after 1 January 2028.

a) Principles of Consolidation

The consolidated financial statements incorporate all of the assets, liabilities and results of the parent, Rokeby Resources Limited and all of the subsidiaries. Subsidiaries are entities the parent controls. The parent controls an entity when it 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 over the entity. A list of the subsidiaries is provided in Note 21.

The assets, liabilities and results of all subsidiaries are fully consolidated into the financial statements of the Group from the date on which control is obtained by the Group. The consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions, balances and unrealised gains or losses on transactions between Group entities are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the Group. Equity interests in a subsidiary not attributable, directly or indirectly, to the Group are presented as "non-controlling interests". The Group initially recognises non-controlling interests that are present ownership interests in subsidiaries and are entitled to a proportionate share of the subsidiary's net assets on liquidation at either fair value or at the non-controlling interests' proportionate share of the subsidiary's net assets. Subsequent to initial recognition, non-controlling interests are attributed their share of profit or loss and each component of other comprehensive income. Non-controlling interests are shown separately within the equity section of the statement of financial position and statement of comprehensive income.

b) Revenue Recognition

Under AASB 15 Revenue from contracts with customers, revenue is recognised when a performance obligation is satisfied, being when control of the goods or services underlying the performance obligations is transferred to the customer.

Interest

Revenue is recognised as the interest accrues (using the effective interest method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument) to the net carrying amount of the financial asset.

c) Income Tax

The income tax expense / (benefit) charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

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

Current and deferred income tax expense (benefit) is charged or credited directly to equity instead of profit or loss when the tax related to items that are credited or charged directly to equity.

Deferred tax assets and liabilities are ascertained based on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets also result where amounts have been fully expensed but future tax deductions are available. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the year when the asset is realised or the liability is settled, based on tax rates enacted or substantially enacted at reporting date. Their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability. Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

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

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

d) Mining Tenements and Exploration and Evaluation Expenditure

Mining tenements are carried at cost, less accumulated impairment losses.

Exploration, evaluation and development expenditure incurred is accumulated in respect of each identifiable area of interest. These costs are only carried forward to the extent that they are expected to be recouped through the successful development and/or sale of the area or where activities in the area have not yet reached a stage that permits reasonable assessment of the existence of economically recoverable reserves.

Accumulated costs in relation to an abandoned area are written off in full against profit or loss in the year in which the decision to abandon the area is made.

When production commences, the accumulated costs for the relevant area of interest are amortised over the life of the area according to the rate of depletion of the economically recoverable reserves.

A regular review is undertaken of each area of interest to determine the appropriateness of continuing to carry forward costs in relation to that area of interest.

Costs of site restoration are provided for over the life of the facility from when exploration commences and are included in the costs of that stage. Site restoration costs include the dismantling and removal of mining plant, equipment and building structures, waste removal, and rehabilitation of the site in accordance with clauses of the

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

mining permits. Such costs are determined using estimates of future costs, current legal requirements and technology on an undiscounted basis.

Any changes in the estimates for the costs are accounted for on a prospective basis. In determining the costs of site restoration, there is uncertainty regarding the nature and extent of the restoration due to community expectations and future legislation. Accordingly, the costs have been determined on the basis that the restoration will be completed within one year of abandoning the site.

e) Financial Instruments

Recognition and derecognition

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and initial measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with AASB 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

In the periods presented the corporation does not have any financial assets categorised as FVOCI.

The classification is determined by both:

- the entity's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Group's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as listed bonds that were previously classified as held-to-maturity under AASB 139.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

Financial assets at fair value through profit or loss (FVTPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit or loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply.

The category also contains an equity investment. The Group accounts for the investment at FVTPL and did not make the irrevocable election to account for the investment in unlisted and listed equity securities at fair value through other comprehensive income (FVOCI). The fair value was determined in line with the requirements of AASB 9, which does not allow for measurement at cost.

Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

Financial assets at fair value through other comprehensive income (FVOCI)

The Group accounts for financial assets at FVOCI if the assets meet the following conditions:

- they are held under a business model whose objective it is "hold to collect" the associated cash flows and sell and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Any gains or losses recognised in other comprehensive income (OCI) will be recycled upon derecognition of the asset.

Impairment of financial assets

AASB 9's impairment requirements use more forward-looking information to recognise expected credit losses – the 'expected credit loss (ECL) model'.

Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under AASB 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Recognition of credit losses is no longer dependent on the Group first identifying a credit loss event. Instead, the Group considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Level 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Level 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category. Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

Trade and other receivables and contract assets

The Group makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument. In calculating, the Group uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

The Group assess impairment of trade receivables on a collective basis as they possess shared credit risk characteristics they have been grouped based on the days past due.

Classification and measurement of financial liabilities

The Group's financial liabilities include borrowings, trade and other payables and derivative financial instruments. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Group designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments). All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

f) Impairment of Assets

At each reporting date, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to profit or loss.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised in profit or loss immediately, unless the relevant asset is carried at fair value, in which case the impairment loss is treated as a revaluation decrease. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised in profit or loss immediately, unless the relevant asset is carried at fair value, in which case the reversal of the impairment loss is treated as a revaluation increase.

g) Plant and Equipment

Plant and equipment are measured on the cost basis and therefore carried at cost less accumulated depreciation and any accumulated impairment. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset's useful life to the Company commencing from the time the asset is held ready for use. The depreciation rates used for each class of depreciable assets are:

Class of fixed asset

Plant and equipment	10–33%
Motor vehicles	20–33%
IT equipment	10–33%
Leasehold improvements	20%
Buildings	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the profit or loss.

h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and deposits held at call with banks.

i) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

j) Contributed Equity

Ordinary shares are classified as equity

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds. Incremental costs directly attributable to the issue of new shares or options for the acquisition of a business are not included in the cost of the acquisition as part of the purchase consideration.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

k) Earnings per Share

(i) Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to equity holders of the Company, excluding any costs of servicing equity other than ordinary shares, by the weighted average number of ordinary shares outstanding during the financial year.

(ii) Diluted earnings per share

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

l) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the economic entity, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

m) Employee Benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to reporting date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

n) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Board of Directors.

o) Trade and Other Receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

p) Non-current assets held for sale

Non-current assets and disposal groups are classified as held for sale and generally measured at the lower of carrying amount and fair value less costs to sell, where the carrying amount will be recovered principally through sale as opposed to continued use. No depreciation or amortisation is charged against assets classified as held for sale.

Classification as “held for sale” occurs when: management has committed to a plan for immediate sale; the sale is expected to occur within one year from the date of classification; and active marketing of the asset has commenced. Such assets are classified as current assets.

A discontinued operation is a component of an entity, being a cash-generating unit (or a group of cash-generating units), that either has been disposed of, or is classified as held for sale, and: represents a separate major line of business or geographical area of operations; is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations; or is a subsidiary acquired exclusively with the view to resale.

The results of discontinued operations are presented separately on the face of the statement of profit and loss and other comprehensive income.

Impairment losses are recognised for any initial or subsequent write-down of an asset (or disposal group) classified as held for sale to fair value less costs to sell. Any reversal of impairment recognised on classification as held for sale or prior to such classification is recognised as a gain in profit or loss in the period in which it occurs.

q) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the entity that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

r) Foreign Currency Transactions Balances

Functional and presentation currency

The functional currency of each of the Group’s entities is measured using the currency of the primary economic environment in which that entity operates. The consolidated financial statements are presented in Australian dollars, which is the parent entity’s functional currency.

Transactions and balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the year-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items are recognised in profit or loss, except where deferred in equity as a qualifying cash flow or net investment hedge. Exchange differences arising on the translation of non-monetary items are recognised directly in other comprehensive income to the extent that the underlying gain or loss is recognised in other comprehensive income; otherwise the exchange difference is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

Group companies

The financial results and position of foreign operations, whose functional currency is different from the Group's presentation currency, are translated as follows:

- assets and liabilities are translated at exchange rates prevailing at the end of the reporting period;
- income and expenses are translated at average exchange rates for the period; and
- retained earnings are translated at the exchange rates prevailing at the date of the transaction.

s) Critical Accounting Estimates and Other Accounting Judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Company is of the view that there are no critical accounting estimates and judgements in this financial report, other than accounting estimates and judgements in relation to the carrying value of mineral exploration expenditure.

