

FORM: ~~Half yearly~~/preliminary final report

Name of *issuer*

CRIGEN RESOURCES LIMITED

ACN or ARBN	Half yearly (tick)	Preliminary final (tick)	Half year/financial year ended ('Current Period')
644 338 018		✓	30 JUNE 2025

For announcement to the market

Extracts from this statement for announcement to the market (*see note 1*).

\$A,000

Revenue (item 1.1)	up/down	26.4%	to \$3,284,434
Loss for the period (item 1.9)	up/down	7.2%	to (\$729,193)
Profit (loss) for the period attributable to members of the parent (item 1.11)	up/down	7.2%	to (\$729,193)
Dividends	Current period		Previous corresponding period
Franking rate applicable:			
Final dividend <i>(preliminary final report only)(item 10.13 – 10.14)</i>	N/A		N/A
Amount per <i>security</i>			
Franked amount per <i>security</i>			
Interim dividend <i>(Half yearly report only) (item 10.11 – 10.12)</i>			
Amount per <i>security</i>			
Franked amount per <i>security</i>	N/A		N/A
Short details of any bonus or cash issue or other item(s) of importance not previously released to the market:			

Consolidated income statement

	2025 \$	2024 \$	
Revenue from continuing operations	3,284,434	2,599,021	(see note 3)
Cost of sales	(1,631,841)	(1,405,870)	
Gross Profit	1,652,593	1,193,151	(as per
Other Income	464,703	326,459	
Reversal of prior impairments	110,212	-	
Administration Expenses	(519,650)	(730,685)	
Depreciation and amortisation expense	(1,172,780)	(1,131,226)	
Employee benefits expense	(559,747)	(277,876)	
Share based payments	(284,000)	-	
Listing and formation expenses	(16,419)	(6,175)	
Impairment loss on property, plant and equipment	(113,724)	(90,512)	
Loss on sale of property, plant and equipment	(85,731)	-	
Finance costs	(80,184)	(42,434)	
Loss before income tax expense from continuing operations	(604,727)	(759,298)	
Income tax expense	(124,466)	(26,587)	
Loss after income tax expense from continuing operations	(729,193)	(785,885)	
Profit after income tax expense from discontinued operations	-	-	
Loss after income tax expense for the year	(729,193)	(785,885)	
Other comprehensive loss			
<i>Items that may be reclassified subsequently to profit or loss</i>			
Foreign currency translation	453,067	(66,517)	
Other comprehensive income/(loss) for the year, net of tax	453,067	(66,517)	
Total comprehensive income/(loss) for the year	(276,126)	(852,402)	
Total comprehensive income/(loss) for the year is attributable to:			
Continuing operations	(276,126)	(852,402)	
Owners of Crigen Resources Limited	(276,126)	(852,402)	
Earnings/(loss) per share from continuing operations			
Basic earnings/(loss) per share	(0.36)	(0.39)	
Diluted earnings/(loss) per share	(0.36)	(0.39)	
Earnings/(loss) per share from discontinued operations			
Basic earnings/(loss) per share	-	-	
Diluted earnings/(loss) per share	-	-	
Earnings/(loss) per share from continuing and discontinued operations			
Basic earnings/(loss) per share	(0.36)	(0.39)	
Diluted earnings/(loss) per share	(0.36)	(0.39)	

Comparison of half-year profits

(Preliminary final statement only)

	Current period - \$	Previous corresponding period - \$
2.1 Consolidated profit (loss) after tax attributable to members reported for the 1st half year <i>(item 1.11 in the half yearly statement)</i>	(264,865)	(379,249)
2.2 Consolidated profit (loss) after tax attributable to members for the 2nd half year	(464,328)	(406,636)

