

GO-Dx Corporation (Aust) Ltd

ACN 673 839 613

Consolidated Financial Statements

For the Year Ended 30 June 2026

GO-Dx Corporation (Aust) Ltd

ACN 673 839 613

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GO-Dx Corporation (Aust) Ltd

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Directors' Report For the Year Ended 30 June 2026

The directors present their report, together with the consolidated financial statements of the Group, being GO-Dx Corporation (Aust) Ltd ("the Company") and its controlled entities, for the financial year ended 30 June 2026.

The company was incorporated on 22 December 2023.

Information on directors

The names, qualifications, experience and special responsibilities of each person who has been a director during the year and to the date of this report are:

Dr Kah Meng Lim	(Appointed 15 January 2024)
Qualifications	PhD
Experience	Dr Lim has dedicated over 20 years in the life science research field, including 2 years as a research scientist at the Singapore government funded A*Star research institute and a post-doctorate attachment at the University of Minnesota, USA. His specialty includes researching in stem cells and cancerous diseases. Dr Lim received his PhD in 2002. His work involved cell growth, regulation in cancer, infectious diseases, and biomedicine product development. Experienced Business Catalyst and Accelerator with a demonstrated history of success and exemplary domain knowledge in the biotechnology and biopharmaceutical industry. Strong business development professional skilled in Biotechnology, Life Sciences, Strategic Planning, Business Strategy, and Pharmaceutical Industry. Notable past roles include: • Metagen Biologics – Founding Chairman, July 2021 to Present • Singapore Paincare Holdings (SGX) – Independent Director, Mar 2021 to Present • Compass Ventures Inc (TSX-V) – CEO and Director, November 2020 to Present • Gene Oasis Bioscientific - Owner and Chairman, 2009 to Present • Nanyang Technological University Singapore – Adjunct assistant Professor, 2012 to 2015 • A*Star Singapore (Agency for Science, Technology and Research) – Research Scientist, 2002 to 2004
Interest in shares and options	63,609,723 fully paid ordinary shares
Special responsibilities	Group Managing Director and Chief Executive Officer Member: Remuneration Committee
Other current directorships in listed entities	Independent Non-Executive Director of Singapore Paincare Holdings Ltd (SGX: FRQ)
Other directorships in listed entities held in the previous three years	Nil

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Mr Chin Hua Peh	(Appointed 24 November 2025)
Qualifications	Executive MBA, NUS
Experience	A former Singapore Member of Parliament (1988–2001) and later a major real-estate and investment entrepreneur, Mr Peh is best known for shaping grassroots politics in Singapore and leading large-scale urban development projects across China.

Interest on shares and options	110,000,000 fully paid ordinary shares
Special responsibilities	Non-Executive Director
Other current directorships in listed entities	Nil
Other directorships in listed entities held in the previous three years	Nil
Other current directorships in listed entities	Nil

Mr Sah Soon Lim	(Appointed 16 January 2024)
Qualifications	Chartered Surveyor; Chartered Secretary
Experience	Mr Lim is currently Managing Director of charity organisation, Huaxia Cultural Hub Ltd. He also serves as a director of two family companies, The Kindred Spirit Pte Ltd and Pheng Geck Pte Ltd, providing 24-hour gym services to approximately 2,500 active members.

Mr Lim started his career with the Singapore's Housing Development Board as a Junior Officer in 1967, and within a short span of 10 years, he was promoted to a super-scale Officer. Soon after, he was seconded to the Prime Minister's Office to spearhead and complete a nation-wide community project.

In 1995, he was invited by Singapore Chinese Chamber of Commerce & Industry (SCCCI) to serve as its Secretary General as well as the Honorary Secretary General of the then Singapore Federation of Chambers of Commerce & Industry. Since his retirement from SCCCI in 2013, Mr Lim has served as a Member of the Practising Management Consultants Certification Board in Singapore.

Mr Lim also chairs the Membership Affairs Committee of the Singapore Teochew Federation. He also serves as Council Member of Teo Ann Huey Kuan, Member of the TCM Board Disciplinary Investigation Panel, Advisor to World Lin Chamber of Commerce, and Advisor to Federation of World Cultural & Art Society.

Interest in shares and options	6,600,000 fully paid ordinary shares
Special responsibilities	Non-Executive Director Member: Finance Audit Risk Management Committee
Other current directorships in listed entities	Nil
Other directorships in listed entities held in the previous three years	Nil

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Mr Justyn Stedwell	(Appointed 24 November 2025)
Qualifications	Bachelor of Commerce — Monash University Graduate Diploma of Accounting — Deakin University Graduate Diploma in Applied Corporate Governance — Governance Institute of Australia NSX Nominated Advisor GD8
Experience	Mr Stedwell is an Australian corporate governance and finance executive known for his long-standing work as a Company Secretary and Non-Executive Director across multiple ASX-listed and private companies
Interest in shares	505,500 fully paid ordinary shares
Special responsibilities	Non-Executive Director
Other current directorships in listed entities	Golden Mile Resources Ltd
Other directorships in listed entities held in the previous three years	Nil
Mr Blagojce Pavlovski	(Appointed 24 November 2025)
Qualifications	Bachelor of Business in Applied Economics & International Trade.
Experience	Mr Pavlovski is an Australian corporate executive, with a career focused on company secretarial work, corporate advisory, and capital markets
Interest in shares	Nil
Special responsibilities	Non-Executive Director
Other current directorships in listed entities	MC Mining Limited
Other directorships in listed entities in the previous three years	Nil
Mr William Bass	(Appointed 1 October 2024)
Qualifications	B.Econ., CA, MAICD, FCS, FGIA, FInstIB, JP (Qual) NSX Nominated Advisor GD8 – Responsible Officer
Experience	Business strategist and governance specialist known for stabilising organisations under pressure and driving sustainable growth.
Interest in shares	Nil
Special responsibilities	Non-Executive Director and Chair Member & Chair: Finance Audit Risk Management Committee Member & Chair: Remuneration Committee
Other current directorships in listed entities	Nil
Other directorships in listed entities held in the previous three years	Nil

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Directors' Report

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Former Directors:

Mr Cody Blackhurst (Resigned 24 October 2025)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities and significant changes in nature of activities

The Group is in the medical diagnostics and diagnostics technology sectors of the healthcare industry, pioneering development and innovation with regard to personalised Ribonucleic acid (RNA) maps to support precision wellness and precision medicine, in particular, immunity, anti-ageing, neural health, and specific cancers. The Group operates such business via GO-Dx Singapore, its wholly owned subsidiary incorporated in Singapore.

Specifically, the Group's business is focused on the following activities:

- commercialising its own RNA Mining / Mapping Platform, and development of its microRNA (miRNA) technologies;
- development of scientific methods using miRNA-based diagnostics for cancers;
- undertaking various artificial intelligence (AI) collaborations in the diagnostic space to develop an AI-enabled Platform to augment the RNA Mining / Mapping Platform and RNA Analytical Platform; and
- nutraceutical product supply rights and corresponding distribution rights to market and sell such products throughout various Asian jurisdictions.

There were no significant changes in the nature of the Group's principal activities during the financial year.

Operating results

The consolidated loss of the Group amounted to \$400,144 (2025: \$1,028,531), after providing for income tax.

Review of operations

A review of the operations of the Group during the financial year and the results of those operations show that the Group continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

At an Extraordinary General Meeting of the Company held on 29 June 2026, the shareholders approved the acquisition of a 27.5% equity interest in White Lingjun Pte Ltd and issued 60 million fully paid ordinary shares in consideration for it. White Lingjun Pte Ltd is the sole shareholder of Dongguan Lingjun Co. Ltd, a robotics hardware company based in China.

The shareholders at the same meeting approved the Company issuing a further 73,255,440 fully paid ordinary shares subject to White Lingjun Pte or the Seller (Vendor) procuring no less than USD\$20 million under a binding term sheet agreement within 2 months of the EGM.

The Company and White Lingjun Pte Ltd entered into a licensing arrangement whereby the Company is granted an exclusive sales and operating licence for certain medical robotics software applications in Australia and New Zealand for a three-year term commencing 1 December 2025. The parties may mutually agree to extend for further terms.

Operations during the year focused on progressing its first products and programs, which comprises one comprehensive DNA Health Profiling package, and its first proprietary Vmmune product. The Group is continuing to build its distribution channels to ensure it meets its sales and revenue targets, and to start developing the RNA mining/mapping proprietary technology platform.

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Directors' Report **For the Year Ended 30 June 2026**

The winding up of Go-Dx Philippines Inc. a company incorporated and domiciled in the Philippines, was completed during the financial year.

Significant changes in state of affairs

Other than the matters previously disclosed, there were no significant changes in the state of affairs of the Group during the financial year:

Dividends paid or recommended

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

Events after the reporting date

On 31 August 2026 the directors confirmed that the Vendor has procured not less than USD\$20 million under a legally binding term sheet agreement which has been provided to the Company within 2 months of the EGM. Subject to contract, the Company proposes to issue a further 73,255,440 fully paid ordinary shares.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

Future developments and results

Likely developments in the operations of the Group and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Group.