Key judgements

Deferred exploration and evaluation expenditure

Exploration and evaluation costs are carried forward where right of tenure of the area of interest is current. These costs are carried forward in respect of an area that has not at reporting date reached a stage that permits reasonable assessment of the existence of economically recoverable reserves, or alternatively, are expected to be sold. Refer to the accounting policy stated in Note 1(d).

Deferred taxation

The potential deferred tax asset arising from the tax losses and temporary differences have not been recognised as an asset because in the directors' judgement, it is not probable that the Company will make taxable profits against which the tax losses can be recovered.

Share based payments

Equity-settled transactions are measured with reference to the fair value of the equity instruments at the date at which they are granted. The fair value is determined using the binomial or implied barrier formula. For options issued in this financial year, the assumptions detailed as per Note 22 were used.

t) Share based payments

The Group provides benefits to individuals and entities, in the form of share-based payment transactions, whereby the recipients render services in exchange for shares or options (**Equity Settled Transactions**).

There is currently a Long-Term Incentive Plan (Plan) in place, which provides shares to Directors, employees and other eligible persons, including consultants who provide services similar to those provided by an employee. The Company may also issue options or shares outside of the Plan to consultants and other service providers. The cost of these equity settled transactions is measured by reference to the fair value at the date at which they are granted. The fair value of options is determined by using the Black Scholes formula taking into account the terms and conditions upon which the instruments were granted, as discussed in Note 22.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 1: Statement of Material Accounting Policies (continued)

In valuing equity settled transactions, no account is taken of any performance conditions, other than conditions linked to the price of the Company's shares ('market conditions'). The cost of the equity settled transactions is recognised, together with a corresponding increase in equity, over the period in which the performance conditions are fulfilled, ending on the date on which the relevant employees become fully entitled to the award ('vesting date').

The cumulative expense recognised for equity settled transactions at each reporting date until vesting date reflects (i) the extent to which the vesting period has expired and (ii) the number of awards that, in the opinion of the Directors of the group, will ultimately vest. This opinion is formed based on the best available information at balance date. No adjustment is made for the likelihood of the market performance conditions being met as the effect of these conditions is included in the determination of fair value at grant date. The profit or loss charge or credit for a period represents the movement in cumulative expense recognised at the beginning and end of the period.

No expense is recognised for awards that do not ultimately vest, except for awards where vesting is conditional upon a market condition. Where the terms of an equity settled award are modified, as a minimum an expense is recognised as if the terms had not been modified. In addition, an expense is recognised for any increase in the value of the transaction as a result of the modification, as measured at the date of the modification.

Where an equity settled award is cancelled, it is treated as if it had vested on the date of the cancellation, and any expense not yet recognised for the award is recognised immediately. However, if a new award is substituted for the cancelled award, and designated as a replacement award on the date that it is granted, the cancelled and new award are treated as if they were a modification of the original award, as described in the previous paragraph.

The dilutive effect, if any, of outstanding options is reflected in the computation of loss per share (see Note 13).

u) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Note 2: Revenue

	Consolidated	
	2026	2025
	\$	\$
Interest received	12,924	11,374

Note 3: Income Tax

(a) Income tax recognised in profit

No income tax is payable by the Company as it recorded losses for income tax purposes for the year.

(b) Numerical reconciliation between income tax expense and the loss before income tax.

	Consolidated	
	2026	2025
	\$	\$
Profit / (loss) before income tax	(4,067,161)	(2,062,068)
Income tax expense / (benefit) at 25% (2025: 25%)	(1,016,790)	(515,517)
Tax effect of:		
Deferred tax asset not recognised	(278,931)	694,244
Movement in unrecognised temporary differences	1,224,038	(478,564)
Tax effect of permanent differences	71,683	299,837
Income tax expense	-	-

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

(c) Unrecognised deferred tax balances

Revenue tax losses available to the Company	33,013,367	27,359,626
Capital tax losses available to the Company	37,502,566	36,799,022
Total tax losses available to the Company	70,515,933	64,158,648
Potential tax benefit at 25% (2025: 25%)	17,628,983	16,039,662

A deferred tax asset attributable to income tax losses has not been recognised at reporting date as the probability criteria disclosed in Note 1(c) is not satisfied and such benefit will only be available if the conditions of deductibility, also disclosed in Note 1(c), are satisfied.

Note 4: Dividends

No dividends were paid or declared since the start of the financial year. No recommendation for payment of dividends has been made.

Note 5: Trade and Other Receivables

	Consolidated	
	2026	2025
	\$	\$
Current		
Other receivables	121,695	47,065
Prepayments	7,357	9,691
	129,052	56,756

None of the trade and other receivables are past due date. There are no expected credit losses.

Note 6: Plant and Equipment

	Plant and Equipment	IT equipment	Motor Vehicles	Total
	\$	\$	\$	\$
Balance at 1 July 2024	68,109	4,217	32,555	104,881
Additions / (disposals) and transfers	2,222	1,212	-	3,434
Depreciation/ writeback on disposals	(20,168)	(5,028)	(19,176)	(44,372)
Balance at 30 June 2025	50,163	401	13,379	63,943
At cost	108,387	40,303	76,684	225,374
Accumulated depreciation	(58,224)	(39,902)	(63,305)	(161,431)
Balance at 30 June 2025	50,163	401	13,379	63,943
Balance at 1 July 2025	50,163	401	13,379	63,943
Additions / (disposals) and transfers	(4,990)	(20,526)	(13,379)	(38,895)
Depreciation/ writeback on disposals	(13,397)	23,555	-	10,158
Balance at 30 June 2026	31,776	3,430	-	35,206
At cost	103,396	19,777	76,684	199,857
Accumulated depreciation	(71,620)	(16,347)	(76,684)	(164,651)
Balance at 30 June 2026	31,776	3,430	-	35,206

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 7: Exploration and Evaluation Expenditure

Costs carried forward in respect of areas of interest in the following phases:

	Consolidated	
	2026	2025
	\$	\$
Exploration and evaluation phase – at cost		
Balance at 1 July	11,018,214	9,382,570
Expenditure incurred	1,564,457	939,400
Acquisition	-	813,693
Expenditure written off due to impairment and discontinued operations	(1,850,846)	(117,449)
Balance at 30 June	10,731,825	11,018,214

The ultimate recoupment of exploration and evaluation costs carried forward is dependent on successful development and commercial exploitation or, alternatively, sale of the respective project areas.

Note 8: Right-of-use Asset and Lease Liability

The Company has a lease for the Perth corporate office. A lease for the Mt Isa supply yard expired on 30 April 2026 and continues on a monthly renewal basis.

(a): Carrying value

	Consolidated	
	2026	2025
	\$	\$
Balance 1 July	64,106	145,104
Expiry of leases	(285,493)	-
Accumulated amortisation of expired leases	285,493	-
Addition to Right-of-use Asset	138,324	-
Accumulated amortisation	(121,741)	(80,998)
Balance at 30 June	80,689	64,106

(b): AASB 16 related amounts recognised in the Statement of Profit or Loss and Other Comprehensive Income

Amortisation expense	121,741	80,998
Interest expense (included in administrative expenses)	6,206	5,547
	127,947	86,545

(c): Total cash outflows for leases

Repayment of lease liabilities	(124,655)	(87,592)
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(d): Option to extend or terminate

The Company uses hindsight in determining the lease term where the contract contains options to extend or terminate the lease.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 8: Right-of-use Asset and Lease Liability (continued)

(e): Lease liability

	Consolidated	
	2026	2025
	\$	\$
Opening balance	63,523	151,115
Addition to Right-of-Use Asset	138,324	-
Less: principal repayments	(124,655)	(93,140)
Add: interest expense on lease liability	6,206	5,548
	<u>83,398</u>	<u>63,523</u>
Current lease liability	71,124	63,523
Non-current lease liability	12,274	-
	<u>83,398</u>	<u>63,523</u>

Note 9(a): Trade and Other Payables (current)

Trade and other creditors	191,062	217,544
Accrued liabilities	26,250	25,249
	<u>217,312</u>	<u>242,793</u>

None of the payables are past due date.

