THE CALMER CO.

ASX: CCO

Quarterly Results Presentation
Q3 FY26

30 April 2026

STRATEGIC PILLARS

THE CALMER CO.

THE WORLD'S LEADING NATURAL RELAXATION COMPANY

Regional Sourcing & Innovation

- PACIFIC ISLAND REGIONAL SOURCING
- FIJI EXCELLENCE IN QA & SERVICE
- CO_2 EXTRACTION
- BLOCKCHAIN TRACEABILITY

Direct to Consumer Inc. Amazon

- AMAZON USA & AU
- SALESFORCE WEBSITES (FK, TM and DN)
- HIGH-MARGIN, HIGH-AWARENESS DTC FOCUS

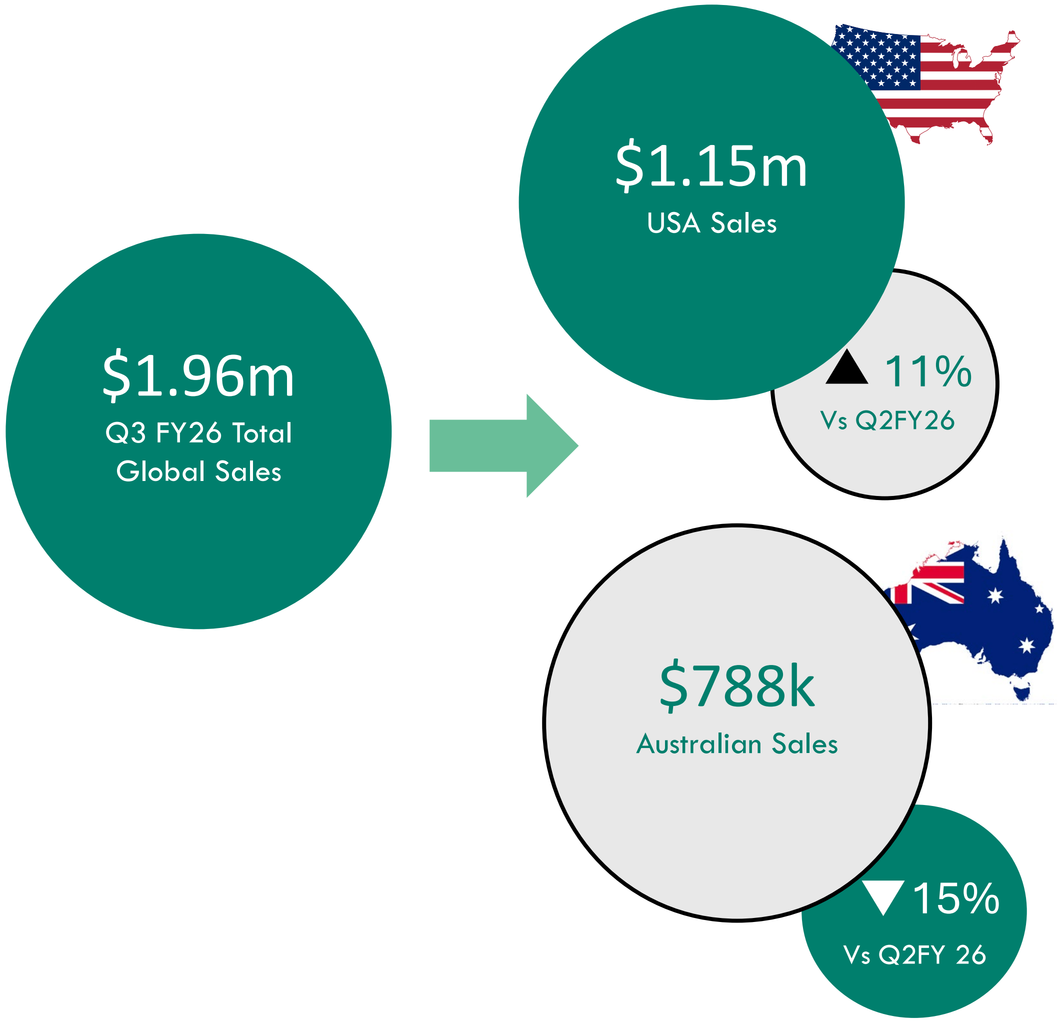
Profitable & Scalable Retail

- MAJOR RETAIL
- SUPPORTING PHARMACY & NUTRITION
- HIGH-EXPOSURE, TRIAL & RESALE TO MAINSTREAM