Consolidated balance sheet

	2025	2024
	\$	Restated \$
Assets		
Current assets		
Cash and cash equivalents	419,105	110,560
Trade and other receivables	2,018,165	883,568
Inventories	15,001	13,200
Other assets	421,492	174,507
Total current assets	2,873,763	1,181,835
Non-current assets		
Trade and other receivables	264,953	495,116
Property, plant and equipment	2,501,053	2,048,022
Right-of-use assets	815,211	772,719
Intangible assets	1,690,699	1,748,938
Total non-current assets	5,271,916	5,064,795
Total assets	8,145,679	6,246,630
Liabilities		
Current liabilities		
Trade and other payables	799,483	426,066
Lease liabilities	293,141	332,573
Contract liabilities	117,623	98,814
Borrowings	241,222	79,012
Redeemable preference shares	1,474,531	-
Current tax liabilities	82,199	-
Total current liabilities	3,008,199	936,465
Non-current liabilities		
Deferred tax liabilities	234,876	241,102
Borrowings	708,249	9,254
Lease liabilities	550,998	483,838
Redeemable preference shares	-	1,301,484
Total non-current liabilities	1,491,123	2,035,678
Total Liabilities	4,499,322	2,972,143
Net assets	3,646,357	3,274,487
Equity		
Issued capital	20,362,706	19,998,710
Common control reserve	(14,993,945)	(14,993,945)
Foreign currency reserve	298,193	(154,874)
Share-based payments reserve	284,000	-
Accumulated losses	(2,304,597)	(1,575,404)
Total equity	3,656,357	3,274,487

Consolidated statement of changes in equity

	Issued capital	Foreign currency reserve	Share- based payments reserve	Common control reserve	Accumulated losses	Total Equity
Consolidated	\$	\$		\$	\$	\$
Balance at 30 June 2023	19,824,552	(88,357)	-	(14,993,945)	(789,519)	3,952,731
Loss after income tax for the year	-	-	-	-	(785,885)	(785,885)
Other comprehensive loss for the year, net of tax	-	(66,517)	-	-	-	(66,517)
<i>Transactions with owners in their capacity as owners:</i>						
Shares issued during the year	176,332	-	-	-	-	176,332
Cost of issuance	(2,174)	-	-	-	-	(2,174)
Balance at 30 June 2024	19,998,710	(154,874)	-	(14,993,945)	(1,575,404)	3,274,487
Loss after income tax for the year	-	-		-	(729,193)	(729,193)
Other comprehensive income for the year, net of tax	-	453,067	-	-	-	453,067
Share based payments			- 284,000	-	-	284,000
<i>Transactions with owners in their capacity as owners:</i>						
Shares issued during the year	371,608	-		-	-	371,608
Cost of issuance	(7,612)	-		-	-	(7,612)
Balance at 30 June 2025	20,362,706	298,193	284,000	(14,993,945)	(2,304,597)	3,646,357

Consolidated statement of cash flow**Consolidated**

	2025	2024
Operating activities		
Receipts from customers	3,392,054	2,663,784
Payments to suppliers and employees	(2,678,068)	(2,541,536)
Interest paid	(75,317)	(42,437)
Income tax paid	(63,782)	(130,757)
Net cash generated from/(used in) operating activities	<u>574,887</u>	<u>(50,946)</u>
Investing activities		
Payments for property, plant and equipment	(822,686)	(7,520)
Proceeds from disposal of property, plant and equipment	70,060	-
Net cash generated from investing activities	<u>(752,626)</u>	<u>(7,520)</u>
Financing activities		
Proceeds from issue of equity(net of costs)	203,268	174,158
Drawdown of term loan	937,919	-
Repayment of term loan	(126,843)	-
Loan from related party	13,593	-
Held in escrow account	(157,635)	(63,955)
Repayments of finance leases and loans	(17,983)	(13,880)
Repayment of lease liabilities	(343,449)	(376,791)
Net cash generated from/(used in) financing activities	<u>508,870</u>	<u>(280,329)</u>
Net increase/(decrease) in cash and cash equivalents	331,131	(338,795)
Cash and cash equivalents at the beginning of the financial year	46,265	385,060
Cash and cash equivalents at the end of the financial year	<u>377,396</u>	<u>46,265</u>