Note 9(b): Provisions

Current

Annual leave	1,865	42,845
Long service leave	-	-
	<u>1,865</u>	<u>42,845</u>

Non-current

Annual leave	-	-
Long service leave	-	4,315
	<u>-</u>	<u>4,315</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 10: Contributed Equity

	Consolidated	
	2026	2025
	\$	\$
a) Paid up capital		
2,976,730,079 ordinary shares (30 June 2025: 1,576,390,062 ordinary shares)	71,890,266	65,556,292
	No of shares	Paid up capital
		\$
Balance at 30 June 2024	804,738,817	62,656,693
Issued 8 July 2024	5,797,662	40,584
Issued 17 September 2024	2,682,210	15,000
Issued 23 October 2024	2,403,844	12,500
Issued 5 November 2024	211,100,000	844,400
Issued 8 April 2025	246,000,000	1,107,000
Issued 11 April 2025	3,667,466	21,909
Issued 24 April 2025	282,394,335	875,422
Issued 12 May 2025	17,605,728	54,578
Less costs associated with issue of shares	-	(71,794)
Balance at 30 June 2025	1,576,390,062	65,556,292
Issued 2 July 2025	10,971,078	55,249
Issued 7 July 2025	47,500,000	380,000
Issued 2 August 2025	191,020,666	1,719,186
Issued 21 October 2025	679,346	6,250
Issued 15 June 2026	1,064,750,000	4,259,000
Issued 17 June 2026	64,168,927	257,500
Issued 19 June 2026	21,250,000	85,000
Less costs associated with issue of shares	-	(428,211)
Balance at 30 June 2026	2,976,730,079	71,890,266
c) Movements in options on issue		
(ASX RKBOE): 72,775,945 options outstanding over unissued ordinary shares \$0.08 per option with a 31 December 2026 expiry remain on issue at 30 June 2026.		
(ASX RKB OF): 149,442,617 options outstanding over unissued ordinary shares \$0.035 per option with a 31 December 2025 expiry expired on 31 December 2025.		
(ASX RKB OPT1): 10,000,000 options over unissued ordinary shares \$0.006 per option with a 17 September 2027 expiry lapsed during the year with 30,000,000 remaining on issue at 30 June 2026.		
(ASX RKB OPT2): 10,000,000 options over unissued ordinary shares \$0.008 per option with a 17 September 2027 expiry lapsed during the year with 30,000,000 remaining on issue at 30 June 2026.		
(ASX RKB OPT3): 47,500,000 options over unissued ordinary shares \$0.008 per option with a 30 April 2026 expiry were exercised during the year with the balance of 58,050,000 expiring on 30 April 2026.		
(ASX RKB OPT4): 15,000,000 options over unissued ordinary shares \$0.008 per option with a 17 September 2027 expiry remain on issue at 30 June 2026.		
(ASX RKB PR1): 15,000,000 performance rights with an expiry of 17 September 2027 remain on issue at 30 June 2026.		
(ASX RKB OPT5): 10,000,000 options over unissued ordinary shares \$0.00675 per option with a 14 July 2027 expiry were issued during the year.		
(ASX RKB OPT6): 10,000,000 options over unissued ordinary shares \$0.009 per option with a 14 July 2027 expiry were issued during the year.		
(ASX RKB OPT7): 116,000,000 options over unissued ordinary shares \$0.0065 per option with a 30 November 2028 expiry were issued during the year.		

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 10: Contributed Equity (continued)

d) Ordinary shares

Ordinary shares have the right to receive dividends as declared and, in the event of winding up of the Company, to participate in the proceeds from the sale of all surplus assets in proportion to the number of and amounts paid up on shares held.

Note 11: Interests of Key Management Personnel

a) Key management personnel compensation

Refer to the Remuneration Report contained in the Director's Report for details of the remuneration paid to each member of the Company's key management personnel for the year ended 30 June 2026. The totals of remuneration paid to key management personnel of the Company during the year are as follows:

	Consolidated	
	2026	2025
	\$	\$
Short-term employee benefits (i)	814,211	551,980
Share-based payments	246,924	352,715
Post-employment benefits (ii)	39,861	53,433
	<u>1,100,996</u>	<u>958,128</u>

(i) Includes payments for salaries, director fees, consulting fees and allowances.

(ii) Includes superannuation contributions and long service leave entitlements.

Note 12: Related Party Transactions

During the year ended 30 June 2026, shares received by directors in lieu of cash consideration have been issued as follows:

2026

Director	Total \$ Value of Shares Issued	Accrued Salary & Fees at 30 June 2026 to be Received in Shares	Shares to be issued at 30 June 2026
Bradley Marwood	\$18,750	\$6,250	1,562,500

2025

Director	Total \$ Value of Shares Issued	Accrued Salary & Fees at 30 June 2025 to be Received in Shares	Shares to be issued at 30 June 2025
Jonathan West	\$12,500	\$12,500	1,785,714
Adam Taylor	\$6,250	-	-
Bradley Marwood	\$21,909	\$5,249	971,078

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 12: Related Party Transactions (continued)

There were no other transactions and balances with directors and other key management personnel.

Note 13: Loss Per Share

	Consolidated	
	2026	2025
	\$	\$
Loss from continuing operations	(4,067,161)	(2,062,068)
Loss from discontinued operations	-	-
Loss attributable to the ordinary equity holders of the Company	(4,067,161)	(2,062,068)
Weighted average number of ordinary shares on issue during the year used as the denominator in calculating basic and diluted loss per share	1,858,628,675	1,064,285,908
Basic and diluted profit / (loss) per share (cents) on continued operations	(0.22)	(0.19)
Basic and Diluted profit / (loss) per share (cents) on discontinued operations	-	-

Note 14: Cash Flow Information

a) Reconciliation of the net profit / (loss) after income tax to the net cash flows from operating activities

Net profit / (loss) for the year	(4,067,161)	(2,062,068)
Depreciation & amortisation	156,323	125,369
Shares issued for non-cash	268,783	68,159
Share based payment	281,103	335,256
Exploration expense	74,752	44,042
Exploration and evaluation expenditure written off	1,850,846	117,449
Interest on lease liability and loan payable	6,206	-
Expenses associated with change of control transaction	-	391,352
<i>Changes in assets and liabilities</i>		
Decrease / (increase) in trade and other receivables	(72,296)	(15,696)
Increase / (decrease) in prepayments	-	-
Increase / (decrease) in trade and other payables	(25,481)	32,911
Increase / (Decrease) in provisions	(45,295)	21,980
Net cash outflow from operating activities	(1,572,220)	(941,246)

(b) Reconciliation of cash and cash equivalents

Cash balance comprises: cash assets	3,386,906	606,544
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 14: Cash Flow Information (continued)

(c) Non-cash financing and investing activities

During the year ended 30 June 2026, the Company did not have any non-cash financing.

During the year ended 30 June 2025, the entity issued 300,000,063 shares to acquire 100% of the issued capital of Stunalara Metals Pty Ltd.