- AU & GLOBAL

Wholesale (Bulk) Ingredients

- BEVERAGE & KAVA SNACK BRANDS
- COMPLEMENTARY MEDICINES
- CO-MANUFACTURE & FLAVOUR HOUSES
- KAVA HOSPITALITY

Calmer Co Sets Sales Record in March - $1.2m
USA Sales Up 11% and Accounts for 59% of Group Revenue



New Sales Record in March

March 2026 delivered record monthly of revenue of $1.2m the strongest result in the history of The Calmer Co.

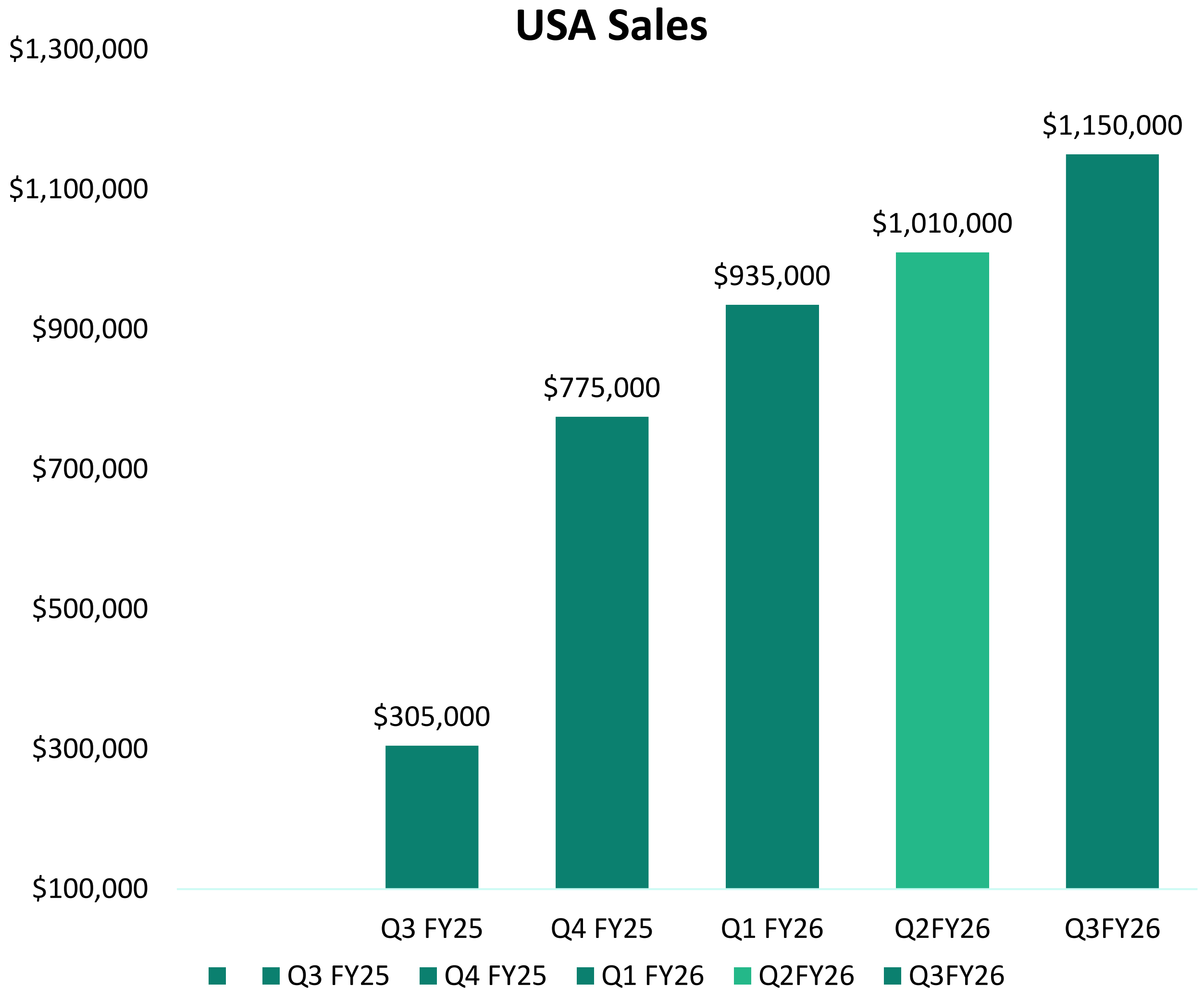
The wholesale channel recorded its strongest quarterly revenue of $645k, up 78% vs Q2FY26 and accounting for 33% of group revenue.

