

BetTube Corporation Ltd
Appendix 3
Half-year report

1. Company details

Name of entity:	BetTube Corporation Ltd
ABN:	23635285326
Reporting period:	For the half-year ended 31 December 2025
Previous period:	For the half-year ended 31 December 2024

2. Results for announcement to the market

		Percentage	\$'000	\$'000
Revenue from ordinary activities	up	51.2%	12,990	19,645
		-	-	-
Profit from ordinary activities after tax attributable to the owners of BetTube Corporation Ltd	up	336.3%	331	1,444
		-	-	-
Profit for the half-year attributable to the owners of BetTube Corporation Ltd	up	336.3%	331	1,444

Dividends
There were no dividends paid, recommended or declared during the current financial period.

Comments
The profit for the consolidated entity after providing for income tax amounted to \$1,444,000 (31 December 2024: \$331,000).

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	2.05	1.34

4. Control gained over entities

Not applicable.

5. Loss of control over entities

Not applicable.

6. Dividends

Current period
There were no dividends paid, recommended or declared during the current financial period.

Previous period
There were no dividends paid, recommended or declared during the previous financial period.

BetTube Corporation Ltd
Appendix 3
Half-year report

7. Dividend reinvestment plans

Not applicable.

8. Details of associates and joint venture entities

Not applicable.

9. Foreign entities

Details of origin of accounting standards used in compiling the report:

Not applicable.

10. Audit qualification or review

Details of audit/review dispute or qualification (if any):

The financial statements were subject to a review by the auditors and the review report is attached as part of the Interim Report.

11. Attachments

Details of attachments (if any):

The Interim Report of BetTube Corporation Ltd for the half-year ended 31 December 2025 is attached.

12. Signed

Signed  _____

Date: 11 February 2026

BetTube Corporation Ltd

ABN 23635285326

Interim Report - 31 December 2025

BetTube Corporation Ltd

Directors' report

31 December 2025

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'consolidated entity') consisting of BetTube Corporation Ltd (referred to hereafter as the 'company' or 'parent entity') and the entities it controlled at the end of, or during, the half-year ended 31 December 2025.

Directors

The following persons were directors of BetTube Corporation Ltd during the whole of the financial half-year and up to the date of this report, unless otherwise stated:

Anthony Robert Waller
Mark Phillip Waller
Paul John Weekes

Principal activities

The principal activities of the consolidated entity during the financial year were the offering of sports and racing betting products and services direct to clients using its online wagering platform and mobile applications.

Dividends

There were no dividends paid, recommended or declared during the current or previous financial half-year.

Review of operations

The profit for the consolidated entity after providing for income tax amounted to \$1,444,000 (31 December 2024: \$331,000).

BetTube Corporation Ltd is a holding company with all revenue being generated by IRPSX Pty Limited which holds a license to conduct sports bookmaking. IRPSX Pty Limited operates a B2C betting platform trading under the name "Bet Right". The Bet Right brand launched on 1 June 2021.

Cost of sales increased to \$9,663,000 (31 December 2024 restated: \$5,884,000), reflecting higher turnover volumes. The comparative period has been restated to include \$298,000 of data provider costs previously classified within data feeds, consistent with the presentation adopted in the 30 June 2025 annual financial statements.

The profit for the trading entity, IRPSX amounted to \$1,690,427 (31 December 2024: \$475,060).

Significant changes in the state of affairs

There were no other significant changes in the state of affairs of the consolidated entity during the financial half-year.

Matters subsequent to the end of the financial half-year

No matter or circumstance has arisen since 31 December 2025 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

Rounding of amounts

The company is of a kind referred to in Corporations Instrument 2016/191, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

BetTube Corporation Ltd
Directors' report
31 December 2025

This report is made in accordance with a resolution of directors, pursuant to section 306(3)(a) of the Corporations Act 2001.

On behalf of the directors

A handwritten signature in black ink, appearing to be 'M. Hall', is written above a horizontal line.