Note 15: Expenditure Commitments

The Group has certain commitments to meet minimum expenditure requirements on the mineral exploration assets in which it has an interest. These commitments are optional and only required if the Company wishes to maintain its rights of earn-in or rights of tenure. Outstanding exploration commitments for not later than one year and for between one and five years are as follows:

	Consolidated	
	2026	2025
	\$	\$
Not later than one year	1,127,368	1,253,472
Between one and five years	440,000	848,888
	<u>1,567,368</u>	<u>2,102,360</u>

On 14 November 2025 (as subsequently varied), Tiger Tasman Minerals Limited (ACN 162 561 908) (**TT**) entered into a binding option agreement (**Option Agreement**) with ABA Resources Pty Ltd (ACN 620 669 847) as trustee for the ABA Investment Unit Trust (**ABA Resources**), Cassilis Mining Pty. Ltd. (ACN 155 911 550) (**Cassilis**) and Mt Wills Gold Mines Pty Ltd (ACN 009 223 992) (**Mt Wills**) (ABA Resources, Cassilis and Mt Wills, together being the **Vendors**), pursuant to which the Vendors granted TT an exclusive option to acquire 100% of the unencumbered legal and beneficial interest in the tenements comprising the Omeo Gold Project (**Project**) and associated assets (together, the **Sale Assets**).

The Option Agreement provided TT with the right to nominate an ASX-listed company to complete the purchase of the Sale Assets as purchaser in lieu of TT. TT validly exercised the option to acquire the Sale Assets on 20 January 2026.

Rokeby has entered into a binding amended and restated sale and purchase agreement with TT and the Vendors pursuant to which the parties agreed to terminate the Option Agreement and amend and restate its terms (**Binding Agreement**). Under the Binding Agreement, the Vendors have agreed to sell and Rokeby has agreed to purchase the Sale Assets, subject to the satisfaction of the conditions precedent (**Acquisition**).

Consideration payable to the Vendors

The aggregate consideration payable for the grant of the Option and the sale and purchase of the Sale Assets (together, the **Vendor Consideration**), is to be satisfied by:

- (a) **Upfront cash payments** (non-refundable): The following upfront cash payments:
- (A) **Exclusivity Fee** (non-refundable): \$150,000, paid by TT to the Vendors;
 - (B) **First Upfront Cash Payment**: \$800,000, paid by TT to the Vendors; and
 - (C) **Second Upfront Cash Payment**: \$2,550,000, payable by Rokeby upon Completion, (being \$2,700,000 less the Exclusivity Fee and Land Sale Price),
- (together, the **Upfront Consideration**);

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 15: Expenditure Commitments (continued)

- (b) **Deferred cash payments:** The following deferred cash payments:
- (A) **First Deferred Cash Payment:** \$3,000,000 payable by Rokeby upon the first to occur of:
 - (i) the first gold pour of gold produced from any material extracted, recovered or processed from the Tenements, whether Rokeby or any third party (including without limitation, any tailings, mullock, stockpiles or previously extracted material);
 - (ii) commencement of commercial production of gold products from any material extracted, recovered or processed from the Tenements, whether Rokeby or any third party (including without limitation, any tailings, mullock, stockpiles or previously extracted material); and
 - (iii) the third anniversary of Completion.
 - (B) **Second Deferred Cash Payment:** \$3,000,000 payable by Rokeby on the first anniversary of the First Deferred Cash Payment,
- (together, the **Deferred Cash Consideration**);
- (c) **Additional deferred cash or share-based payments** (each an **Additional Deferred Consideration Tranche**): the following additional deferred cash or share-based payments, payable by Rokeby, with each tranche being satisfied in cash or Rokeby Shares at the Vendors' election:
- (A) **Tranche 1:** 500,000,000 Rokeby Shares or \$2,000,000 cash, on the date falling 6 months after Completion;
 - (B) **Tranche 2:** 500,000,000 Rokeby Shares or \$2,000,000 cash, on the date falling 12 months after Completion; and
 - (C) **Tranche 3:** 375,000,000 Rokeby Shares or \$1,500,000 cash, on the date falling 18 months after Completion,
- (together, the **Additional Deferred Consideration**); and
- (d) **Royalty:** the following royalty obligations, which together comprise an aggregate effective royalty consistent with a 1.5% net smelter return royalty on all gold products extracted from the tailings and underground resources from Tenements and sold:
- (A) **Bidstrup Royalty:** a royalty of \$2.00 per tonne of ore processed from tenement MIN4921 (including any tenement(s) granted over all or any part of the tenement area covered by MIN4921 in respect of which Rokeby has an interest); and
 - (B) **NSR Royalty:** a net smelter return royalty calculated as 1.5% of net smelter returns less the amount paid under the Bidstrup Royalty.

Consideration payable to Tiger Tasman

In consideration for Tiger Tasman nominating Rokeby as the purchaser of the Sale Assets and subject to and conditional upon the grant of Rokeby shareholder approval, Rokeby agrees to issue to:

- (a) Tiger Tasman or, at Tiger Tasman's election, the shareholders of Tiger Tasman (**TT Shareholders**), an aggregate of 568,485,500 Rokeby Shares (**TT Consideration Shares**); and
- (b) Jeremy Baldock (and/or nominee(s)) (**Adviser**), 200,000,000 Rokeby Shares (**Adviser Shares**).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 15: Expenditure Commitments (continued)

Completion of the Acquisition under the Binding Agreement (**Completion**) was subject to and conditional upon the satisfaction (or waiver) of a number of conditions precedent (**Conditions Precedent**). On 20 July 2026 Rokeby advised that all conditions precedent had been satisfied and the Second Upfront Cash Payment had been paid.

There are no other contractual commitments by the parent entity for the acquisition of property, plant and equipment as at the reporting date.

The Company had certain operating commitments pertaining to non-cancellable operating leases and agreements contracted for but not recognised in the financial statements:

	Consolidated	
	2026	2025
	\$	\$
Not later than one year	-	60,667
Between one and five years	-	-
	-	60,667

Note 16: Auditor's Remuneration

Amounts received or due and receivable by auditor or its associated entities for:

Audit and review of financial statements of parent entity	44,558	37,519
Audit and review of financial statements of subsidiary entity	-	-
Valuation services	-	2,000
	44,558	39,519

Note 17: Segment Information

The Company has identified its operating segments based on the internal reports that are reviewed and used by the Board of directors (chief operating decision makers) in assessing performance and determining the allocation of resources.

The Company operates in the segment of mineral exploration and following the sale of its Peruvian companies in 2024, it only operations in the segment of mineral exploration in Australia and segment results are the same as entity results.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 18: Financial Risk Management Objectives and Policies

a) Interest rate risk

The Company's exposure to interest rate risk which is the risk that a financial instruments value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rate for each class of financial assets and financial liabilities as set out below:

	Weighted average interest rate (%)	Non- interest bearing \$	Floating interest rate \$	Fixed interest maturing 1 year or less \$	Fixed interest maturing 1 to 5 years \$	Total \$
30 June 2026						
Cash and cash equivalents	1.30	25,282	3,301,224	60,400	-	3,386,906
30 June 2025						
Cash and cash equivalents	1.00	84,353	461,791	60,400	-	606,544

b) Interest rate sensitivity analysis

At 30 June 2026, if interest rates had changed by 25 basis points during the entire year with all other variables held constant, loss for the year and equity would have been \$8,467 higher/lower (2025: \$1,516).

A 25-basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the possible change in interest rates.

c) Credit risk

The maximum exposure to credit risk at reporting date on financial assets of the Company is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

d) Commodity price risk

The Company is not exposed to commodity price risk as the operations of the Company are not yet at the production stage.

e) Liquidity risk

The Company manages liquidity risk by monitoring forecast cash flows.