USA Continues to Grow Strongly

United States sales reached $1.15 million, representing an 11% quarter-on-quarter increase, with the U.S. now contributing 59% of total group revenue.

Growth was driven by continued momentum on Amazon alongside expansion of the wholesale channel

USA SALES INCREASE TO $1.15m AND 59% OF REVENUE



US sales increased 11% to $1.15m for the quarter, driven primarily by strong performance on Amazon Marketplace.

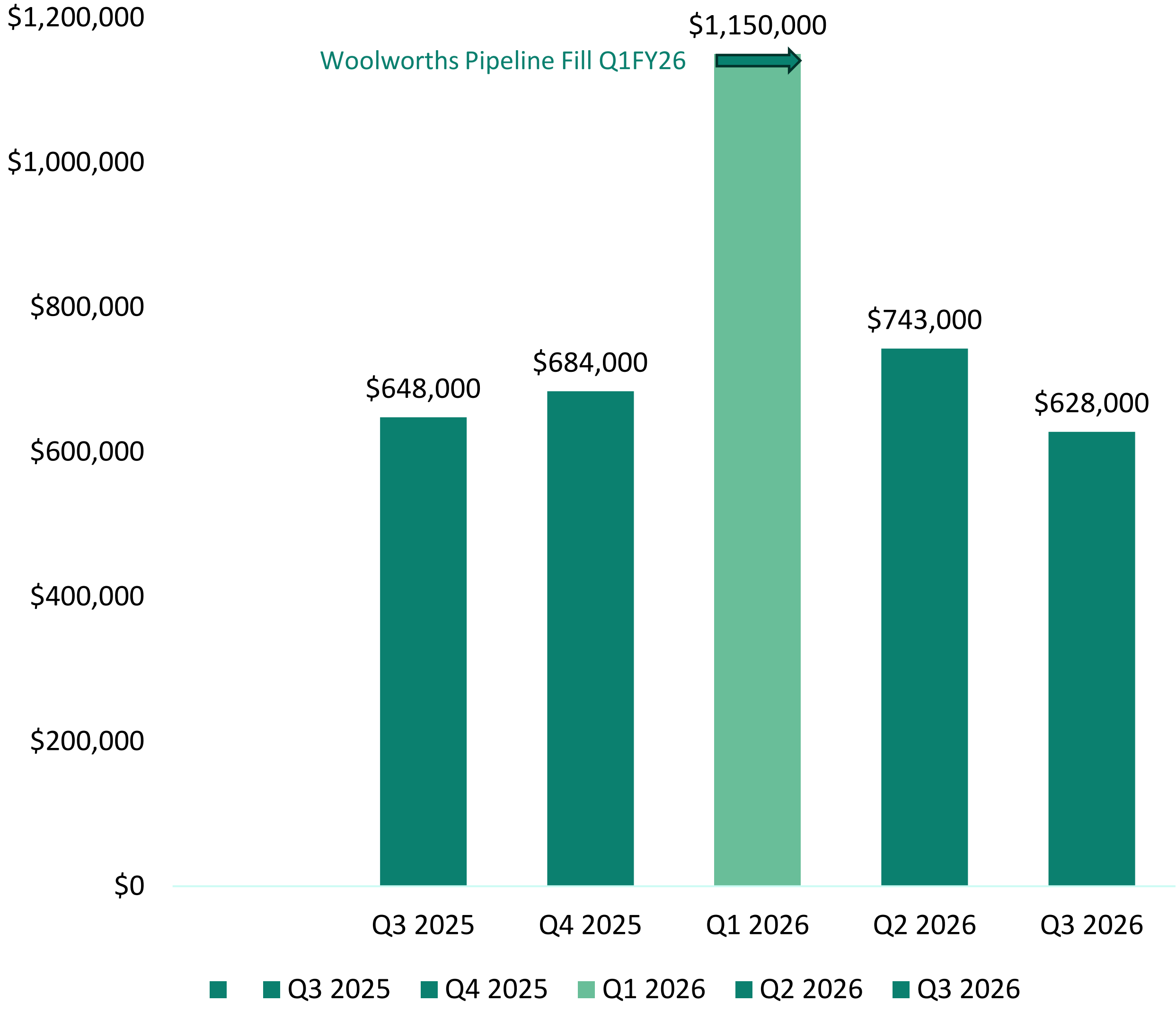
The U.S. now accounts for 59% of group revenue. Growth was primarily driven by expansion in the wholesale channel, supported by repeat orders and increased partner activity across both bulk powder and CO_2 extract formats.