Environmental issues

The Group's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

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Directors' Report

For the Year Ended 30 June 2026

Company secretary

The following person held the position of Company secretary during the financial year:

Mr Bladojce Pavlovski (from 27 March 2026)
Mr Cody Blackhurst (1 July 2025 to 24 October 2025)
Mr William Bass (from 28 January 2026)

Meetings of directors

During the financial year, there were 22 meetings of directors (including committees of directors) held. Attendances by each director during the year were as follows:

	Finance Audit Risk Mgt. Committee 2026		Remuneration Committee 2026		Directors' Meetings 2026	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Mr William Bass	3	3	2	2	17	17
Dr Kah Meng Lim	-	-	2	2	17	17
Mr Sah Soon Lim	2	1	-	-	17	15
Mr Chin Hua Peh	-	-	-	-	8	2
Mr Bladojce Pavlovski	-	-	-	-	8	6
Mr Justyn Stedwell	-	-	-	-	8	6
Mr Cody Blackhurst	3	3	2	2	9	9

Indemnity and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of GO-Dx Corporation (Aust) Ltd.

Proceedings on behalf of Company

No person has applied for leave of court under Section 237 of the *Corporations Act 2001* to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

No proceedings have been brought or intervened in on behalf of the Group with leave of the court under Section 237 of the *Corporations Act 2001*.

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Directors' Report **For the Year Ended 30 June 2026**

Non-audit services

No fees were paid or payable to the external auditors for non-audit services provided during the years ended 30 June 2025 & 2026:

Auditor's independence declaration

The auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001* for the year ended 30 June 2026 has been received and can be found on page 17 of the consolidated financial report.

Directors' Report

For the Year Ended 30 June 2026

Remuneration report (audited)

The remuneration report, which has been audited, outlines the director and executive remuneration arrangements for the Group, in accordance with the requirements of the *Corporations Act 2001* and its Regulations.

Key Management Personnel ("KMP") are those having authority and responsibility for planning, directing and controlling the activities of the Group directly or indirectly, including all directors.

Principles used to determine the nature and amount of remuneration

The performance of the Group depends upon the quality of its Directors and Executives. To prosper, the Group must attract, motivate and retain highly skilled Directors and Executives. To that end, the Group embodies the following principles in its remuneration framework:

- Provide competitive rewards to attract high calibre executives;
- Focus on creating sustained shareholder value;
- Placing a portion of executive remuneration at risk, dependent upon meeting predetermined performance benchmarks; and
- Differentiation of individual rewards commensurate with contribution to overall results and according to individual accountability, performance and potential.

The Board's policy for determining the nature and amount of remuneration for KMP for the Group is based on the following:

- The remuneration policy is developed and approved by the Board after recommendation from the Remuneration Committee, including professional advice sought from independent external consultants (where applicable).
- All executive KMP receive a base salary (which is based on factors such as length of service and experience), superannuation, fringe benefits and performance incentives, where appropriate.
- Performance incentives (in the form of a cash bonus) are generally only paid once pre-determined key performance indicators (KPIs) have been met.
- Apart from those detailed in this report no other share based/options incentives have been offered to KMP during this reporting year; and
- The Remuneration Committee reviews the remuneration packages annually by reference to the Group's performance, executive performance and comparable information from industry sectors. Proposed remuneration for the ensuing year is considered at each Annual General Meeting.

All remuneration paid to KMP is valued at the cost to the Group and expensed.

KMP or closely related parties of KMP are prohibited from entering hedge arrangements that would have the effect of limiting the risk exposure relating to their remuneration. In addition, the Board's remuneration policy prohibits Directors and KMP from using the Group's shares as collateral in any financial transaction.

Engagement of remuneration consultants

During the year, the Group did not engage any remuneration consultants.

Directors' Report

For the Year Ended 30 June 2026

Remuneration report (audited) (continued)

Remuneration structure

The structure of Non-Executive, Executive Director and Senior Management remuneration is separate and distinct.

A. Non-Executive Director Remuneration

The Board's policy is to remunerate Non-Executive Directors at market rates for time, commitment and responsibilities. The Remuneration Committee recommends to the Board payments to the Non-Executive Directors and reviews their remuneration annually, based on market practice, duties and accountability. Independent external advice is sought when required.

Each Director receives a fee for being a Director of the Group. In addition, the Director's service agreements also have provisions to allow the Board, in its absolute discretion and as it considers appropriate, at any time during the Director's term in office, to grant or issue to the Director (or his nominee), options or shares:

- a) with or without vesting conditions;
- b) for such amount of cash consideration, which may be NIL cash consideration; and
- c) otherwise on such terms and conditions (including, where appropriate, exercise and expiry date).

The grant of share-based payments to Directors is always subject to the Company obtaining any applicable regulatory and/or shareholder approvals, as required under the NSX Listing Rules and/or the *Corporations Act 2001*.

B. Senior Management and Executive Director Remuneration

The Group aims to reward Executives with a level and mix of remuneration commensurate with their position and responsibilities within the Group to:

- Reward Executives for the Group, business unit and individual performance against targets set by reference to appropriate benchmarks;
- Align the interests of Executives with those of shareholders;
- Link reward with the strategic goals and performance of the Group;
- Ensure total remuneration is competitive by market standards; and
- Executive remuneration is designed to support the Group's reward philosophies and to underpin the Group's growth strategy. The program comprises the following available components:
 - Fixed remuneration component; and
 - Variable remuneration component including cash bonuses paid, as well as options issued under the Employee Share Options Plan (ESOP).

Directors' Report

For the Year Ended 30 June 2026

Remuneration report (audited) (continued)

Fixed Remuneration

Fixed remuneration, consisting of base salary, superannuation and non-monetary benefits, are reviewed annually by the CEO based on individual and business unit performance, the overall performance of the Group and comparable market remunerations.

Variable Remuneration

The performance of KMP is measured against criteria agreed annually with each executive. All bonuses and incentives must be linked to predetermined performance criteria. The policy is designed to attract the highest calibre of executives and reward them for performance results leading to long-term growth in shareholder wealth.

The objective of the Short-Term Incentive ("STI") program is to link the achievement of the Group's operational targets with the remuneration received by the executives charged with meeting those targets. The total potential STI available is set at a level to provide sufficient incentive to achieve the operational targets and such that the cost to the Group is reasonable.

Actual STI payments granted depend on the extent to which specific operating targets are met. The operational targets consist of a number of Key Performance Indicators (KPIs) covering both financial and non-financial measures of performance.

On an annual basis, the individual performance of each executive is rated and taken into account when determining the amount, if any, of the short-term incentive pool allocated to each executive. The aggregate of annual STI payments available for executives across the Group are usually delivered in the form of a cash bonus.

The long-term incentives ("LTI") include long service leave and share-based payments. Options are awarded to executives over a year of two to three years based on long-term incentive measures. These include market capitalisation measures, share price measures over a specific year, and achievement of continuous employment hurdle year of service. The Board has reviewed the long-term equity-linked performance incentives specifically for executives during the year ended 30 June 2025.

Relationship between remuneration policy and Company performance

The remuneration policy has been tailored to increase goal congruence between shareholders, directors and executives. The Group aims to align management remuneration to the strategic and business objectives and the creation of shareholder wealth. However, these are not necessarily consistent with the measures used in determining the variable amounts of remuneration to be awarded to KMPs. As a consequence, there may not always be a direct correlation between the statutory key performance measures and the variable remuneration awarded.

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Directors' Report

For the Year Ended 30 June 2026

Remuneration report (audited) (continued)

Details of remuneration

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

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

At the 2025 AGM, 83% of the votes received supported the adoption of the remuneration report for the year ended 30 June 2025. The company did not receive any specific feedback at the AGM regarding its remuneration practices.

Key Management Personnel - Directors and Executives

The key management personnel ("KMP") of the Group consisted of the following Directors and executives during the year:

Executive Directors	Position
Dr Kah Meng Lim	Group Managing Director and Chief Executive Officer (CEO)
Non-Executive Directors	Position
Mr Sah Soon Lim	Independent / Non-Executive Director
Mr William Bass	Independent / Non-Executive Director
Mr Cody Blackhurst (Resigned 24 October 2026)	Independent / Non-Executive Director
Mr Chin Hua Peh (Appointed 24 November 2026)	Non-Executive Director
Mr Bladojce Pavlovski (Appointed 24 November 2026)	Independent / Non-Executive Director
Mr Justyn Stedwell (Appointed 24 November 2026)	Independent / Non-Executive Director

Key Management Personnel - Employee and Service Agreements

The Company has entered into Director's Service Agreements with each of the Directors of the Company whereby the upper limit of the remuneration payable by the Company under such agreements to each Director is as follows:

- Dr Kah Meng Lim (Group Managing Director) – \$1 per annum
- Mr Sah Soon Lim (Non-Executive Director) – \$1 per annum
- Mr Chin Hua Peh (Non-Executive Director) – \$1 per annum
- Mr Bladojce Pavlovski (Independent / Non-Executive Director) – \$24,000 per annum
- Mr Justyn Stedwell (Independent / Non-Executive Director) – \$24,000 per annum
- Mr William Bass (Independent / Non-Executive Director) – \$45,000 per annum.

Further, the following persons are employed by the Group under executive employment agreements, as follows:

- Dr Kah Meng Lim (Chief Executive Officer) receives an annual salary of S\$1 per annum (commencing from 1 October 2025). Other key terms include:
 - Either party may terminate the agreement without cause on 3 months' notice to the other party;
 - The Group will provide hospital and insurance cover for the employee and his immediate family.