The table below analyses the entity's financial liabilities into relevant maturity groupings based on the remaining period from the statement of financial position date to the contractual maturity date. As the amounts disclosed in the table are the contractual undiscounted cash flows, these balances will not necessarily agree with the amounts disclosed in the statement of financial position.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 18: Financial Risk Management Objectives and Policies (continued)

	Less than 6 months \$	6 months to 1 year \$	1 to 5 years \$	Total \$
30 June 2026				
Financial liabilities due for payment				
Trade and other payables	(217,312)	-	-	(217,312)
Lease liabilities	(36,216)	(34,909)	(12,274)	(83,399)
	(253,528)	(34,909)	(12,274)	(300,711)
Financial assets – cash flows realisable				
Cash assets	3,326,506	60,400	-	3,386,906
Trade and other receivables	129,052	-	-	129,052
	3,455,558	60,400	-	3,515,958
Net (outflow)/inflow on financial instruments	3,202,030	25,491	(12,274)	3,215,247
30 June 2025				
Financial liabilities due for payment				
Trade and other payables	(242,793)	-	-	(242,793)
Lease liabilities	(36,400)	(27,123)	-	(63,523)
	(279,193)	(27,123)	-	(306,316)
Financial assets – cash flows realisable				
Cash assets	546,144	60,400	-	606,544
Trade and other receivables	56,756	-	-	56,756
	602,900	60,400	-	663,300
Net (outflow)/inflow on financial instruments	323,707	33,277	-	356,984

There were no other Level 2 or Level 3 financial instruments.

f) Foreign exchange risk

Following the sale of the Company's Peruvian assets, it has no foreign exchange risk.

The Group's exposure to foreign currency risk at the end of the 2025 reporting period, expressed in Australian dollars, is mainly in relation to its cash and cash equivalents and exploration and evaluation expenditure, and was as follows.

	USD \$	PEN \$
30 June 2026		
Cash and cash equivalents	-	-
Exploration and evaluation expenditure	-	-
30 June 2025		
Cash and cash equivalents	8,415	-
Exploration and evaluation expenditure	-	-

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 18: Financial Risk Management Objectives and Policies (continued)

g) Net fair value of financial assets and liabilities

The carrying amounts of financial instruments included in the statement of financial position approximate their fair values due to their short terms of maturity.

Note 19: Events Subsequent to Reporting Date

On 26 April 2026 Rokeby announced it had entered into a binding amended to purchase the Omeo Gold Project, located in north-east Victoria. On 20 July 2026, the Company announced the completion of the acquisition. On completion of the acquisition, the Company paid the second upfront Cash Payment amounting to \$2,550,000 (being \$2,700,000 less the Exclusivity Fee and Land Sale Price which paid on 20 July 2026).

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Group, the results of those operations or the state of affairs of the Group in future financial years.

Note 20: Contingent Liabilities

An employee of previously owned Peruvian subsidiaries made an employment related claim in relation to his remuneration post dismissal and compensations for damages, pain and suffering and loss profits. The employee took the subsidiary to the Employment Court of Lima – Peru in 2024 and while his claim was dismissed he filed an appeal to the court's ruling. As part of the binding Head of Agreement with Circuit Resources Pty Ltd which acquired the Company's Peruvian subsidiaries, if the Lima Court holds in favour of the employee/plaintiff, Rokeby Resources Limited shall be responsible to pay the maximum sum of A\$37,500. During the period the appeal was dismissed with no further appeals possible, accordingly this matter was closed.

Note 21: Controlled Entities

	Country of Incorporation	Percentage Controlled (%)	
		2026	2025
Subsidiaries of Rokeby Resources Limited:			
Urcaguary Pty Ltd	Australia	100	100
Stunalara Metals Pty Ltd	Australia	100	100
Subsidiaries of Stunalara Pty Ltd			
Stunalara Operations Pty Ltd	Australia	100	100
Placer Gold Pty Ltd	Australia	100	100

Note 22: Share-based Payments

a) Shares issued to Directors

In accordance with the Company's Directors' Remuneration-Sacrifice Share Plan (Plan), from time to time and subject to shareholder approval, the Board may seek to reduce their cash remuneration through the issue of fully paid ordinary shares (Shares) in the Company, in lieu of cash remuneration, to directors.

During the year ended 30 June 2026, Shares received by directors under the terms of the Plan in lieu of cash consideration have been issued as follows. The deemed issue price of the Shares was the volume weighted average share price of shares sold on the ASX during the 90 days prior to the expiration of the relevant quarter for which the director elected to sacrifice the remuneration.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 22: Share-based Payments (continued)

2026

Director	Total \$ Value of Shares Issued	Accrued Salary & Fees at 30 June 2026 to be Received in Shares	Shares to be issued at 30 June 2026
Bradley Marwood	\$18,750	\$6,250	1,562,500

2025

Director	Total \$ Value of Shares Issued	Accrued Salary & Fees at 30 June 2025 to be Received in Shares	Shares to be issued at 30 June 2025
Bradley Marwood	\$21,909	\$5,249	971,078
Jonathan West	\$12,500	\$12,500	1,785,714
Adam Taylor	\$6,250	-	-

b) Employee and consultants option plan

The establishment of the Rokeby Resources Equity Incentive Plan was approved by shareholders at the Annual General Meeting held on 29 November 2024. The plan is designed to provide long-term incentives for employees and certain contractors to deliver long term shareholder returns. Participation in the plan is at the Board's discretion and no individual has a contractual right to participate in the plan or to receive guaranteed benefits. In addition, under the Plan, the Board determines the terms of the options including exercise price, expiry date and vesting conditions, if any. Options granted under the plan carry no dividend or voting rights. When exercised, each option is convertible into an ordinary share of the company with full dividend and voting rights.

During the year 41,000,000 options were issued pursuant to the plan (2025: 20,000,000)

Set out below are summaries of options issued under the Employee Share Plan.

Grant Date	Expiry Date	Exercise Price (cents)	Value per option at grant date (cents)	Balance at the start of the year Number	Granted during the year Number	Exercised during the year Number	Lapsed during the year Number	Balance at end of the year Number	Vested and exercisable at end of the year Number
2026									
26 May '25	17 Sep '27	0.6	0.19	10,000,000	-	-	10,000,000	-	-
26 May '25	17 Sep '27	0.8	0.16	10,000,000	-	-	10,000,000	-	-
23 Dec '25	30 Nov '28	0.65	0.21	-	41,000,000	-	-	41,000,000	41,000,000
				20,000,000	41,000,000	-	20,000,000	41,000,000	41,000,000
Weighted average exercise price				\$0.007	\$0.0065	-	\$0.007	\$0.0065	\$0.0065
2025									
26 May '25	17 Sep '27	0.6	0.19	-	10,000,000	-	-	10,000,000	10,000,000
26 May '25	17 Sep '27	0.8	0.16	-	10,000,000	-	-	10,000,000	10,000,000
				-	20,000,000	-	-	20,000,000	20,000,000
Weighted average exercise price				-	\$0.007	-	-	\$0.007	\$0.007

The weighted average remaining contractual life of share options outstanding at the end of the year was 2.42(2025: 2.22 years).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 22: Share-based Payments (continued)

Fair value of options granted.

During the 2026 financial year the weighted average fair value of the options granted was 0.214 cents. The price was calculated by using the Binominal Option valuation methodology applying the following inputs:

	Options exercisable at 0.65 cent
Weighted average exercise price (cents)	0.65
Weighted average life of the option (years)	3.0
Weighted average underlying share price (cents)	0.4
Expected share price volatility (%)	100
Risk free interest rate (%)	3.73

During the 2025 financial year the weighted average fair value of the options granted was 0.179 cents. The price was calculated by using the Binominal Option valuation methodology applying the following inputs:

	Options exercisable at 0.6 cent	Options exercisable at 0.8 cent
Weighted average exercise price (cents)	0.6	0.8
Weighted average life of the option (years)	2.32	2.32
Weighted average underlying share price (cents)	0.4	0.4
Expected share price volatility (%)	100	100
Risk free interest rate (%)	3.39	3.39

Historical volatility has been the basis for determining expected share price volatility as it assumed that this is indicative of future trends, which may not eventuate.

The total expenses arising from the employee and consultants share-based payment transactions recognised during the year were as follows:

	Consolidated	
	2026	2025
	\$	\$
Options issued pursuant to the Plan	87,584	35,800

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 22: Share-based Payments (continued)

c) Other Employee and consultants options issued

Set out below are summaries of current directors, executives & employees options granted.