Wholesale revenue increased 78% quarter-on-quarter to $645,783 (Q2 FY26: $362,000), with approximately 99% of wholesale sales generated in the United States. This reflects continued development of the Company's wholesale and B2B channels in that market.

The United States remains a key market for the Group across e-commerce and wholesale channels, with retail distribution not yet commenced.

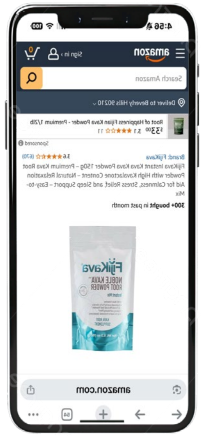
RETAIL SALES DOWN MARGINALLY 3.1% ON PCP

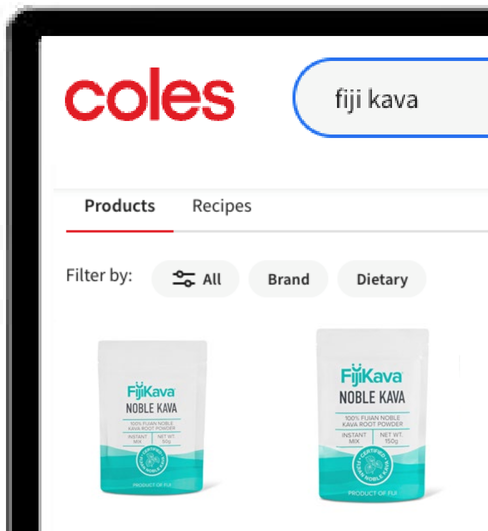
Retail Sales by Quarter



Retail revenue totalled $628,547 for the quarter, reflecting seasonal moderation and changes in ranging during the period.

Despite this, key products continued to perform strongly within the Coles stress subcategory, with the 150g and 50g instant kava products ranked #1 and #3 respectively.