Directors' Report

For the Year Ended 30 June 2026

Remuneration report (audited) (continued)

Details of remuneration (continued)

Remuneration details for the year ended 30 June 2025 & 2026

The following table of benefits and payment details, in respect to the financial year, the components of remuneration for each member of the key management personnel of the Group.

Table of benefits and payments

	Short Term Employee Benefits		Post-Employment Benefits			
	Salary & fees		Superannuation Contributions			
	\$ 2026	\$ 2025	\$ 2026	\$ 2025	Total \$ 2026	Total \$ 2025
Directors						
Executive Director						
Dr Kah Meng Lim [a]	3,625	183,264	18,873	-	22,498	183,264
Non-Executive Directors						
Mr Sah Soon Lim (a)	8,750	29,800	-	-	8,750	29,800
Mr Cody Blackhurst *	12,580	30,000	-	-	12,580	30,000
Mr William Bass *	45,000	34,000	-	-	45,000	34,000
Mr Justyn Stedwell	14,000	10,000	-	-	14,000	10,000
Mr Chin Hua Peh	1	-	-	-	1	-
Mr Bladojce Pavlovski	14,000	-	-	-	14,000	-
Mr Matthew Leonard	-	10,000	-	-	-	10,000
Other KMP						
Mr Danny Hock Kiong Heng (CFO)	-	47,759	-	-	-	47,759
Dr Ron Eng Lee Tan (CSO)	-	51,203	-	-	--	51,203
Total	97,956	396,026	18,873	-	116,829	396,026

* only includes the fees earned in their capacity of KMP and excludes fees paid to them in the other capacity

[a] paid for the period 1 July 2025 to 1 October 2025. Thereafter remuneration \$1 per annum.

None of the remuneration paid to key management personnel for the years ended 30 June 2025 or 2026 was performance related.

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Directors' Report For the Year Ended 30 June 2026

Remuneration report (audited) (continued)

Cash performance-related bonuses

There were no cash bonuses granted as remuneration during the year that was paid or payable to key management personnel.

Share based compensation

No key management personnel were entitled to receive share-based compensation as part of their remuneration during the current financial year.

Key management personnel shareholdings

The number of ordinary shares in GO-Dx Corporation (Aust) Ltd held by each Key Management Personnel and their related parties up to and including the financial year is as follows:

30 June 2026	Balance at beginning of year	Acquisitions	Other changes during the year	Balance at end of year
Directors				
Executive Directors				
Dr Kah Meng Lim *	63,609,723	-	-	63,609,723
Non-Executive Directors				
Mr Sah Soon Lim	6,600,000	-	-	6,600,000
Mr Chin Hua Peh ***	-	-	110,000,000	110,000,000
Mr Cody Blackhurst **	-	-	-	-
Mr William Bass	-	-	-	-
Mr Justyn Stedwell ***	-	-	505,500	505,500
Mr Bladojce Pavlovski**	-	-	-	-
Other KMP				
Nil				
Total	70,209,723	-	110,505,500	180,715,223

* Dr Kah Meng Lim holds 40,449,723 fully paid ordinary shares and his wife holds another 23,160,000 fully paid ordinary shares.

** Departed during the financial year

*** Appointed during the financial year

KMP related party transactions

The Group undertook the following transactions during the reporting year with:

- Key management personnel (KMP);
- A close member of the family of that person; or
- An entity over which the key management person or family member has, directly or indirectly, control, joint control or significant influence.

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Directors' Report For the Year Ended 30 June 2026

Remuneration report (audited) (continued)

Transactions (excluding loans)

There were no transactions with KMP except as disclosed elsewhere in the remuneration report.

Amounts due from/(to) KMP

The following information relates to outstanding KMP balances and other related movements during the reporting year on an aggregate basis.

	Balance at end of the year \$	Balance at the start of the year \$
Director: Dr Kah Meng Lim	-	-
Companies related to Director		
Infiniclone Pte Ltd	3,373	3,597
Metagen Biologics Pte Ltd	1,354	1,449
Cell Differentiation Hub Pte Ltd	311	331
FEGO Biotech Pte Ltd	(2,960)	(3,157)
Director: Mr William Bass	(25,000)	(8,250)
Companies related to director		
LAMAXA Pty Ltd	(19,428)	(9,916)
Director: Mr Cody Blackhurst (to 24 October 2025)	-	-
Companies related to Director		
Caishen Holdings Pty Ltd	(5,867)	(17,600)

Amounts due to and from related parties are non-trade related, unsecured, interest-free, repayable upon demand and are to be settled in cash.

Contracts with Kah Meng Lim and his related parties

Supply and distribution agreements

The Company has been granted the worldwide exclusive right for the sale and purchase of the "G'Nest Deluxe" and "G'Nest Premium" products from FEGO Biotech Pte Ltd. The Company will be supplied the products at a cost of goods lower than the sale price to the Company's distributor and, in turn, earn profit on this margin. This agreement is considered to be on commercial and arms-length terms.

The Company has been granted the worldwide exclusive right for the sale and purchase of the "C'Neuros" product from NGF Bioenterprise Pte Ltd. The Company will be supplied the products at a cost of goods lower than the sale price to the Company's distributor and, in turn, earn profit on this margin. This agreement is considered to be on commercial and arms-length terms, and a related party transaction

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For the Year Ended 30 June 2026

Remuneration report (audited) (continued)

The Supply and Distribution Agreement with FEGO Biotech Pte Ltd commenced on 24 April 2023 for a ten (10) year term.

The Supply and Distribution Agreement with NGF Bioenterprise Pte Ltd commenced on 24 April 2023 for a ten (10) year term.

GeneOasis licence agreement

The Company, via its wholly owned subsidiary, GO-Dx Corporation Ltd. ("GO-Dx Singapore"), has entered into a licence agreement with GeneOasis Bioscientific Pte. Ltd. ("GeneOasis") dated 5 January 2024. GeneOasis is a Singapore company that is controlled by the Company's Group Managing Director and Founder, Dr Kah Meng Lim.

Dr Kah Meng Lim is the inventor of the underlying intellectual property and has licenced the intellectual property rights to his controlled company, GeneOasis, to commercialise the intellectual property on his behalf. GeneOasis has, in turn, licenced the intellectual property to GO-Dx Singapore pursuant to the GeneOasis Licence Agreement. In order to protect GO-Dx Singapore from any risk that GeneOasis' licenced rights may be terminated, Dr Kah Meng Lim, GeneOasis and GO-Dx Singapore have entered into an agreement to confirm that Dr Kah Meng Lim will not exercise any termination rights in relation to his licence of intellectual property to GeneOasis without prior consent of GO-Dx Singapore.

The GeneOasis Licence Agreement provides for the exclusive worldwide grant of a licence to the Company to exploit, utilise and develop the intellectual property rights of the Immunological Extract Mining Platform, the Sialic Acid and Ganglioside Mining Platform, the Chemokine Mining Platform, the Polysaccharide Antigens Mining Platform, the Anthocyanin Antigens Mining Platform and the Alkaloid Antigens Mining Platform. Under the terms of the GeneOasis Licence Agreement can use the intellectual property rights for the purposes of commercialisation (including exploiting the intellectual property in the Products and Services), and research and development activities, within the Field of diagnostics, health screening tests, health/bio-molecular mapping, healthcare, supplements, bio data mining and health artificial intelligence (IP).

The key terms of the GeneOasis Licence Agreement are as follows:

- S\$300,000 as a one-time licence establishment fee payable to GeneOasis.
- Up to S\$30,000 as a maintenance fee payable to GeneOasis for every 12 months in which GeneOasis incurs reasonable costs to maintain the IP.
- Three tranches of success fees are payable to GeneOasis, upon achievement of the following milestones:
 - Success fee 1 totalling S\$1,500,000 – payable upon the achievement of net sales revenue earned by the Company from the sale of the relevant products & services comprised in the IP totalling S\$10,000,000 within 5 years of the date of the licence agreement.
 - Success fee 2 totalling S\$750,000 – payable upon the achievement of net sales revenue earned by the Company from the sale of the relevant products & services comprised in the IP totalling S\$15,000,000 within 5 years of the date of the licence agreement.
 - Success fee 3 totalling S\$750,000 – payable upon the achievement of net sales revenue earned by the Company from the sale of the relevant products & services comprised in the IP totalling S\$20,000,000 within 5 years of the date of the licence agreement.

Net sales revenue milestones have not been achieved, and no provision of success fee has been made.

- 2% Royalty Fee – payable each half year calculated based on revenue earned by the Company from the sale of

Directors' Report

For the Year Ended 30 June 2026

Remuneration report (audited) (continued)

relevant products and services.

- The licence is on an exclusive basis, unless the exclusivity rights granted to the Company are revoked by GeneOasis due to the following exclusivity milestones not having been achieved by the Company:
 - Exclusivity milestone 1 – Commercialisation of, or otherwise generation of revenue attributable to, at least 1 x new product or service utilising the IP within 24 months after the date of the licence agreement. Commercialisation or revenue generation have not been achieved, and the licence term has expired. .
 - Exclusivity milestone 2 – Achievement of net sales revenue earned by the Company from sale of the relevant products & provision of the relevant services totalling S\$500,000 within 24 months of the date of the licence agreement. Net sales revenue totalling S\$500,000 has not been achieved, & the licence term has expired.