11 February 2026

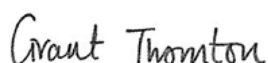
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Auditor's Independence Declaration

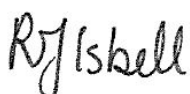
To the Directors of BetTube Corporation Ltd

In accordance with the requirements of section 307C of the *Corporations Act 2001*, as lead auditor for the review of BetTube Corporation Ltd for the half-year ended 31 December 2025. I declare that, to the best of my knowledge and belief, there have been:

- a no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the half-year review; and
- b no contraventions of any applicable code of professional conduct in relation to the half-year review.



Grant Thornton Audit Pty Ltd
Chartered Accountants



Rosie Isbell
Partner – Audit & Assurance

Sydney, 11 February 2026

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BetTube Corporation Ltd
Statement of profit or loss and other comprehensive income
For the half-year ended 31 December 2025

		Consolidated	Restated
	Note	31 December 2025 \$'000	31 December 2024 \$'000
Revenue			
Revenue	6	19,645	12,990
Cost of sales		(9,663)	(5,884)
		<u>9,982</u>	<u>7,106</u>
Other income	7	7	160
Expenses			
Advertising expenses		(412)	(283)
Consulting expenses		(714)	(543)
Employee benefits expense		(3,651)	(3,234)
Depreciation and amortisation expense		(279)	(413)
Impairment of assets		(96)	-
Bank fees		(413)	(356)
Data feeds		(2,332)	(1,413)
Licensing fees		(367)	(390)
Other expenses		(281)	(283)
Finance costs		-	(20)
		<u>-</u>	<u>(20)</u>
Profit before income tax expense		1,444	331
Income tax expense	8	-	-
		<u>-</u>	<u>-</u>
Profit after income tax expense for the half-year attributable to the owners of BetTube Corporation Ltd		1,444	331
Other comprehensive income for the half-year, net of tax		-	-
		<u>-</u>	<u>-</u>
Total comprehensive income for the half-year attributable to the owners of BetTube Corporation Ltd		<u>1,444</u>	<u>331</u>
		Cents	Cents
Basic earnings per share	14	0.60	0.14
Diluted earnings per share	14	0.60	0.14

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

BetTube Corporation Ltd
Statement of financial position
As at 31 December 2025

		Consolidated	
		31 December	30 June 2025
	Note	2025	
		\$'000	\$'000
Assets			
Current assets			
Cash and cash equivalents		9,727	6,823
Trade and other receivables		23	52
Financial assets	9	139	134
Pending bets		15	14
Other current assets		151	97
Total current assets		<u>10,055</u>	<u>7,120</u>
Non-current assets			
Property, plant and equipment		60	70
Right-of-use assets		442	365
Intangibles		109	153
Financial assets	9	<u>1,050</u>	<u>896</u>
Total non-current assets		<u>1,661</u>	<u>1,484</u>
Total assets		<u>11,716</u>	<u>8,604</u>
Liabilities			
Current liabilities			
Trade and other payables		4,151	3,000
Lease liabilities		341	275
Employee benefits		790	797
Client deposits on hand		<u>2,005</u>	<u>1,733</u>
Total current liabilities		<u>7,287</u>	<u>5,805</u>
Non-current liabilities			
Lease liabilities		130	126
Employee benefits		<u>327</u>	<u>226</u>
Total non-current liabilities		<u>457</u>	<u>352</u>
Total liabilities		<u>7,744</u>	<u>6,157</u>
Net assets		<u>3,972</u>	<u>2,447</u>
Equity			
Issued capital	10	8,191	8,191
Reserves		5,616	5,535
Accumulated losses		<u>(9,835)</u>	<u>(11,279)</u>
Total equity		<u>3,972</u>	<u>2,447</u>

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

BetTube Corporation Ltd
Statement of changes in equity
For the half-year ended 31 December 2025

Consolidated	Issued capital \$'000	Reserves \$'000	Accumulated losses \$'000	Total equity \$'000
Balance at 1 July 2024	8,191	5,372	(11,221)	2,342
Profit after income tax expense for the half-year	-	-	331	331
Other comprehensive income for the half-year, net of tax	-	-	-	-
Total comprehensive income for the half-year	-	-	331	331
<i>Transactions with owners in their capacity as owners:</i>				
Share-based payments	-	178	-	178
Balance at 31 December 2024	<u>8,191</u>	<u>5,550</u>	<u>(10,890)</u>	<u>2,851</u>
Consolidated	Issued capital \$'000	Reserves \$'000	Accumulated losses \$'000	Total equity \$'000
Balance at 1 July 2025	8,191	5,535	(11,279)	2,447
Profit after income tax expense for the half-year	-	-	1,444	1,444
Other comprehensive income for the half-year, net of tax	-	-	-	-
Total comprehensive income for the half-year	-	-	1,444	1,444
<i>Transactions with owners in their capacity as owners:</i>				
Share-based payments	-	81	-	81
Balance at 31 December 2025	<u>8,191</u>	<u>5,616</u>	<u>(9,835)</u>	<u>3,972</u>