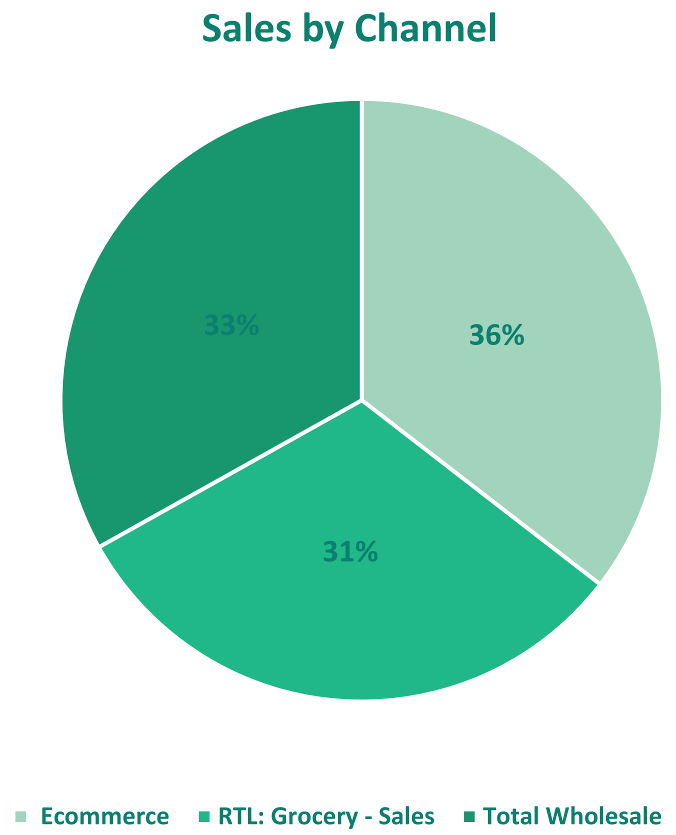
E-COMMERCE CHANNEL

E-commerce revenue for Q3 FY26 totalled $691,755, representing 36% of total Group revenue. The result reflects a broader revenue mix across channels during the period.

The Amazon USA marketplace was the primary contributor, generating $496,687 in sales for the quarter. Both Fiji Kava® and Taki Mai® products contributed to performance across the platform.

Direct-to-consumer (DTC) revenue totalled $195,068. Activity during the quarter included ongoing investment in digital marketing, content development and website optimisation across both Australian and U.S. platforms, alongside an expanded product offering.

Advertising and marketing expenditure decreased by 30% quarter-on-quarter, reflecting a more targeted approach to spend.