GeneOasis may revoke the exclusivity rights granted to the Company by written notice only if the Company has been given a previous notice requiring it to achieve the relevant exclusivity milestone(s) within 6 months of that notice being served and has failed to do so.

If the exclusivity rights granted to GO-Dx are revoked, then the licence shall remain in effect on a non-exclusive basis (unless otherwise terminated in accordance with the terms of the GeneOasis Licence Agreement).

The licence granted by GeneOasis commenced on 31 August 2023 and the term of the licence granted by GeneOasis to GO-Dx shall continue in perpetuity (unless terminated in accordance with the terms of the GeneOasis Licence Agreement).

Contract with Cody Blackhurst's related party

Caishen Holdings Pty Ltd provided company secretarial, NSX lodgement & technical advice on commercial and arm's length terms. This contract was terminated on 24 October 2025.

- Agreement may be terminated with 30 days written notice
- Caishen agreed to provide transition support for further 90 days at the Service Rate.

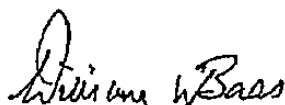
Contract with William Bass' related party

LAMAXA Pty Ltd provides ASIC, Corporations Law, NSX, accounting & technical advice on commercial and arm's length terms.

- Agreement may be terminated with 30 days written notice
- LAMAXA agrees to provide transition support for further 90 days at the Service Rate.

End of Audited Remuneration Report

This directors report, incorporating the remuneration report, is signed in accordance with a resolution of the Board of Directors.



30 September 2026

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the consolidated financial report of GO-Dx Corporation (Aus) Ltd ("the Company") and its controlled entities ("the Group") for the year ended 30 June 2026. I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (a) the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

This declaration is in relation to the GO-Dx Corporation (Aust) Ltd and the entities it controlled during the year.



Dony Kurniadi
Partner

Brisbane, Queensland
30 September 2026

GO-Dx Corporation (Aust) Ltd

ACN 673 839 613

Consolidated Statement of Financial Performance For the Year Ended 30 June 2026

	Note	2026 \$	2025 \$
CONTINUING OPERATIONS			
Revenue from contracts with customers		150,681	15,231
Foreign exchange currency gain	3	3,413	13,660
Other income	3	3,972	47,529
Cost of Sales		(66,462)	(14,804)
Employee benefits including director fees		(136,663)	(377,613)
Depreciation expense	4	(2,075)	(2,239)
Professional fees		(218,080)	(332,653)
Finance expenses	4	(1,537)	(887)
Occupancy expenses	4	(5,995)	(26,673)
Other expenses		(127,397)	(336,422)
Operating loss		(400,144)	(1,028,531)
Loss before financing and income tax		(400,144)	(1,028,531)
Income tax expense		-	-
Loss after income tax expense for the year	28	(400,144)	(1,028,531)
Other comprehensive income/(loss), net of income tax			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met			
Exchange differences on translation of foreign controlled entities	15	8,973	13,660
Other comprehensive income for the year, net of tax		8,973	13,660
Total comprehensive loss for the year		(391,171)	(1,014,871)
Loss attributable to:			
Members of the parent entity		(400,144)	(1,028,531)
Total comprehensive loss attributable to:			
Members of the parent entity		(391,171)	(1,014,871)
Earnings per share:			
Basic earnings/(loss) per share (cents)	18	(0.25)	(0.63)
Diluted earnings/(loss) per share (cents)	18	(0.25)	(0.63)

GO-Dx Corporation (Aust) Ltd

ACN 673 839 613

Consolidated Statement of Financial Position

As at 30 June 2026

	Note	2026 \$	2025 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8	36,851	330,489
Trade and other receivables	9	5,795	5,472
Inventories	10	3,076	16,617
Prepayment	11	9,000,000	-
TOTAL CURRENT ASSETS		9,045,722	352,578
NON-CURRENT ASSETS			
Property, plant and equipment	12	-	2,172
TOTAL NON-CURRENT ASSETS		-	2,172
TOTAL ASSETS		9,045,722	354,750
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	13	439,476	317,357
TOTAL CURRENT LIABILITIES		439,476	317,357
TOTAL LIABILITIES		439,476	317,357
NET ASSETS		8,606,246	37,393
EQUITY			
Issued capital	14	10,375,655	1,415,631
Reserves	15	(44,062)	(53,035)
Accumulated losses	16	(1,725,443)	(1,325,299)
Non-controlling interest		96	96
TOTAL EQUITY		8,606,246	37,393

The accompanying notes form part of these financial statements.

GO-Dx Corporation (Aust) Ltd

ACN 673 839 613

Consolidated Statement of Changes in Equity

For the Year Ended 30 June 2026

		Ordinary Shares	Accumulated Losses	Foreign Currency Translation Reserve	Non-Controlling Interests	Total
	Note	\$	\$	\$	\$	\$
Balance at 30 June 2024		1,180,705	(296,768)	(66,695)	96	817,338
Loss for the period to 30 June 2025	16	-	(1,028,531)	-	-	(1,028,531)
Total other comprehensive income for the period	15	-	-	13,660	-	13,660
Transactions with owners in their capacity as owners						
Contribution of equity, net of costs		234,926				234,926
Balance at 30 June 2025		1,415,631	(1,325,299)	(53,035)	96	37,393
Loss for the year to 30 June 2026		-	(400,144)	-	-	(400,144)
Total other comprehensive income for the year		-	-	8,973	-	8,973
Transactions with owners in their capacity as owners						
Contribution of equity		9,000,000	-	-	-	9,000,000
Transaction costs		(39,976)	-	-	-	(39,976)
Balance at 30 June 2026		10,375,655	(1,725,443)	(44,062)	96	8,606,246

The accompanying notes form part of these financial statements.

GO-Dx Corporation (Aust) Ltd

ACN 673 839 613

Consolidated Statement of Cash Flows For the Year Ended 30 June 2026

CASH FLOWS FROM OPERATING ACTIVITIES:

	Note	30 June 2026 \$	20 June 2025 \$
Receipts from customers		271,903	28,507
Receipts – other		20,637	-
Payments to suppliers and employees		(573,680)	(857,860)
Finance costs paid		-	(887)
Net cash used in operating activities	17	(281,140)	(830,240)

CASH FLOWS FROM INVESTING ACTIVITIES:

Payment for investments		-	(58,919)
Net cash used in investing activities		-	(58,919)

CASH FLOWS FROM FINANCING ACTIVITIES:

Proceeds from issue of shares net of costs		-	498,206
Net cash provided by financing activities		-	498,206

Effects of exchange rate changes on cash and cash equivalents		(12,498)	47,885
Net decrease in cash and cash equivalents held		(293,638)	(343,068)
Cash and cash equivalents at beginning of year		330,489	673,557
Cash and cash equivalents at end of the year	8(a)	36,851	330,489

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2026

The consolidated financial report covers GO-Dx Corporation (Aust) Ltd ("the Company") and its controlled entities ('the Group'). GO-Dx Corporation (Aust) Ltd is a for-profit listed public company limited by shares, incorporated and domiciled in Australia.

Each of the entities within the Group prepare their financial statements based on the currency of the primary economic environment in which the entity operates (functional currency). The consolidated financial statements are presented in Australian dollars which is the parent entity's functional and presentation currency.

The financial report was authorised for issue by the Directors on 30 September 2026.

The Company was incorporated on 22 December 2023 and listed on the National Stock Exchange on 15 July 2024.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards and the *Corporations Act 2001*. These financial statements comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policy information relating to the preparation of these financial statements are presented below.

2 Material Accounting Policy Information

(a) Principle of consolidation

The consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost.

Intragroup assets, liabilities, equity, income, expenses and cashflows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements.

Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the consolidated entity.

All controlled entities have the same financial year end as the parent.

A list of controlled entities is contained in Note 21 to the financial statements.

Subsidiaries

Subsidiaries are all entities (including structured entities) over which the parent has control. Control is established when the parent is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policy Information (continued)

(a) Basis for consolidation (continued)

Common control transaction

A business combination involving entities or businesses under common control is a business combination in which all of the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination, and that control is not transitory. It is outside the scope of AASB 3 when the same group of individuals has, as a result of contractual arrangements, ultimate collective power to govern the financial and operating policies of each of the combining entities so as to obtain benefits from their activities, and that ultimate collective power is not transitory. Such transactions are accounted using the pre-combination carrying value without fair value uplift of the assets and liabilities transferred.

(b) Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Group expects to receive in exchange for those goods or services.

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Group have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Interest revenue

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

(c) Income tax

The tax expense recognised in the consolidated statement of profit or loss and other comprehensive income comprises current income tax expense plus deferred tax expense.

Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (loss) for the year and is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates and laws that have been enacted or substantively enacted by the end of the reporting year. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred tax is provided on temporary differences which are determined by comparing the carrying amounts of tax bases of assets and liabilities to the carrying amounts in the consolidated financial statements.

Deferred tax is not provided for the following:

- The initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policy Information (continued)

- Taxable temporary differences arising on the initial recognition of goodwill.
- Temporary differences related to investment in subsidiaries, associates and jointly controlled entities to the extent that the Group can control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future.