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

BetTube Corporation Ltd
Statement of cash flows
For the half-year ended 31 December 2025

	Note	Consolidated	
		31 December 2025 \$'000	31 December 2024 \$'000
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		10,011	7,582
Payments to suppliers (inclusive of GST)		(6,627)	(7,499)
		3,384	83
Interest received		7	9
Income taxes refunded		-	1,101
Net cash from operating activities	13	3,391	1,193
Cash flows from investing activities			
Payments for investments		(255)	-
Payments for property, plant and equipment		(19)	(1)
Payments for intangibles		(46)	-
Net cash used in investing activities		(320)	(1)
Cash flows from financing activities			
Repayment of lease liabilities		(167)	(165)
Net cash used in financing activities		(167)	(165)
Net increase in cash and cash equivalents		2,904	1,027
Cash and cash equivalents at the beginning of the financial half-year		6,823	4,791
Cash and cash equivalents at the end of the financial half-year		9,727	5,818

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

BetTube Corporation Ltd

Notes to the financial statements

31 December 2025

Note 1. General information

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

BetTube Corporation Ltd is a listed public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Level 3, 7 Bridge Street, Sydney NSW 2000

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

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

Note 2. Material accounting policy information

These general purpose financial statements for the interim half-year reporting period ended 31 December 2025 have been prepared in accordance with Australian Accounting Standard AASB 134 'Interim Financial Reporting' and the Corporations Act 2001, as appropriate for for-profit oriented entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 30 June 2025 and any public announcements made by the company during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The consolidated entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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

Note 3. Critical accounting judgements, estimates and assumptions

The financial statements have been prepared in accordance with the accounting policies adopted in the consolidated entity's most recent financial statements for the year ended 30 June 2025 and should be read in conjunction with the annual report.

Note 4. Restatement of comparatives

Reclassification

Management reclassified international data feeds and Bet Genius licence fees from Data Feeds and Licensing Fees, respectively, to Cost of Betting Services in the current financial year. This reallocation was made to better reflect the nature of these expenses as directly attributable to betting services. Comparative figures have been restated to ensure consistency and comparability across reporting periods.

Note 5. Operating segments

The consolidated entity is organised into one operating segment being sport and betting activities located predominantly in Australia. This operating segment is based on the internal reports that are reviewed and used by the Board of Directors (who are identified as the Chief Operating Decision Makers ('CODM')) in assessing performance and in determining the allocation of resources.

BetTube Corporation Ltd
Notes to the financial statements
31 December 2025

Note 5. Operating segments (continued)

Major customers

During the period ended 31 December 2025 the consolidated entity had no major customers.

Note 6. Revenue

	Consolidated	
	31 December 2025 \$'000	31 December 2024 \$'000
Turnover	226,165	153,437
Payouts	(199,501)	(136,319)
Promotions given	(7,019)	(4,128)
	<u>19,645</u>	<u>12,990</u>

Note 7. Other income

	Consolidated	
	31 December 2025 \$'000	31 December 2024 \$'000
Interest income	7	9
Reversal of impairment of financial instruments	-	151
	<u>7</u>	<u>160</u>

BetTube Corporation Ltd
Notes to the financial statements
31 December 2025

Note 8. Income tax expense

	Consolidated	
	31 December 2025 \$'000	31 December 2024 \$'000
<i>Income tax expense</i>		
Current tax	-	-
Aggregate income tax expense	-	-
<i>Numerical reconciliation of income tax expense and tax at the statutory rate</i>		
Profit before income tax expense	1,444	331
Tax at the statutory tax rate of 25%	361	83
Tax effect amounts which are not deductible/(taxable) in calculating taxable income:		
Entertainment expenses	1	2
Share-based payments	20	44
	382	129
Prior half-year tax losses not recognised now recouped	(500)	(165)
Current half-year temporary differences not recognised	118	36
Income tax expense	-	-