Reconciliation of cash provided by operating activities to profit or loss

	Consolidated 2025 \$	Consolidated 2024 \$
Loss after income tax expense for the year	(729,193)	(785,885)
Adjustments for:		
Depreciation and amortisation	1,172,780	1,131,226
Share based payments	284,000	-
Loss on sale of property, plant and equipment	85,731	-
Impairment of property, plant and equipment	113,724	90,512
Writeback of impairments	(110,212)	-
Foreign exchange differences	-	(66,517)
Tax paid	(63,782)	(130,757)
Change in operating assets and liabilities:		
(Increase)/Decrease in trade and other receivables	(479,475)	(371,350)
(Increase)/Decrease in inventories	(1,801)	8,634
Decrease/(increase) in other assets	20,412	87,540
Increase/(Decrease) in trade and other payables	187,921	(29,627)
Increase/(Decrease) in contract liabilities	18,809	(11,309)
(Decrease) in deferred tax liabilities	(6,226)	(17,435)
Increase in current tax liabilities	82,199	44,022
Net cash generated from/(used in) operating activities	<u>574,887</u>	<u>(50,946)</u>

Ratios

	Current period	Previous corresponding period
Profit before tax / revenue		
8.1 Consolidated profit (loss) before tax (<i>item 1.5</i>) as a percentage of revenue (<i>item 1.1</i>)	(18.4%)	(29.2%)
Profit after tax / equity interests		
8.2 Consolidated profit (loss) after tax attributable to members (<i>item 1.11</i>) as a percentage of equity (similarly attributable) at the end of the period (<i>item 3.37</i>)	(19.9%)	(24.0%)

Dividends

10.1 Date the dividend is payable

N/A

10.2 Record date to determine entitlements to the dividend (i.e. on the basis of registrable transfers received up to 5.00 pm if paper based, or by 'End of Day' if a proper ASTC/CHESS transfer)

N/A

10.3 If it is a final dividend, has it been declared?
(*Preliminary final report only*)

10.4 The dividend or distribution plans shown below are in operation.

--

Dividends paid or provided for on all securities: No dividends have been declared

Movements in Equity

	Consolidated 2025 shares	Consolidated 2024 shares	Consolidated 2023 \$	Consolidated 2024 \$
Ordinary shares – fully paid	205,471,146	200,057,082	20,362,706	19,998,710

Ordinary shares

The holder of ordinary shares is entitled to receive dividends as and when declared by the Group and is entitled to one (1) vote per ordinary shares at meetings of the Group.

Accounting policy for issued capital

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,

Movement in issued shares of the Parent Entity for the year

Date	Details	Number of shares	\$
1 July 2024	Opening Balance	200,057,082	19,998,710
2 July 2024	Placement at 7c/share	2,285,486	159,984
18 September 2024	Placement at 6.9c/share	483,092	33,333
1 October 2024	Placement at 6.9c/share	16,848	1,163
10 October 2024	Placement at 6.9c/share	463,363	32,248
15 October 2024	Placement at 6.9c/share	701,262	48,387
17 March 2025	Placement at 6.6c/share	233,754	15,428
21 March 2025	Placement at 6.6c/share	46,750	3,086
23 April 2025	Placement at 6.6c/share	537,948	35,505
28 April 2025	Placement at 6.6c/share	34,337	2,266
12 May 2025	Placement at 6.6c/share	313,543	20,694
19 June 2025	Placement at 6.6c/share	295,681	19,515
Cost of equity raising			(7,612)
30 June 2025	Closing balance	205,473,146	20,362,706

NTA Backing

(see note 7)

20.1	Current period	Previous corresponding period
Net tangible asset backing per ordinary security	0.95c	0.76c

Details of financing and investing transactions which have had a material effect on consolidated assets and

Comments by directors

Comments on the following matters are required by the Exchange or, in relation to the half yearly statement, by AASB 134: Interim Financial Reporting. The comments do not take the place of the directors' report and statement (as required by the Corporations Act) but may be incorporated into the directors' report and statement. For both half yearly and preliminary final statements, if there are no comments in a section, state **See appended press release**.