Grant Date	Expiry Date	Exercise Price (cents)	Value per option at grant date (cents)	Balance at the start of the year Number	Granted during the year Number	Exercised during the year Number	Lapsed during the year Number	Balance at end of the year Number	Vested and exercisable at end of the year Number
2026									
17 Sep '24	17 Sep '27	0.6	0.38	30,000,000	-	-	-	30,000,000	30,000,000
17 Sep '24	17 Sep '27	0.8	0.34	30,000,000	-	-	-	30,000,000	30,000,000
17 Sep '24	17 Sep '27	3.2	0.22	15,000,000	-	-	-	15,000,000	15,000,000
19 Dec '24	17 Sep '27	0.8	0.34	15,000,000	-	-	-	15,000,000	15,000,000
23 Dec '25	30 Nov '28	0.65	0.21	-	15,000,000	-	-	15,000,000	15,000,000
22 Jun '26	30 Nov '28	0.65	0.27	-	60,000,000	-	-	60,000,000	60,000,000
				90,000,000	75,000,000	-	-	165,000,000	165,000,000
Weighted average exercise price				\$0.0013	\$0.0065	-	-	\$0.091	\$0.091
2025									
17 Sep '24	17 Sep '27	0.6	0.38	-	30,000,000	-	-	30,000,000	30,000,000
17 Sep '24	17 Sep '27	0.8	0.34	-	30,000,000	-	-	30,000,000	30,000,000
17 Sep '24	17 Sep '27	3.2	0.22	-	15,000,000	-	-	15,000,000	15,000,000
19 Dec '24	17 Sep '27	0.8	0.34	-	15,000,000	-	-	15,000,000	15,000,000
				-	90,000,000	-	-	90,000,000	90,000,000
Weighted average exercise price				-	\$0.014	-	-	\$0.014	\$0.014

The weighted average remaining contractual life of share options outstanding at the end of the year was 1.78 Years (2025: 2.22 years).

Fair value of options granted.

During the 2026 financial year the weighted average fair value of the options granted was 0.258 cents. The price was calculated by using the Binominal Option valuation methodology applying the following inputs:

	Options issued on 23 December 2025	Options issued on 22 June 2026
Weighted average exercise price (cents)	0.65	0.65
Weighted average life of the option (years)	3.0	2.5
Weighted average underlying share price (cents)	0.4	0.5
Expected share price volatility (%)	100	100
Risk free interest rate (%)	3.73	4.53

Historical volatility has been the basis for determining expected share price volatility as it assumed that this is indicative of future trends, which may not eventuate.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 22: Share-based Payments (continued)

During the 2025 financial year the weighted average fair value of the options granted was 0.36 cents. The price was calculated by using the Binominal Option valuation methodology applying the following inputs:

	Options exercisable at 0.6 cent issued on 17 September 2024	Options exercisable at 0.8 cent issued on 17 September 2024	Options exercisable at 0.8 cent issued on 19 December 2024
Weighted average exercise price (cents)	0.6	0.8	0.8
Weighted average life of the option (years)	2.96	2.96	2.80
Weighted average underlying share price (cents)	0.6	0.6	0.6
Expected share price volatility (%)	100	100	100
Risk free interest rate (%)	3.42	3.42	3.95

Historical volatility has been the basis for determining expected share price volatility as it assumed that this is indicative of future trends, which may not eventuate.

	Consolidated	
	2026	2025
	\$	\$
Options issued to directors and executives	193,519	299,456

d) Broker options

During the year ended 30 June 2026, 20,000,000 options were issued to the lead manager Morgans Financial Limited as part of their fees with a share placement in April 2025 (2025: Nil).

Set out below are summaries of current options issued to brokers.

Grant Date	Expiry Date	Exercise Price (cents)	Value per option at grant date (cents)	Balance at the start of the year Number	Granted during the year Number	Exercised during the year Number	Lapsed during the year Number	Balance at end of the year Number	Vested and exercisable at end of the year Number
2026									
19 Mar '24	31 Dec '25	3.5	0.051	10,000,000	-	-	10,000,000	-	-
19 Mar '24	31 Dec '25	3.5	0.050	2,461,022	-	-	2,461,022	-	-
19 Mar '24	31 Dec '26	8.0	0.046	2,461,022	-	-	-	2,461,022	2,461,022
14 Jul '25	14 Jul '27	0.675	0.31	-	10,000,000	-	-	10,000,000	10,000,000
14 Jul '25	14 Jul '27	0.90	0.26	-	10,000,000	-	-	10,000,000	10,000,000
				14,922,044	20,000,000	-	12,461,022	22,461,022	222,461,022
Weighted average exercise price				\$0.042	\$0.0078		\$0.042	\$0.016	\$0.016
2025									
19 Mar '24	31 Dec '25	3.5	0.051	10,000,000	-	-	-	10,000,000	10,000,000
19 Mar '24	31 Dec '24	2.5	0.014	2,461,022	-	-	2,461,022	-	-
19 Mar '24	31 Dec '25	3.50	0.050	2,461,022	-	-	-	2,461,022	2,461,022
19 Mar '24	31 Dec '26	8.0	0.046	2,461,022	-	-	-	2,461,022	2,461,022
				17,383,066	-	-	2,461,022	14,922,044	14,922,044
Weighted average exercise price				\$0.040	-	-	\$0.025	\$0.042	\$0.042

The weighted average remaining contractual life of share options outstanding at the end of the year was 0.98 year (2025: 0.07 Year).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 22: Share-based Payments (continued)

Fair value of options granted.

The fair value of the share-based options granted is estimated as the date of grant, using the Black-Scholes option pricing model, taking into account the terms and conditions upon which the options were granted. The following table lists the inputs to the model for the options granted during the 2025 year.

	Options exercisable at 0.675 cent issued on 14 July 2025	Options exercisable at 0.9 cent issued on 14 July 2025
Weighted average exercise price (cents)	0.675	0.9
Weighted average life of the option (years)	2.0	2.0
Weighted average Underlying share price (cents)	0.6	0.6
Expected share price volatility (%)	100	100
Risk-free interest rate (%)	3.77	3.77

All options were issued as part of the broker fee component of the associated raising. The options vested automatically from the date of issue/grant. Assumptions have been made for share price volatility and the life of the options which might not eventuate.

The total expenses arising from share-based payment transactions recognised during the year were as follows:

	Consolidated	
	2026	2025
	\$	\$
Options issued to brokers	57,100	-

Note 23: Parent Information

Financial position

Assets

Current assets	3,439,409	521,335
Non-current assets	10,842,152	11,148,691
Total assets	14,281,561	11,670,026

Liabilities

Current liabilities	(289,403)	(341,520)
Non-current liabilities	(12,273)	-
Total liabilities	(301,676)	(341,520)

Net Assets

Equity		
Issued capital	71,890,266	65,556,292
Share Option Reserve	681,239	343,036
Accumulated Losses	(58,591,620)	(54,570,822)
Total equity	13,979,885	11,328,506

Financial performance

(Loss) for the year	(4,020,798)	(2,061,970)
Other comprehensive income	-	-
Total comprehensive income	(4,020,798)	(2,061,970)

There are no guarantees entered into by the parent entity in relation to the debts of its subsidiaries. There are no contingent liabilities of the parent entity as at the reporting date.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2026

Note 24: Company Details

The principal place of business of the Company is:

Rokeby Resources Limited
Suite 1, 11 Ventnor Avenue
West Perth WA 6005

Consolidated Entity Disclosure Statement

Name of Entity	Type of Entity	Trustee, Partnership or Partner in JV	% Share of Capital	Place of business/country of incorporation	Australian Resident or Foreign Resident
Urcaguary Pty Ltd	Company	-	100	Australia	Australian
Stunalara Metals Limited	Company	-	100	Australia	Australian
Stunalara (Operations) Pty Ltd	Company	-	100	Australia	Australian
Placer Gold Pty Ltd	Company	-	100	Australia	Australian

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 Group as at the end of the financial year in accordance with AASB 10 Consolidated Financial Statements.