Note 9. Financial assets

	Consolidated	
	31 December 2025 \$'000	30 June 2025 \$'000
<i>Current assets</i>		
Security deposits - at amortised cost	6	1
Term deposit	133	133
	139	134
<i>Non-current assets</i>		
Security deposits - at amortised cost	527	277
Ordinary shares - at fair value through profit and loss	523	619
	1,050	896

BetTube Corporation Ltd
Notes to the financial statements
31 December 2025

Note 9. Financial assets (continued)

Reconciliation:

Reconciliation of the fair values of ordinary shares at the beginning and end of the current and previous financial half-year are set out below:

Opening balance	1,030	913
Additions	255	7
Gain on revaluation	-	110
Loss on revaluation	(96)	-
	<u>1,189</u>	<u>1,030</u>

Note 10. Issued capital

	31 December 2025	30 June 2025	Consolidated 31 December 2025	30 June 2025
	Shares	Shares	\$'000	\$'000
Ordinary shares - fully paid	190,312,838	190,312,838	6,914	6,914
A Class shares - fully paid	51,660,869	51,660,869	5,166	5,166
Less: Share issue costs	-	-	(801)	(801)
Less: Share issue costs - options issued	-	-	(3,088)	(3,088)
	<u>241,973,707</u>	<u>241,973,707</u>	<u>8,191</u>	<u>8,191</u>

Movements in ordinary share capital

Details	Date	Shares	\$'000
Balance	1 July 2025	<u>190,312,838</u>	<u>6,914</u>
Balance	31 December 2025	<u>190,312,838</u>	<u>6,914</u>

Movements in A class A shares

Details	Date	Shares	Issue price	\$'000
Balance	1 July 2025	<u>51,660,869</u>		<u>5,166</u>
Balance	31 December 2025	<u>51,660,869</u>		<u>5,166</u>

BetTube Corporation Ltd
Notes to the financial statements
31 December 2025

Note 11. Fair value measurement

Fair value hierarchy

The following tables detail the consolidated entity's assets and liabilities, measured or disclosed at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3: Unobservable inputs for the asset or liability

Consolidated - 31 December 2025	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
<i>Assets</i>				
Listed securities	273	-	-	273
Shares in Mercari Pty Limited	-	-	250	250
Total assets	273	-	250	523

Consolidated - 30 June 2025	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
<i>Assets</i>				
Listed securities	369	-	-	369
Shares in Mercari Pty Limited	-	-	250	250
Total assets	369	-	250	619

There were no transfers between levels during the financial half-year.

The fair value of financial instruments is estimated as follows:

Listed securities

Fair value was determined using quoted market price (level 1 in fair value hierarchy).

Shares held in Mercari Pty Limited

Fair value was determined using unobservable inputs (level 3 in fair value hierarchy).

Note 12. Events after the reporting period

No matter or circumstance has arisen since 31 December 2025 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

BetTube Corporation Ltd
Notes to the financial statements
31 December 2025

Note 13. Reconciliation of profit after income tax to net cash from operating activities

	Consolidated	
	31 December 2025 \$'000	31 December 2024 \$'000
Profit after income tax expense for the half-year	1,444	331
Adjustments for:		
Depreciation and amortisation	279	413
Impairment of non-current assets	96	-
Reversal of impairment	-	(151)
Share-based payments	81	178
Interest and other finance costs	-	20
Change in operating assets and liabilities:		
Decrease in trade and other receivables	29	27
Decrease in income tax refund due	-	1,101
Increase in prepayments	(54)	(172)
(Increase)/decrease in other operating assets	(1)	4
Increase/(decrease) in trade and other payables	1,151	(269)
Increase/(decrease) in employee benefits	94	(38)
Increase/(decrease) in other operating liabilities	272	(251)
Net cash from operating activities	<u>3,391</u>	<u>1,193</u>

Note 14. Earnings per share

	Consolidated	
	31 December 2025 \$'000	31 December 2024 \$'000
Profit after income tax attributable to the owners of BetTube Corporation Ltd	<u>1,444</u>	<u>331</u>
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>241,973,707</u>	<u>241,973,707</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>241,973,707</u>	<u>241,973,707</u>
	Cents	Cents
Basic earnings per share	0.60	0.14
Diluted earnings per share	0.60	0.14

Note 15. Share-based payments

A share option plan has been established by the consolidated entity and approved by shareholders at a general meeting, whereby the consolidated entity may, at the discretion of the Board, grant options over ordinary shares in the company to certain key management personnel of the consolidated entity. The options are issued for nil consideration and are granted in accordance with performance guidelines established by the Board.