Deferred tax assets and liabilities are measured 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 (and tax laws) that have been enacted or substantively enacted by the end of the reporting year.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and losses can be utilised.

Current and deferred tax is recognised as income or an expense and included in profit or loss for the year except where the tax arises from a transaction which is recognised in other comprehensive income or equity, in which case the tax is recognised in other comprehensive income or equity respectively.

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

Bank overdrafts are shown within short-term borrowings in current liabilities on the consolidated statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policy Information (continued)

(e) Prepayments

Prepayments represent payments made in advance for good or services to be received or consumed in a future reporting period. Prepayments are initially treated as a current asset in the Statement of Financial Position.

As the underlying service or benefit is delivered over time, the asset is systematically derecognised and transferred to Profit and Loss, or where the benefit covers a period of more than twelve months from the reporting date are classified under non-current assets.

(f) Inventories

Inventories are stated at the lower of cost and net realisable value. Costs incurred in bringing the inventories to their present location and condition are accounted for as follows:-

- trading goods – first in / first out

Where necessary, allowance is provided for damaged, obsolete and slow moving items to adjust the carrying value of inventories to the lower of cost and net realisable value.

The amount of any write-down of inventories to net realisable value and all losses of inventories shall be recognised as an expense in the period the write-down occurs.

The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, shall be recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurred.

When inventories are sold, the carrying amount of those inventories are recognised as an expense in the period in which the related revenue is recognised.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

(g) Financial instruments

Financial instruments are recognised initially on the date that the Group becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Group classifies its financial assets into the following category, being those measured at amortised cost.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policy Information (continued)

Amortised cost

The Group's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the consolidated statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Trade receivables and contract assets

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The Group has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Group renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Group measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Group comprise trade payables.

(h) 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 year are classified as current assets. All other receivables are classified as non-current assets.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policy Information (continued)

(i) Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Group, commencing when the asset is ready for use.

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Useful life
Computer Equipment	3 years

At the end of each annual reporting year, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(j) Impairment of non-financial assets

At the end of each reporting year the Group assesses whether there is any indication that an asset may be impaired. The assessment will include considering external sources of information and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another AAS (e.g. in accordance with the revaluation model in AASB 116 *Property, Plant and Equipment*). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other AAS.

Where it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

(k) Trade and other payables

Trade and other payables represent the liabilities for goods and services received by the Group that remain unpaid at the end of the reporting year. Due to their short-term nature, they are measured at amortised cost and are not discounted. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(l) Employee benefits

Short-term employee benefits

Provision is made for the Group's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting year in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policy Information (continued)

The Group's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current trade and other payables in the consolidated statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting year in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market

yields at the end of the reporting year on government bonds that have maturity dates that approximate the terms of the obligations. Upon the re-measurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense.

The Group's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Group does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting year, in which case the obligations are presented as current provisions.

(m) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares and share options which vest immediately are recognised as a deduction from equity, net of any tax effects

(n) Foreign currency transactions and balances

Transaction and balances

Foreign currency transactions are recorded at the spot rate on the date of the transaction. At the end of the reporting year:

- Foreign currency monetary items are translated using the closing rate;
- Non-monetary items that are measured at historical cost are translated using the exchange rate at the date of the transaction; and
- Non-monetary items that are measured at fair value are translated using the rate at the date when fair value was determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition or in prior reporting years are recognised through profit or loss, except where they relate to an item of other comprehensive income or whether they are deferred in equity as qualifying hedges.

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:

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policy Information (continued)

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

Exchange differences arising on translation of foreign operations are transferred directly to the Group's foreign currency translation reserve in the consolidated statement of financial position. These differences are recognised in the consolidated statement of profit or loss and other comprehensive income in the year in which the operation is disposed.

(o) Earnings per share

Basic earnings per share is calculated by dividing the profit attributable to owners of the company by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share adjusts the basic earnings per share to take into account the after-tax effect of interest and other financing costs associated with dilutive potential ordinary shares and the weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all dilutive potential ordinary shares.

(p) Going concern

The financial statements for the year ended 30 June 2026 have been prepared on the basis that the Group is a going concern and therefore, contemplates the continuity of normal business activity, realisation of assets and settlement of liabilities in the normal course of business.

During the financial year ended 30 June 2026, the Group had cash outflows from operating activities of \$281,140 and incurred a net loss from operating activities of \$400,144.

At an Extraordinary General Meeting (EGM) held on 29 June 2026 the shareholders approved the Company issuing a 73,255,440 fully paid ordinary shares subject to White Lingjun Pte Ltd or the Seller (Vendor) procuring no less than USD\$20 million under a binding term sheet agreement within 2 months of the EGM.

On 31 August 2026 the directors confirmed that the Vendor has procured not less than USD\$20 million under a legally binding term sheet agreement provided to the Company within 2 months of the EGM. Subject to contract, the Company proposes to issue a further 73,255,440 fully paid ordinary shares.

Notwithstanding this, there exists a material uncertainty that may cast doubt on the Group's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business.

The Directors are confident that they will be able to provide the Group with sufficient funding to meet its minimum expenditure commitments and support the planned level of overhead expenditures, and therefore, determine that it is appropriate to prepare the financial statements on the going concern basis. Accordingly, the financial report does not include any adjustments relating to the recoverability or classification of recorded asset amounts, nor the amounts or classification of liabilities that might be necessary should the Group not be able to continue as a going concern

Notes to the Financial Statements

For the Year Ended 30 June 2026

2 Material Accounting Policy Information (continued)

(q) Adoption of new and revised accounting standards

The Group has adopted all standards, including early adoption of AASB 1018 'Presentation and Disclosure in Financial Statement'. This has not caused any material adjustments to the reported financial position, performance or cash flow of the Group. Refer Note 28 for the reconciliation

(r) New accounting standards and interpretations issued but not yet effective

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting years. The directors have decided against early adoption of the other Standards but does not expect the adoption of these standards to have any impact on the reported position or performance of the Group.

2 Critical Accounting Estimates and Judgements

The directors make estimates and judgements during the preparation of these consolidated financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The directors have not made any significant accounting estimates or judgements which are likely to affect the future results of the Company.

Common control accounting

On 02 February 2024, the parent Company acquired a 100% interest of GO-Dx Corporation Ltd. (a company incorporated in Singapore) ("GO-Dx Singapore"). The consideration for this acquisition was 161,649,998 fully paid ordinary shares valued at \$1,180,703.

In determining the accounting treatment to be applied to this acquisition, the directors gave consideration to the fact that the Company and GO-Dx Singapore were controlled by the same group of shareholders before and after the acquisition. Accordingly, it was determined that the acquisition met the definition of a transaction between entities under common control as outlined in AASB 3, whereby the variance between the purchase consideration and the net assets acquired is recognised in reserves on consolidation. As there was no difference between the purchase consideration and the net assets acquired, no reserve was recognised in relation to this acquisition.

Notes to the Financial Statements

For the Year Ended 30 June 2026

3 Other Income

	2026	2025
	\$	\$
Interest income	-	614
Foreign currency gain (loss) on financial assets and liabilities	3,413	34,225
Other	3,972	12,690
	7,385	47,529

4 Expenses

The result for the year includes the following specific expenses:

Employee benefits expense (including directors' fees)	136,663	377,613
Depreciation expense - computer equipment	2,075	2,239
Rental expense on operating leases:		
- Minimum lease payments	5,995	26,673
Finance expenses: bank charges & interest	1,537	887

5 Income Tax Expense

(a) Reconciliation of income tax to accounting profit:

	2026	2025
	\$	\$
Loss before income tax	(400,144)	(1,028,531)
Statutory tax rate	30.00%	30.00%
Prima facie tax at the statutory rate	(120,043)	(308,559)
Tax effect of amounts which are not deductible/(taxable) in calculating taxable income:		
- non-deductible expenses	48	(1,522)
- difference in tax rates	6,296	91,604
- non-taxable unrealised translation gain / loss	3,408	(4,087)
- tax losses not brought to account	124,523	222,564
Income tax expense	-	-

Notes to the Financial Statements

For the Year Ended 30 June 2026

5 Income tax expense (continued)

(b) Tax losses not recognised

	2026	2025
	\$	\$
Unused tax losses for which no deferred tax asset has been recognised	1,189,872	1,068,757
Potential tax benefit at 30%	356,962	320,627

The above potential tax benefit for tax losses has not been recognised in the consolidated statement of financial position. These tax losses can only be utilised in the future if the continuity of ownership test is passed, or failing that, the same business test is passed.

6 Reconciliation between Preliminary Report and Statement of Financial Position

The principal changes from the Preliminary Report to the Statement of Financial Position relates to timing of receipt of verified information, and audit review procedures completed post Preliminary Report. See also Note 29.

7 Operating Segments

Segment information

Identification of reportable segments

The Group has identified its operating segments based on the internal reports that are reviewed and used by the Board of Directors (Chief Operating Decision Maker) in assessing performance and determining the allocation of resources.

The Group operates in a single segment, being the medical diagnostics and diagnostics technology sectors of the healthcare industry, pioneering development and innovation regarding personalised Ribonucleic acid (RNA) maps to support precision wellness and precision medicine, in particular, immunity, anti-ageing, neural health, and specific cancers. In respect of geographical segments, other than in Singapore, the Group does not conduct material activities outside the Australia geographical area.