Basis of accounts preparation

A description of each event since the end of the current period which has had a material effect and is not related to matters already reported, with financial effect quantified (if possible). In a half yearly report, provide explanatory comments about any seasonal or irregular factors affecting operations (*as per paragraphs 16(b), 16(b) and Aus 16.1 of AASB 134: Interim Financial Reporting*)

On 1 July 2025, 70 Redeemable Preference Shares (**RPS**) issued by controlled entity Crigen Resources Berhad (**CRB**) were redeemed in exchange for 4,772,727 ordinary shares of Crigen Resources Limited for an effective sum of Malaysian Ringgit (**MYR**) MYR10,000 per RPS plus MYR2,500 interest payment.

On 9 September 2025, the board of Directors of CRB approved a rectification of CRB's Redeemable Preference Shares (RPS) to reflect 407 shares on issue (previously recorded at 327 shares) and resolved that the balance of 79 shares amounting to MYR790,000 be recognized. A corresponding receivable from Crigen Capital Sdn Bhd (**CCSB**), a related party, was recorded as a prior year adjustment. The receivable was paid on 17 September 2025.

In the period between 30 June 2025 and the date of this report, the Group has issued a total of 5,953,309 new ordinary shares for a sum of \$393,114

Any other factors which have affected the results in the period, or which are likely to affect results in the future, including those where the effect could not be quantified.

Prior years adjustment

On 9 September 2025, the board of Directors of CRB approved a rectification of CRB's Redeemable Preference Shares (RPS) to reflect 407 shares on issue (previously recorded at 327 shares) and resolved that the balance of 79 shares amounting to MYR790,000 be recognized. A corresponding receivable from Crigen Capital Sdn Bhd (**CCSB**), a related party, was recorded as a prior year adjustment. The receivable was paid on 17 September 2025.

The prior years' adjustments in respect of this understatement of RPS and other receivables are as follows:

	As previously reported	Prior year adjustments
30 June 2024:		
Statements of financial position (non current)		
Trade and other receivables (note 8)	242,494	252,622
Redeemable preference shares (note 18)	(1,048,862)	(252,622)
30 June 2023:		
Statements of financial position (non current)		
Trade and other receivables (note 8)	326,860	254,658
Redeemable preference shares (note 18)	(1,057,314)	(254,658)

Franking credits available and prospects for paying fully or partly franked dividends for at least the next year.

NIL

Annual meeting

(Preliminary final statement only)

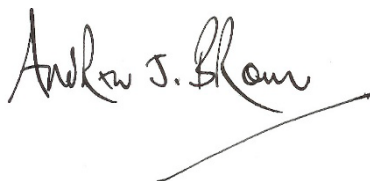
The annual meeting will be held as follows:

Place	Ascott Gurney Penang Hotel, 18 Gurney Drive 10250 George Town PENANG MALAYSIA
Date	Saturday 18th October
Time	2pm AEST
Approximate date the annual report will be available	30 September 2025

Compliance statement

1. This statement has been prepared under accounting policies which comply with accounting standards as defined in the *Corporations Act* or other standards acceptable to the Exchange (see note 13).
2. This statement, and the financial statements under the *Corporations Act* (if separate), use the same accounting policies.
3. This statement does/does not* (*delete one*) give a true and fair view of the matters disclosed (see note 2).
4. This statement is based on financial statements to which one of the following applies:

<input type="checkbox"/> The financial statements have been audited.	<input type="checkbox"/> The financial statements have been subject to review by a registered auditor (or overseas equivalent).
<input type="checkbox"/> The financial statements are in the process of being audited or subject to review.	<input checked="" type="checkbox"/> The financial statements have not yet been audited or reviewed.
5. If the accounts have been or are being audited or subject to review and the audit report is not attached, details of any qualifications are attached/will follow immediately they are available* (*delete one*). (*Half yearly statement only - the audit report must be attached to this statement if the statement is to satisfy the requirements of the Corporations Act.*)
6. The issuer ~~has~~/does not have* (*delete one*) a formally constituted audit committee.



Sign here: ...

..... Date: ...24 September 2025

(Director/Company secretary)

Print name:ANDREW JOHN BROWN..