BetTube Corporation Ltd
Notes to the financial statements
31 December 2025

Note 15. Share-based payments (continued)

Set out below are summaries of options granted under the plan:

	Number of options 31 December 2025	Weighted average exercise price 31 December 2025	Number of options 31 December 2024	Weighted average exercise price 31 December 2024
Outstanding at the beginning of the financial half-year	61,908,732	\$0.200	63,241,732	\$0.200
Granted	1,250,000	\$0.125	-	\$0.000
Outstanding at the end of the financial half-year	63,158,732	\$0.230	63,241,732	\$0.200

**31 December
2025**

Grant date	Expiry date	Exercise price	Balance at the start of the half-year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the half-year
01/04/2021	31/03/2028	\$0.100	1,171,874	-	-	-	1,171,874
01/04/2021	31/03/2028	\$0.200	1,882,187	-	-	-	1,882,187
01/04/2021	31/03/2028	\$0.300	1,906,750	-	-	-	1,906,750
19/04/2021	18/04/2028	\$0.100	2,750,000	-	-	-	2,750,000
19/04/2021	18/04/2028	\$0.200	9,306,250	-	-	-	9,306,250
19/04/2021	18/04/2028	\$0.300	4,331,250	-	-	-	4,331,250
01/05/2021	30/04/2028	\$0.300	68,750	-	-	-	68,750
01/07/2021	30/06/2028	\$0.100	1,171,876	-	-	-	1,171,876
01/07/2021	30/06/2028	\$0.200	1,132,187	-	-	-	1,132,187
01/07/2021	30/06/2028	\$0.300	1,225,500	-	-	-	1,225,500
01/10/2021	30/09/2028	\$0.100	4,771,225	-	-	-	4,771,225
01/10/2021	30/09/2028	\$0.200	8,210,890	-	-	-	8,210,890
01/10/2021	30/09/2028	\$0.300	1,100,500	-	-	-	1,100,500
31/10/2021	30/10/2028	\$0.300	1,676,033	-	-	-	1,676,033
01/01/2022	31/12/2028	\$0.100	1,171,876	-	-	-	1,171,876
01/01/2022	31/12/2028	\$0.200	1,012,187	-	-	-	1,012,187
01/01/2022	31/12/2028	\$0.300	1,100,500	-	-	-	1,100,500
31/01/2022	30/01/2028	\$0.300	1,676,033	-	-	-	1,676,033
30/04/2022	29/04/2029	\$0.300	1,676,033	-	-	-	1,676,033
30/06/2022	29/06/2029	\$0.200	419,220	-	-	-	419,220
30/06/2022	29/06/2029	\$0.300	2,231,531	-	-	-	2,231,531
01/01/2023	31/12/2029	\$0.300	7,410,000	-	-	-	7,410,000
01/01/2023	31/12/2029	\$0.200	46,580	-	-	-	46,580
01/01/2023	31/12/2029	\$0.300	39,500	-	-	-	39,500
01/06/2024	31/05/2031	\$0.300	4,420,000	-	-	-	4,420,000
01/07/2025	30/06/2031	\$0.125	-	1,250,000	-	-	1,250,000
			61,908,732	1,250,000	-	-	63,158,732

BetTube Corporation Ltd
Notes to the financial statements
31 December 2025

Note 15. Share-based payments (continued)