Basis of accounting for purposes of reporting by operating segments

(a) Accounting policies adopted

Unless stated below, all amounts reported to the Board of Directors, being the Chief Operating Decision Maker with respect to operating segments, are determined in accordance with accounting policies that are consistent with those adopted in the annual financial statements of the Group.

(b) Segment assets

Where an asset is used across multiple segments, the asset is allocated to the segment that receives the majority of economic value from the asset. Usually, segment assets are clearly identifiable based on their nature and physical location.

Notes to the Financial Statements

For the Year Ended 30 June 2026

7 Operating Segments (continued)

(c) Segment liabilities

Liabilities are allocated to segments where there is direct nexus between the incurrence of the liability and the operations of the segment. Borrowings and tax liabilities are generally considered to relate to the Group as a whole and are not allocated. Segment liabilities include trade and other payables and certain direct borrowings.

(d) Geographical information

In presenting information based on geographical segments, segment revenue is identified on the geographical location of customers whereas segment assets are identified by the location of the assets.

	2026		2025	
	Sales to External Customers \$	Geographical Non-Current Assets \$	Sales to External Customers \$	Geographical Non-Current Assets \$
Australia	-	-	-	-
Singapore	150,681	-	15,231	2,172
	150,681	-	15,231	2,172

8 Cash and Cash Equivalents

	Note	2026 \$	2025 \$
Cash on hand		1,126	1,201
Cash at bank		35,725	329,288
Total cash and cash equivalents		36,851	330,489

(a) Reconciliation of cash

Cash and cash equivalents reported in the consolidated statement of cash flows are reconciled to the equivalent items in the consolidated statement of financial position as follows:

Cash and cash equivalents	36,851	330,489
Balance as per consolidated statement of cash flows	36,851	330,489

9 Trade and Other Receivables

CURRENT

Amounts due from related companies	5,037	5,379
Amount due from non-controlling interest	758	93
Total current trade and other receivables	5,795	5,472

GO-Dx Corporation (Aust) Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2026

10 Inventories

Consumable materials net of \$16,229 impairment (2025: \$2,689)

Inventories recognised as expense in cost of sales

3,076 16,617

11 Prepayment

Prepaid shares in White Lingjun Pte Ltd

29

9,000,000

-

Refer to note 29 for more details.

12 Property, Plant and Equipment

Computer equipment

At cost

6,455 6,884

Accumulated depreciation

(6,455) (4,712)

Total computer equipment

- 2,172

Total property, plant and equipment

- 2,172

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current and prior financial years:

	Note	Computer Equipment \$	Total \$
Period ended 30 June 2025			
Balance at the beginning of year		4,141	4,141
Depreciation expense		(2,238)	(2,238)
Foreign exchange movements		270	270
Balance at the end of the year		2,172	2,172
Year ended 30 June 2026			
Balance at the beginning of year		2,172	2,172
Depreciation expense		(2,075)	(2,075)
Foreign exchange movements		(97)	(97)
Balance at the end of the year		-	-

13 Trade and Other Payables

		2026 \$	2025 \$
Trade payables	19	81,497	76,656
Sundry payables and accrued expenses		178,808	157,699
Accrued director fees		166,021	78,097
Amount due to related companies		13,150	3,157
Other payables		-	1,748
Total current trade and other payables		439,476	317,357

Notes to the Financial Statements

For the Year Ended 30 June 2026

13 Trade and Other Payables (continued)

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances. Refer to Note 22 for the terms and conditions associated with related party balances

14 Issued Capital

	2026	2025
	\$	\$
223,003,500 (2025: 163,003,500) fully paid ordinary shares	10,375,655	1,415,631
Total issued capital	10,375,655	1,180,705

Details	Date	Shares	Issue price \$	\$
Shares issued on incorporation of Company	22 Dec 2023	2	1	2
Issued as consideration for acquisition of GO-Dx	2 Feb 2024	161,649,998	0.0073	1,180,703
	30 June 2024	161,650,000		1,180,705
Shares issued on IPO	12 July 2024	1,353,500	0.38	514,330
Transaction cost		-		(279,404)
	30 June 2025	163,003,500		1,415,631
Shares issued EGM	29 June 2026	60,000,000	0.15	9,000,000
Transaction cost				(39,976)
	30 June 2026	223,003,500		10,375,655

The holders of ordinary shares are entitled to participate in dividends and the proceeds on winding up of the Company. On a show of hands at meetings of the Company, each holder of ordinary shares has one vote in person or by proxy, and upon a poll each share is entitled to one vote.

The Company does not have authorised capital or par value in respect of its shares.

(b) Capital management

The key objectives of the Company when managing capital is to safeguard its ability to continue as a going concern and maintain optimal benefits to stakeholders. The Company defines capital as its equity and net debt.

There has been no change to capital risk management policies during the year.

The Company manages its capital structure and makes funding decisions based on the prevailing economic environment and has several tools available to manage capital risk. These include maintaining a diversified debt portfolio, the ability to adjust the size and timing of dividends paid to shareholders and the issue of new shares.

The Board monitors a range of financial metrics including return on capital employed and gearing ratios.

Notes to the Financial Statements

For the Year Ended 30 June 2026

15 Reserves

	2026	2025
	\$	\$
Foreign currency translation reserve		
Opening balance	(53,035)	(66,695)
Exchange differences on translating foreign controlled entities	8,973	13,660
	<u>(44,062)</u>	<u>(53,035)</u>

Foreign currency translation reserve :-

Exchange differences arising on translation of the foreign controlled entity are recognised in other comprehensive income - foreign currency translation reserve. The cumulative amount is reclassified to profit or loss when the net investment is disposed of.

16 Accumulated Losses

	2026	2025
	\$	\$
Accumulated losses at the beginning of the financial year	(1,325,299)	(296,768)
Net loss for the year	(400,144)	(1,028,531)
Accumulated losses at end of the financial year	<u>(1,725,443)</u>	<u>(1,325,299)</u>

17 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

	2026	2025
	\$	\$
Loss for the year	(400,144)	(1,028,531)
Non-cash flows in loss:		
- depreciation expense	2,075	2,239
- foreign exchange gain	(3,413)	(34,225)
- write-off of prepaid subscription	-	233,977
Changes in assets and liabilities:		
- (increase) / decrease in debtors	(323)	(243)
- (increase) / decrease in inventory	13,541	(16,617)
- (increase)/decrease in other assets	(14,995)	4,548
- increase/(decrease) in trade and other payables	122,119	8,612
Net cash provided by/(used in) operating activities	<u>(281,140)</u>	<u>(830,240)</u>

Notes to the Financial Statements

For the Year Ended 30 June 2026

18 Earnings Per Share

(a) Reconciliation of earnings to profit or loss from continuing operations

	2026	2025
	\$	\$
Net loss for the year attributable to the owners of the parent entity	(400,144)	(1,028,531)
Earnings used to calculate basic EPS from continuing operations	(400,144)	(1,028,531)
Earnings used in the calculation of dilutive EPS from continuing operations	(400,144)	(1,028,531)

(b) Earnings used to calculate overall earnings per share	(400,144)	(1,028,531)
--	------------------	--------------------

(c) Weighted average number of ordinary shares outstanding during the year used in calculating basic EPS

	2026	2025
	No.	No.
Weighted average number of ordinary shares outstanding during the year used in calculating basic EPS	163,167,884	162,959,001
Weighted average number of ordinary shares outstanding during the year used in calculating dilutive EPS	163,167,884	162,959,001
Basic and diluted EPS	(0.25)	(0.63)

19 Financial Risk Management

The Group's principal financial instruments comprise of trade receivable, trade payables, and cash at bank.

The main purpose of holding these instruments is to invest surplus members' funds to maximise returns while not exposing the Group to high levels of risk.

It is, and has been throughout the year under review, the Group's policy that no trading of financial instruments shall be undertaken. The main risks arising from holding these financial instruments are foreign exchange risk, interest rate risk, liquidity risk and credit risk. The Group is not exposed to price risk.

The Group does not have any material financial instruments exposure.

Liquidity risk

Liquidity risk arises from the Group's management of working capital and the finance charges and principal repayments on its debt instruments. It is the risk that the Group will encounter difficulty in meeting its financial obligations as they fall due.

The Group's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities as and when they fall due. The Group maintains cash and marketable securities to meet its liquidity requirements for up to 30-day years.

Notes to the Financial Statements

For the Year Ended 30 June 2026

19 Financial Risk Management (continued)

Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well a rolling 30-day projection. Long-term liquidity needs for a 180-day and a 360-day year are identified monthly.

At the reporting date, these reports indicate that the Group expects to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances.

The table below analyses the Group's financial liabilities into relevant maturity groupings based on their contractual maturities for all non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

The Group's liabilities have contractual maturities which are summarised below:

	Not later than 1 month 2026 \$	Less than 12 months 2026 \$	1 to 2 years 2026 \$	Total Contractual Cashflow/ Carrying Amount 2026 \$
Financial liabilities due for payment				
Trade and other payables	2,963	69,093	17,441	81,497
Total contractual outflows	<u>2,963</u>	<u>69,093</u>	<u>17,441</u>	<u>81,497</u>

The timing of expected outflows is not expected to be materially different from contracted cashflows.

Credit, interest rate and market risk

The Group does not have any material exposure to credit, interest rate or market operations risk.