Determination of Tax Residency

Section 295 (3A) of the *Corporation Acts 2001* requires that the tax residency of each entity which is included in the Consolidated Entity Disclosure Statement (CEDS) be disclosed. For the purposes of this section, an entity is an Australian resident at the end of a financial year if the entity is:

- an Australian resident (within the meaning of the *Income Tax Assessment Act 1997*) at that time; or
- a partnership, with at least one partner being an Australian resident (within the meaning of the *Income Tax Assessment Act 1997*) at that time; or
- a resident trust estate (within the meaning of Division 6 of Part III of the *Income Tax Assessment Act 1936*) in relation to the year of income (within the meaning of that Act) that corresponds to the financial year.

The determination of tax residency involves judgment as the determination of tax residency is highly fact dependent and there are currently several different interpretations that could be adopted, and which could give rise to a different conclusion on residency. In determining tax residency, the consolidated entity has applied the following interpretations:

Australian tax residency

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

Foreign tax residency

The consolidated entity has applied current legislation and where available judicial precedent in the determination of 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. At the reporting date, the Company did not have any consolidated entities with foreign residency.

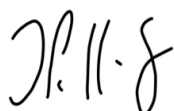
DIRECTORS' DECLARATION

The Directors of the Company declare that:

1. the financial statements and notes, as set out on pages 20 to 53, are in accordance with the *Corporations Act 2001* and:
 - a. comply with Accounting Standards, which, as stated in accounting policy Note 1 to the financial statements, constitutes explicit and unreserved compliance with International Financial Reporting Standards (IFRS);
 - b. give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the Group;
2. the Directors have been given the declarations required by s295A of the *Corporations Act 2001* that:
 - a. the financial records of the Group for the financial year have been properly maintained in accordance with s286 of the *Corporations Act 2001*;
 - b. the financial statements and notes for the financial year comply with Accounting Standards; and
 - c. the financial statements and notes for the financial year give a true and fair view.
3. in the Directors' opinion there are reasonable grounds to believe that the Group will be able to pay its debts as and when they become due and payable.
4. the consolidated entity disclosure statement on page 53 is true and correct.

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

On behalf of the Directors:



Tim Pallas
Chairman

Dated this 30th day of September 2026

**AUDITOR'S INDEPENDENCE DECLARATION UNDER S 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF ROKEBY RESOURCES LIMITED**

PO Box 1908
West Perth WA 6872
Australia
Level 2, 40 Kings Park Road
West Perth WA 6005
Australia
Tel: +61 8 9481 3188
Fax: +61 8 9321 1204
ABN: 84 144 581 519
www.stantons.com.au

30 September 2026

Board of Directors
Rokeby Resources Limited
Suite 1, 11 Ventnor Avenue
WEST PERTH WA 6008

Dear Directors

RE: ROKEBY RESOURCES LIMITED

In accordance with section 307C of the *Corporations Act 2001*, I am pleased to provide the following declaration of independence to the directors of Rokeby Resources Limited.

As Audit Director for the audit of the financial statements of Rokeby Resources Limited for the year ended 30 June 2026, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely

STANTONS INTERNATIONAL AUDIT AND CONSULTING PTY LTD
(An Authorised Audit Company)

Eliya Mwale
Director

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROKEBY RESOURCES LIMITED (1)



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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ROKEBY RESOURCES LIMITED**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Rokeby Resources Limited ("the Company") and its subsidiaries ("the Group"), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

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

- (i) giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional & 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 the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Material Uncertainty Relating to Going Concern

We draw attention to Note 1 in the financial report, which indicates that the Group incurred a loss after tax of \$4,067,161 and net cash outflows from operating and investment activities of \$3,167,058 for the year ended 30 June 2026, and had net assets of \$14,061,103. The Group had cash and cash equivalents of \$3,386,906 at 30 June 2026. As stated in Note 1, the events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROKEBY RESOURCES LIMITED (2)

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the *Material Uncertainty Related to Going Concern* section, we have determined the matters described below to be Key Audit Matters to be communicated in our report.

Key Audit Matters	How the matter was addressed in the audit
Capitalised exploration and evaluation expenditure asset (refer to Note 7 to the financial statements) The Group reported exploration and evaluation expenditure assets balance of \$10,731,825 at 30 June 2026. Capitalised exploration and evaluation expenditure asset is considered a key audit matter due to: - The significance of these amounts as they constitute approximately 75% of the total assets as at 30 June 2026; and - The necessity to assess management's application of the requirements of the accounting standard AASB 6 <i>Exploration for and Evaluation of Mineral Resources</i> (AASB 6), in light of any indicators of impairment that may be present. This assessment involved estimates and judgments.	Inter alia, our audit procedures included the following: - Assessing the Group's accounting policy for compliance with AASB 6; - Assessing the management's determination of its areas of interest to ensure consistency with the definition in AASB 6; - Assessing the Group's right to tenure over exploration assets by corroborating the ownership of the relevant licences for mineral resources to relevant third-party documentation on a sample basis; - Evaluating costs capitalised, on a sample basis, during the year to ensure compliance with the Group's accounting policy and AASB 6; - Reviewing the directors' assessment of the carrying value of the capitalised exploration and evaluation expenditure assets, ensuring the veracity of the data presented and assessing management's consideration of potential impairment indicators and the stage of the Group's projects against AASB 6; and - Assessing the adequacy of the related disclosures in the notes to the financial statements.
Share-based payment (refer to Note 22 to the financial statements) During the financial year, the Group recognised share-based payment expenses of \$281,103 in the consolidated statement of profit or loss and other comprehensive income and \$57,100 recognised directly in equity. The Group entered into a number of share-based payment arrangements during the year, including options issued to directors, management, the lead manager and broker. Share-based payment is considered a key audit matter due to: Significance of the share-based payment expense;	Inter alia, our procedures included the following: - Reviewing the relevant documentation to obtain an understanding of the contractual nature and terms and conditions of the share-based payment arrangements; - Assessing the assumptions used in the Group's valuation of share options being the share price of the underlying equity, interest rate, volatility, dividend yield, time to maturity (expected life), and grant date; - Recalculating of the estimated fair value of the share options using the valuation methodology selected, on a sample basis;

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROKEBY RESOURCES LIMITED (3)



- the complexities involved in the recognition and measurement of these instruments under AASB 2 *Share-based Payment* (AASB 2); and
- judgement involved in determining the inputs used in the valuations and assessing the likelihood of meeting performance conditions.
- iv. Challenging management's assumptions in relation to the likelihood of achieving the performance conditions;
- v. Assessing the allocation of the share-based payment expense over the relevant vesting period; and
- vi. Assessing the adequacy of the related disclosures in the notes to the financial statements.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Group'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 Company 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:

- i) 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
- ii) the consolidated entity disclosure statement that is true and correct and is free from misstatement whether due to fraud and error.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROKEBY RESOURCES LIMITED (4)



- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the Group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the Group financial report. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the Group audit. We remain solely responsible for our audit opinion.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on the Remuneration Report

Opinion on the Remuneration Report

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROKEBY RESOURCES LIMITED (5)

*Responsibilities*

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

STANTONS INTERNATIONAL AUDIT AND CONSULTING PTY LTD
(An Authorised Audit Company)

Stantons International Audit and Consulting Pty Ltd
Eliya Mwale

Eliya Mwale
Director
West Perth, Western Australia
30 September 2026

SHAREHOLDER INFORMATION

The shareholder information set out below is applicable as at 10 September 2026 unless otherwise stated.

Capital Structure

The Company currently has issued capital of 2,976,730,079 fully paid ordinary shares. The Company has also issued 72,775,945 options with an exercise price of \$0.035 and an expiry date of 31 December 2026. The Company has no other class of security or options on issue.