**31 December
2024**

Grant date	Expiry date	Exercise price	Balance at the start of the half-year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the half-year
01/04/2021	31/03/2028	\$0.100	1,171,874	-	-	-	1,171,874
01/04/2021	31/03/2028	\$0.200	1,882,187	-	-	-	1,882,187
01/04/2021	31/03/2028	\$0.300	2,068,750	-	-	-	2,068,750
19/04/2021	18/04/2028	\$0.100	2,750,000	-	-	-	2,750,000
19/04/2021	18/04/2028	\$0.200	9,306,250	-	-	-	9,306,250
19/04/2021	18/04/2028	\$0.300	4,331,250	-	-	-	4,331,250
01/05/2021	30/04/2028	\$0.300	68,750	-	-	-	68,750
01/07/2021	30/06/2028	\$0.100	1,171,876	-	-	-	1,171,876
01/07/2021	30/06/2028	\$0.200	1,132,187	-	-	-	1,132,187
01/07/2021	30/06/2028	\$0.300	1,387,500	-	-	-	1,387,500
01/10/2021	30/09/2028	\$0.100	4,771,225	-	-	-	4,771,225
01/10/2021	30/09/2028	\$0.200	8,210,890	-	-	-	8,210,890
01/10/2021	30/09/2028	\$0.300	1,262,500	-	-	-	1,262,500
31/10/2021	30/10/2028	\$0.300	1,744,783	-	-	-	1,744,783
01/01/2022	31/12/2028	\$0.100	1,171,876	-	-	-	1,171,876
01/01/2022	31/12/2028	\$0.200	1,012,187	-	-	-	1,012,187
01/01/2022	31/12/2028	\$0.300	1,262,500	-	-	-	1,262,500
31/01/2022	30/01/2028	\$0.300	1,744,783	-	-	-	1,744,783
30/04/2022	29/04/2029	\$0.300	1,744,783	-	-	-	1,744,783
30/06/2022	29/06/2029	\$0.200	419,220	-	-	-	419,220
30/06/2022	29/06/2029	\$0.300	2,300,281	-	-	-	2,300,281
01/01/2023	31/12/2029	\$0.300	7,820,000	-	-	-	7,820,000
01/01/2023	31/12/2029	\$0.200	46,580	-	-	-	46,580
01/01/2023	31/12/2029	\$0.300	39,500	-	-	-	39,500
01/06/2024	31/05/2031	\$0.300	4,420,000	-	-	-	4,420,000
			63,241,732	-	-	-	63,241,732

The weighted average remaining contractual life of options outstanding at the end of the financial half-year was 3 years.

The weighted average fair value of the options granted was estimated at \$0.039 per option.

The fair value of the employee share options has been measured using the Black-Scholes Model approach.

The inputs used in the measurement of the fair values at grant date of the share-based payment plans were as follows:

Current price:	for the newly granted options, \$0.075 represents the prevailing market price of BetTube Corporation Ltd shares as at 1 July 2025, as quoted on the National Stock Exchange of Australia (NSX).
Exercise or strike price:	being the exercise price of an option under each tranche as set out above
Time to expiry of the option:	6 years from the date of issue as specified for each tranche above
Risk free rate:	4.33%
Price volatility:	65% based on the assessment of the volatility of BetTube Corporation Ltd shares from an analysis of the share price volatility of a basket of listed comparable companies

BetTube Corporation Ltd
Directors' declaration
31 December 2025

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 31 December 2025 and of its performance for the financial half-year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the directors



11 February 2026

Independent Auditor's Review Report

To the Members of BetTube Corporation Ltd

Report on the half-year financial report

Conclusion

We have reviewed the accompanying half-year financial report of BetTube Corporation Ltd and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 31 December 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half year ended on that date, including material accounting policy information, other selected explanatory notes, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying half-year financial report of BetTube Corporation Ltd does not comply with the *Corporations Act 2001* including:

- a giving a true and fair view of the Group's financial position as at 31 December 2025 and of its performance for the half year ended on that date; and
- b complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

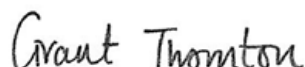
Directors' responsibility for the half-year financial report

The Directors of the Company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the Directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

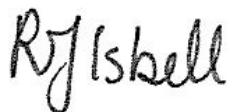
Auditor's responsibility for the review of the financial report

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the half year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Group's financial position as at 31 December 2025 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Grant Thornton Audit Pty Ltd
Chartered Accountants



Rosie Isbell
Partner – Audit & Assurance
Sydney, 11 February 2026