	Note	2026 \$	2025 \$
Floating rate instruments			
Cash at bank	8	35,725	329,288
Total floating rate instruments		<u>35,725</u>	<u>328,288</u>

Should interest rates increase/decrease by 1%, the impact would be a \$36 increase/decrease to the Group's net assets position.

(ii) Foreign exchange risk

Exposure to foreign exchange risk may result in the fair value or future cash flows of a financial instrument fluctuating due to movement in foreign exchange rates of currencies in which the Group holds financial instruments which are other than the AUD functional currency of the Group.

Exposures to currency exchange rates arise from the Group's operations in Singapore, which are primarily denominated in Singapore Dollars (SGD). Further, the Group has two non-operating subsidiaries in Indonesia and the Philippines. Some exposures to currency exchange rates may also arise from these subsidiaries for which transactions are denominated in Indonesian Rupiah (IDR) and Philippine Peso (PHP), respectively.

Notes to the Financial Statements

For the Year Ended 30 June 2026

19 Financial Risk Management (continued)

The Group does not hedge nor apply hedge accounting. The implications of this decision are that unrealised foreign exchange gains and losses are recognised in profit and loss in the year in which they occur.

Foreign currency denominated financial assets and liabilities, translated into Australian Dollars at the closing rate, are as follows,

	SGD \$	IDR \$	PHP \$	Total \$
2026				
<i>Nominal amounts</i>				
Financial assets	35,552	94	-	35,646
Financial liabilities	(48,343)	-	-	(48,343)
Short-term exposure	(12,791)	94	-	(12,697)
2025				
Financial assets	149,888	94	1,350	151,332
Financial liabilities	(159,353)	-	(1,350)	(160,703)
Short-term exposure	(9,465)	94	-	(9,371)

Fair value estimation

The fair values of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The carrying value less impairment provision of trade receivables and payables is a reasonable approximation of their fair values due to the short-term nature of trade receivables and payables. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Group for similar financial instruments. None of the Group's financial instruments are recognised at fair value post initial recognition.

20 Key Management Personnel Remuneration

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any Director (whether executive or otherwise) of that entity are considered key management personnel.

The names of Directors who have held office during the financial year are outlined in the Directors' Report.

	2026 \$	2025 \$
Short-term employee benefits	97,956	396,026
Post-employment benefits	-	-
Total key management personnel remuneration	97,956	396,026

GO-Dx Corporation (Aust) Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2026

21 Interests in Subsidiaries

Composition of the Group

	Principal place of business / Country of Incorporation	Percentage Owned (%)*	Percentage Owned (%)*
		2026	2025
Subsidiaries:			
GO-Dx Corporation Ltd.	Singapore	100.00	100.00
PT GoDx Corp Indonesia	Indonesia	99.99	99.99
Go-Dx Philippines Inc.	Philippines	-	99.99

*The percentage of ownership interest held is equivalent to the percentage voting rights for all subsidiaries.

During the financial year ended 30 June 2026 the Group completed the winding up Go-Dx Philippines Inc.

22 Related Parties

(a) The Group's main related parties are as follows:

GO-Dx Corporation (Aust) Ltd is the parent entity.

Disclosures relating to key management personnel are set out in Note 20 and the remuneration report included in the Directors' Report.

Interests in subsidiaries are set out in Note 21.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

(b) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with KMP related parties in the financial year ended 30 June 2026:

2026	Purchases	Sales	Balance outstanding	
			Owed to the Company	Owed by the Company
	\$	\$	\$	\$
KMP related parties				
Companies related to Director: -				
Dr Kah Meng Lim				
Infiniclone Pte Ltd	-	-	3,373	-
Metagen Biologics Pte Ltd	-	-	1,354	-
Cell Differentiation Hub Pte Ltd	-	-	311	-

GO-Dx Corporation (Aust) Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2026

22 Related Parties (continued)

(b) Transactions with related parties (continued)

FEGO Biotech Pte Ltd	-	-	-	2,960
Mr Cody Blackhurst Caishen Holdings Pty Ltd (a)	7,548	-	-	2,200
Mr William Bass LAMAXA Pty Ltd (b)	40,000	-	-	18,335

Amounts due to and from related parties are non-trade related, unsecured, interest-free, repayable upon demand and are to be settled in cash.

(a) 2025 purchases from Caishen Holdings Pty Ltd were \$19,800 with 30 June 2025 balance owing \$6,600

(b) 2025 purchases from LAMAXA Pty Ltd were \$33,003 with 30 June 2025 balance owing \$9,916.

22 Related Parties (continued)

(c) Contracts with related parties

Supply and distribution agreements

Details of commercial arrangements with director-related entities are disclosed in the Remuneration Report and are incorporated here by reference.

23 Auditors' Remuneration

	2026 \$	2025 \$
Remuneration of the auditor, HLB Mann Judd, for:		
- auditing or reviewing the financial statements	75,000	52,270
Remuneration of other auditors of subsidiaries for:		
- auditing or reviewing the financial statements of subsidiaries	-	33,927
Total auditors' remuneration	75,000	86,303

24 Gene Oasis Licence Agreement

Pursuant to the GeneOasis Licence Agreement an amount of up to S\$30,000 as a maintenance fee is payable to GeneOasis Bioscientific Pte. Ltd. ("GeneOasis") for every 12 months in which GeneOasis incurs reasonable costs to maintain the intellectual property. Refer to Note 22(c) for further details regarding this licence agreement.

Notes to the Financial Statements

For the Year Ended 30 June 2026

25 Contingencies

Pursuant to an executed licence agreement dated 5 January 2024, the Group has a contingent liability totalling S\$3,000,000 payable in respect of the success fees should the Group achieve certain net sales revenue milestones from the sale of the relevant products and services comprised in the Intellectual Property (IP) licensed from GeneOasis Bioscientific Pte Ltd (GeneOasis), a company incorporated in Singapore which is controlled by Dr Kah Meng Lim, who is a Director and CEO of the Company.

At an Extraordinary General Meeting (EGM) held on 29 June 2026 the shareholders approved the Company issuing 73,255,440 fully paid ordinary shares subject to White Lingjun Pte Ltd or the Seller (Vendor) procuring no less than USD\$20 million under a binding term sheet agreement within 2 months of the EGM.

26 Events Occurring After the Reporting Date

The consolidated financial report was authorised for issue on 30 September 2026 by the board of directors.

On 31 August 2026 the directors confirmed that the Vendor has procured not less than USD\$20 million under a legally binding term sheet agreement had been provided to the Company within 2 months of Completion (being date of 60 million fully paid ordinary Tranche 1 share issue and allotment). Subject to contract, the Company proposes to issue a further 73,255,440 fully paid ordinary shares.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

GO-Dx Corporation (Aust) Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2026

27 Parent Entity

The following information has been extracted from the books and records of the parent, GO-Dx Corporation (Aust) Ltd and has been prepared in accordance with Accounting Standards.

The financial information for the parent entity, GO-Dx Corporation (Aust) Ltd has been prepared on the same basis as the consolidated financial statements except as disclosed below.

Investments in subsidiaries, associates and joint ventures

Investments in subsidiaries, associates and joint venture entities are accounted for at cost in the consolidated financial statements of the parent entity. Dividends received from associates are recognised in the parent entity profit or loss, rather than being deducted from the carrying amount of these investments.

	2026	2025
	\$	\$
Statement of Financial Position		
Assets		
Current assets	9,001,299	791
Non-current assets	1,180,703	1,180,703
Total Assets	10,082,002	1,181,494
Liabilities		
Current liabilities	587,407	204,453
Total Liabilities	587,407	204,453
Equity		
Issued capital	10,375,655	1,415,631
Accumulated losses	(781,060)	(438,600)
Total Equity	9,594,595	977,031
Consolidated statement of financial performance		
Total profit or (loss) for the year	(342,460)	(323,887)
Other comprehensive income	-	-
Profit or (loss)	(342,460)	(323,887)

Guarantees

The parent entity has not entered into a Deed of Cross-Guarantee with the effect that the Company guarantee debts of its subsidiaries as at 30 June 2026 (2025: nil)

Contingent liabilities

The parent entity did not have any contingent liabilities as at 30 June 2026 (2025: nil)

Contractual commitments

The parent entity did not have any commitments as at 30 June 2026 (2025: nil)

GO-Dx Corporation (Aust) Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2026

28 Consolidated Statement of Financial Performance

	2025 \$ AASB 18	2025 \$
Continuing Operations		
Revenue	15,231	15,231
Other income	47,529	47,529
Cost of sales	(14,804)	(14,804)
Employment benefit including director fees	(377,613)	(377,613)
Depreciation expense	(2,239)	(2,239)
Professional fees	(332,653)	(332,653)
Finance expenses	(887)	(887)
Occupancy expenses	(26,673)	(26,673)
Other expenses	<u>(336,422)</u>	<u>(336,422)</u>
Loss before income tax expense	(1,028,531)	(1,028,531)
Income tax expense	-	-
Loss after income tax	(1,028,531)	(1,028,531)
Other comprehensive income / (loss)		
<i>Items that may be reclassified subsequently to profit or loss when specific conditions are met</i>		
Exchange difference on translating foreign controlled entities	<u>13,660</u>	<u>13,660</u>
Other comprehensive income for the year, net of tax	<u>13,660</u>	<u>13,660</u>
Total comprehensive loss for the year	<u>(1,014,871)</u>	<u>(1,014,871)</u>

The Group early adopted AASB 18. For the year ended 30 June 2026, above is reconciliation of profit or loss for 30 June 2025 under AASB 101 and under AASB 18.