Voting Rights

The Company's Constitution provides that at a meeting of shareholders, and on a show of hands, each shareholder present in person and each other person present as a proxy, attorney or representative of a shareholder has one vote. On a poll, each shareholder present in person has one vote for each fully paid ordinary share held by the shareholder and each person as a proxy, attorney or representative of a shareholder has one vote for each fully paid ordinary share held by the shareholder that person represents.

Distribution of Equity Securities as at 10 September 2026

The number of holders by size of their holding of fully paid ordinary issued shares in the Company is as follows:

SPREADS OF HOLDINGS	NUMBER OF HOLDERS	NUMBER OF UNITS	% OF TOTAL ISSUED CAPITAL
1 - 1,000	84	17,955	0.01%
1,001 - 5,000	115	390,742	0.07%
5,001 - 10,000	271	2,075,688	1.16%
10,001 - 100,000	805	34,465,167	98.76%
100,001 – 999,999,999,999	1,108	2,939,780,527	100.00%
TOTAL	2,383	2,976,730,079	0.01%

Escrow

No shares are under escrow.

Unmarketable Parcels

As at 10 September 2026 and at a share price of \$0.01 per share, there were 2,172 shareholders with an unmarketable shareholding totalling 1,560,187,817 shares, amounting to 18.82% of the issued capital.

Restricted Securities

There are no restricted securities.

Dividends

The Company has not paid any dividends in the period.

Voting Rights

Each ordinary share is entitled to one vote when a poll is called and has one vote if present at a meeting with a show of hands.

Shareholder Information (continued)

Twenty Largest Shareholders – RKB Ordinary Fully Paid Shares

The names and details of the twenty largest quoted shareholdings in the Company as at 10 September 2026 are as follows:

Rank	Name	Units	% of Units
1	THE CODE FLAG Z TRADING COMPANY PTY LTD <THE EASE VANG SUPER FUND>	85,000,000	2.86%
2	ROVIRA NO 2 PTY LTD <ROVIRA NO 2 A/C>	80,800,000	2.71%
3	FITNESS INVESTMENTS PTY LTD	79,175,796	2.66%
4	SPARK PLUS PTE LTD	71,000,000	2.39%
5	MR MAREK KOZLOWSKI	65,700,000	2.21%
6	MORGAN STANLEY AUSTRALIA SECURITIES (NOMINEE) PTY LIMITED <NO 1 ACCOUNT>	60,000,000	2.02%
7	T C DRAINAGE (WA) PTY LTD	50,281,841	1.69%
8	FORTE EQUIPMENT PTY LTD	50,000,000	1.68%
9	MR BRETT DOUGLAS DICKSON & MRS GEORGINA FITZROY DICKSON <DICKSON SUPER FUND A/C>	42,500,000	1.43%
10	MR JOHN CAMPBELL SMYTH <SMYTH SUPER FUND A/C>	40,000,000	1.34%
11	MR ANTANAS GUOGA	37,500,000	1.26%
11	ETH CORPORATION PTY LTD <ETH INVESTMENT A/C>	37,500,000	1.26%
12	SOLAR MATE PTY LTD	37,500,000	1.26%
13	MAL SUPER FUND PTY LTD <MAL SUPERANNUATION FUND A/C>	33,599,192	1.13%
14	TESHA PTY LTD	33,487,762	1.13%
15	MS GIOVANNA LINA GAN	32,000,000	1.08%
16	MR TREVOR BRUCE BENSON	31,432,210	1.06%
17	MR ALLEN JAMES WILSON	29,000,000	0.97%
18	MR CHAO ZHANG	27,000,000	0.91%
19	B MARWOOD CO PTY LTD <BM SUPER A/C>	26,986,817	0.91%
19	MR STEVEN LOUGHREY	25,999,999	0.87%
20	OURO PL	25,022,053	0.84%
	Totals: Top 20 holders of RKB Ordinary Fully Paid	1,001,485,670	33.67%
	Total Remaining Holders Balance	1,975,244,409	66.36
	Total Issued Capital	2,976,730,079	100.00%

Shareholder Information (continued)

Twenty Largest Option Holders - RKBOE Listed Options @ \$0.08 expire 31/12/2026

The names and details of the twenty largest quoted option holders in this class in the Company as at 10 September 2026 are as follows:

Rank	Name	Units	% of Units
1	ROOKHARP CAPITAL PTY LIMITED	12,857,143	27.11%
2	T C DRAINAGE (WA) PTY LTD	6,704,245	14.14%
3	FORTE EQUIPMENT PTY LTD	4,971,085	10.48%
4	MS GIOVANNA LINA GAN	2,500,000	5.27%
5	MR IAIN MILTON MCDUGALL	2,380,952	5.02%
6	BUBBLE HEDGE PTY LTD	2,318,253	4.89%
7	MR STEVEN LOUGHREY	2,000,000	4.22%
8	DABBLER PTY LTD	1,350,000	2.85%
9	MR ANTONY CHAMBERS	1,190,476	2.51%
10	AMA ASSET MANAGEMENT AG	1,167,985	2.46%
11	MR PETER JOHN FISHER &	1,141,667	2.41%
12	ALLPORTER PTY LTD	1,000,000	2.11%
13	MR JOHN TERENCE IRELAND &	1,000,000	2.11%
14	MURLEY SUPER PTY LTD	1,000,000	2.11%
15	MR RYAN JAMES ROWE	1,000,000	2.11%
16	DR JONATHAN PAUL WEST	1,000,000	2.11%
17	WHATLEY PTY LTD	1,000,000	2.11%
18	MR BENJAMIN JAMES OPIE	952,381	2.01%
19	MRS ZI JUAN QI	952,381	2.01%
20	MR ANDREW PETER FISHER	933,333	1.97%
Totals: Top 20 holders of RKBOE		47,419,901	65.16%
Total Remaining Holders Balance		25,356,044	34.84%
Total Holders Balance		72,775,945	100.00%

Schedule of Interests in Mining Tenements

State	Project Name	Tenement Name	Tenement Status	Tenement Number	Ownership
VIC	Mt Wills		Granted	MIN4921	100%
			Granted	EL6323	100%
	Cassilis		Granted	EL5427	100%
			Granted	EL5504	100%
QLD	Macauley Creek	Macauley Creek South	Granted	EPM27124	90% ¹
		Macauley Creek North	Granted	EPM27163	90% ¹
	Hurricane	Hurricane South	Granted	EPM19437	100%
		Typhoon	Granted	EPM25855	100%
		Hurricane North	Granted	EPM27518	100%
		Hurricane	Granted	EPM29240	100%
		Northcote	Granted	EPM29241	100%
		Thornborough	Granted	EPM29242	100%
			Application	EPM29292	100%
			Application	EPM29394	100%
NT	Collia South	Collia South	Application	EL33604	Application
	Frewena Fable	Frewena Fable	Granted	EL31974	90% ²
		Frewena Fable North	Granted	EL32287	90% ²
	Frewena East	Frewena East Southeast	Granted	EL33258	90% ²
		Frewena East (Near Frontier)	Granted	EL32857	90% ²
		Frewena East Southeast	Granted	EL32795	90% ²
	Frewena Far East	Frewena Far East	Granted	EL33282	90% ²
	Frewena Frontier	Frewena Frontier North	Granted	EL32688	90% ¹
		Frewena Frontier South Central	Granted	EL32689	90% ¹
		Frewena Frontier South	Granted	EL32690	90% ¹
WA	Brammall Hills	Brammall Hills	Application	E80/5904	Application
	Mulga Rocks	Mulga Rocks	Granted	E28/3451	100%

1. JV Agreement and Royalty Deed between Rokeby (90% and MRG Resources (10%) free carried to feasibility and with residual 1.5% NSR
2. JV Agreement and Royalty Deed between Rokeby (90%), MRG Resources (5%) and Dr. J. West (5%) free carried to feasibility and with residual 1.5% NSR

END OF REPORT