The Group did not have management-defined performance measure.

Notes to the Financial Statements

For the Year Ended 30 June 2026

29 Reconciliation between Preliminary Report and Statement of Financial Position

The Company released the Preliminary Report on 11 September 2026.

Following completion of the year-end financial reporting process audit and application of Australian Accounting Standards, several adjustments to the Preliminary Report were recommended and accepted. These adjustments result in differences between the Preliminary Report and the final statutory Statement of Financial Position.

Background:

At an Extraordinary General Meeting of the Company held on 29 June 2026, the shareholders approved the acquisition of a 27.5% equity interest in White Lingjun Pte Ltd and issued 60 million fully paid ordinary shares in consideration for it.

The shareholders at the same meeting approved the Company issuing a further 73,255,440 fully paid ordinary shares subject to White Lingjun Pte or the Seller (Vendor) procuring no less than USD\$20 million under a binding term sheet agreement within 2 months of the EGM.

Preliminary Report

In the Preliminary Report the Company recognised

- [i] the full 27.5% equity interest as a non-current asset classified as Investment for \$19,988,316.
- [ii] the 29 June 2026 issue and allotment of 60 million fully paid ordinary shares for \$9,000,000
- [iii] the conditional issue and allotment of 73,255,440 fully paid ordinary shares for \$10,988,316 as a Reserve.

On 31 August 2026 the directors confirmed that the Vendor has procured not less than USD\$20 million under a legally binding term sheet agreement had been provided to the Company within 2 months of the EGM. Subject to contract, the Company proposes to issue a further 73,255,440 fully paid ordinary shares.

Audited Statement of Financial Position

White Lingjun Pte Ltd did not complete the share transfer ownership to GD8 as at 30 June 2026 in accordance with Singapore law.

The directors advise that the issue is a timing matter, and that White Lingjun Pte Ltd anticipate official documentation to be provided to the Company in October 2026.

Until the share transfer is completed, the transaction is recognised by: -

- [a] reclassifying the Investment (non-current asset) to Prepayment (current asset) and
- [b] adjusting the value of the Prepayment to \$9,000,000 being the consideration paid on 29 June 2026
- [c] removing the Reserve.

The principal changes relate to updated information and audit review procedures completed post Preliminary Report release.

The audited Financial Statements incorporate all required adjustments and represent the Company's final and authoritative financial position as at 30 June 2026.

30 Statutory Information

The registered office and principal place of business of the Company is:

GO-Dx Corporation (Aust) Ltd
Level 15
Corporate Centre One
2 Corporate Court
BUNDALL, QUEENSLAND 4217

GO-Dx Corporation (Aust) Ltd

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Consolidated Entity Disclosure Statement As At 30 June 2026

Basis of preparation

This consolidated entity disclosure statement has been prepared in accordance with the s295(3A) of the *Corporations Act 2001* and includes the required information for GO-Dx Corporation (Aust) Ltd and the entities it controls in accordance with AASB 10 *Consolidated Financial Statements*.

Tax residency

S295(3A)(vi) of the *Corporations Act 2001* defines tax residency as having the meaning in the *Income Tax Assessment Act 1997*. The determination of tax residency may involve judgement as there are different interpretations that could be adopted, and which could give rise to different conclusions regarding residency.

In determining tax residency, the consolidated entity has applied the following interpretations:

Australian tax residency

Current legislation and judicial precedent has been applied, including having regard to the Tax Commissioner's public guidance.

Foreign tax residency

Where appropriate, independent tax advisers have been engaged to assist in the determination of tax residency to ensure applicable foreign tax legislation has been complied with.

Entity Name	Entity Type	Country of Incorporation	% of Share Capital	Australian or Foreign Tax Resident
GO-Dx Corporation (Aust) Ltd	Body Corporate	Australia	N/A	Australian
GO-Dx Corporation Ltd.	Body Corporate	Singapore	100%	Foreign - Singapore
PT GoDx Corp Indonesia	Body Corporate	Indonesia	99.99%	Foreign - Singapore

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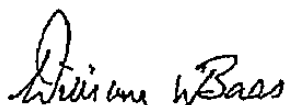
Directors' Declaration

In accordance with a resolution of the Directors of GO-Dx Corporation (Aust.) Ltd I state that:

In the opinion of the Directors:

1. the financial statements and notes of the Group are in accordance with the *Corporations Act 2001* and:
 - a. giving a true and fair view of the Group's financial position as at 30 June 2026 and of its performance for the year ended on that date;
 - b. complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Regulations 2001;
2. the financial statements and notes also comply with International Financial Reporting Standards as disclosed in note 1;
3. 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 51 of the Financial Statements is true and correct; and
5. This declaration is made after receiving the declarations required to be made to the Directors in accordance with section 295A of the Corporations Act 2001 for the financial year ended 30 June 2026.

On behalf of the Board



Director

Dated this 30th day of September 2026

Independent Auditor's Report to the Members of GO-Dx Corporation (Aust) Ltd

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the financial report of GO-Dx Corporation (Aust) Ltd ("the Company") and its controlled entities ("the Group"), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of financial performance, 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:

- (a) 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
- (b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

Material Uncertainty Regarding Going Concern

We draw attention to Note 2(p) *Going concern* in the financial report, which indicates that the Group had cash outflows from operating activities of \$281,140 incurred a net loss of \$400,144 during the year ended 30 June 2026. These events or conditions, along with other matters as set forth in Note 2(p) *Going concern*, indicate that a material uncertainty exists that may cast significant doubt of the Group's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, are of most significance in our audit of the financial report of the current period. We identified one key audit matter which has been addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on this matter.

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Key Audit Matter	How our audit addressed the key audit matter
Prepayment	
Refer to Note 11 Prepayment; and Note 29: Reconciliation between Preliminary Report and Statement of Financial Position	
On 29 June 2026, the Group issued 60 million ordinary shares with the value of \$9,000,000, as a prepayment to acquire 27.5% shares of White Lingjun Pte Ltd, a Company incorporated in Singapore. The prepayment was determined to be key audit matter due to the following: • The significance of the total balance; and • The importance of this balance to the users' understanding of the financial statements as a whole; and • The level of audit procedures undertaken to evaluate management's accounting treatment. We planned our audit work to address the audit risk that the valuation of, and accounting for the prepayment may not have been carried out in accordance with the relevant accounting standard.	Our procedures included but were not limited to the following: • Reviewed management's accounting treatment of prepayment; • Obtained evidence of the prepayment; and • Reviewed the adequacy of the Group's disclosures in the financial statements.

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

The directors are responsible for the other information. The other information comprises the information included in the 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 of misstatement, whether due to fraud or 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 have 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 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:

- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. We are responsible for the direction, supervision and performance 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, related safeguards.

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 pages 8 to 16 of the directors' report for the year ended 30 June 2026.

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

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.

HLB Mann Judd (SEQLD Partnership)

HLB Mann Judd (SE Qld Partnership)
Chartered Accountants

Brisbane, Queensland
30 September 2026



Dony Kurniadi
Partner

Additional Information for Listed Public Companies

For the Year Ended 30 June 2026

NSX Additional Information

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

Substantial shareholders

The number of substantial shareholders and their associates are set out below:

Shareholders	Number of shares
Chin Hua Peh	110,000,000
Kah Meng Lim	40,449,723
Siew Leng Seah	23,160,000

Voting rights

Ordinary Shares

On a show of hands, every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Distribution of equity security holders

	Ordinary Shares	
	Total Units	Holders
1 - 1,000	-	-
1,001 – 5,000	-	-
5,001 – 10,000	188,000	34
10,001 – 100,000	694,000	12
100,001 -	222,121,500	68
	223,003,500	110

There were NIL holders of less than a marketable parcel of ordinary shares.

Ten largest shareholders

	Ordinary Shares	
	Number held	%
Chin Hua Peh	110,000,000	49.3
Kah Meng Lim	40,449,723	18.1
Siew Leng Seah	23,160,000	10.4
Ms Xiao Wang	7,354,206	3.3
Sah Soon Lim	6,600,000	3.0
Dr Ashraf El Masry	2,300,000	1.0
Cell Differentiation Hub Pte Ltd	2,000,000	0.9
Mr Chee Hua Tan	1,950,000	0.9
Mr Aldo Aditya Widodo	1,750,000	0.8
Mr Voon Kwong Tien	1,506,500	0.7
	197,070,429	88.4

Additional Information for Listed Public Companies

For the Year Ended 30 June 2026

Results of the Group for the last 5 years

As specified in the NSX Listing Rules 6.9(9), a summary table of the Group's for the last five years is required to be disclosed, however, as the Group was incorporated on 22 December 2023, the information contained within the financial report provides sufficient comparison of the Group's results for full year and period since incorporation.

Shareholder dividend arrangements

No shareholder of the Company has waived or agreed to waive any dividends during the financial year. The Company did not declare any dividends for the year ended 30 June 2026 (2025: nil).

Securities exchange

The Company is listed on the National Stock Exchange of Australia Limited ("NSX") under ticker code GD8.