WHOLESALE REVENUE INCREASES 78% QoQ

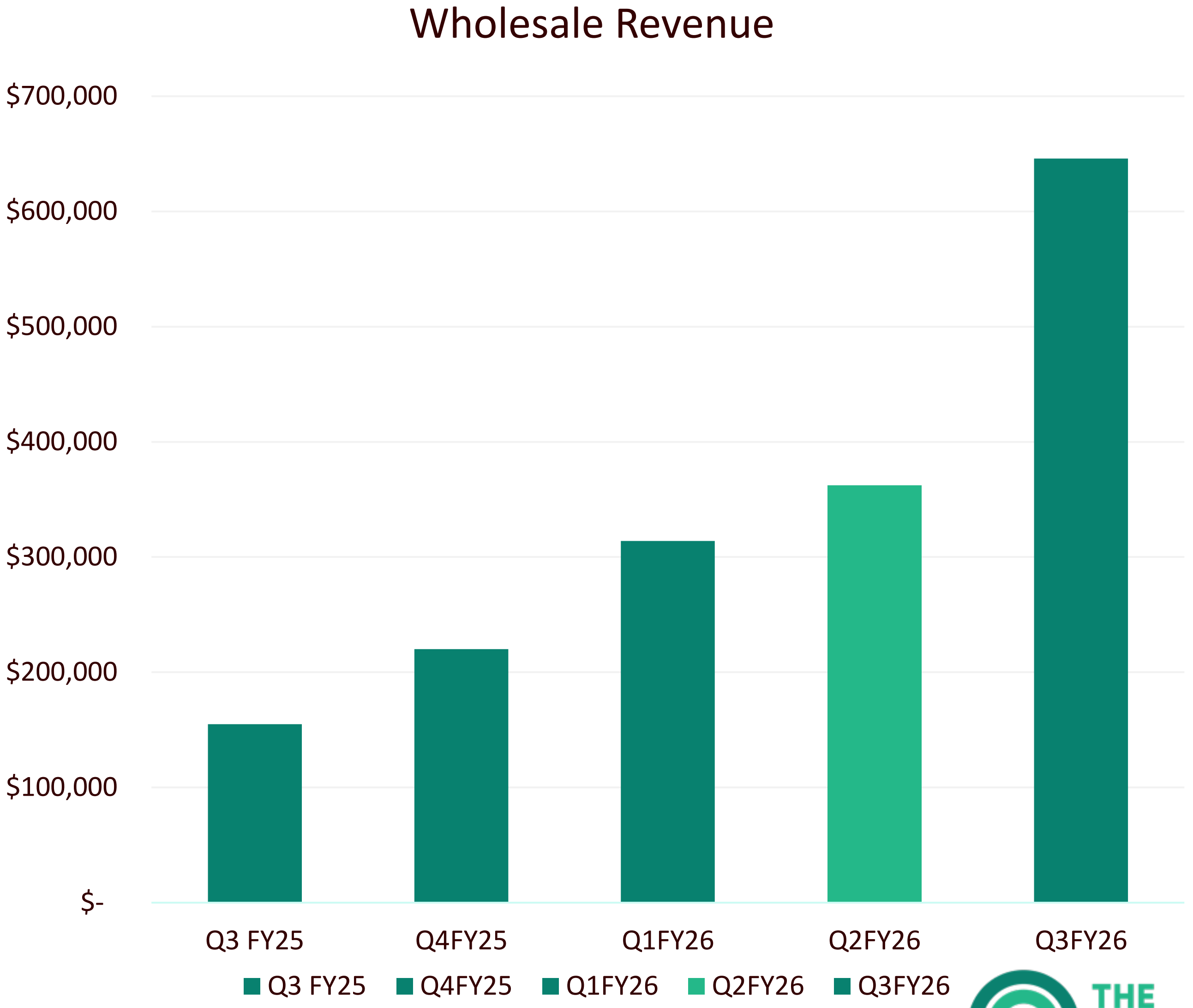
$645k
Wholesale Revenue

▲78%
Vs Q2FY26

Wholesale revenue increased 78% QoQ to $645,783, representing a step-change in channel contribution to 33% of Group revenue.

This growth reflects increasing demand for both traditional kava formats and high-potency CO_2 extracts, with strong repeat ordering from strategic partners including IMCD and U.S.-based beverage manufacturers.

The continued expansion of this channel is central to the Company's strategy to improve margins, scale volumes, and build a more predictable revenue base.



CASH, INVENTORY & COST SAVINGS

Cash on Hand

The business has $1.51m at bank with cash receipts of $1.63m.

Inventory Stable

Inventory incl. prepaid increased to $1.83m reflecting the build up of stock to support anticipated demand.

Advertising and Marketing

Advertising and Marketing costs reduced by 30% QoQ

Staff Costs

Staff costs reduced by a further 5.5% following a 4% reduction in the previous quarter.

Growth Funding in Place

The Company remains focused on disciplined working capital management as it scales, closing the quarter with cash on hand of $1.51 million following successful completion of $1.6m capital raise during the period.

RECORD PERFORMANCE AND ACCELERATING U.S MOMENTUM

Zane Yoshida
Founder & CEO
The Calmer Co

"Q3 FY26 marks an important step in the continued evolution of The Calmer Co., as we transition toward a more scalable and higher-quality revenue base. While revenue for the quarter remained broadly in line with Q2, the underlying mix of the business continues to strengthen. We saw strong growth in our U.S. wholesale and B2B channels, including a 78% increase in wholesale revenue, which reflects increasing partner engagement and repeat ordering across both traditional kava formats and our emerging extract portfolio.

Importantly, we achieved a new record monthly sales result of $1.2 million in March. This is a key leading indicator for the business, demonstrating the growing scale and consistency of our wholesale order cycle. During the quarter, we made deliberate investments in inventory and working capital to support this growth, while continuing to reduce operating costs, with both marketing and staff expenses declining. This reflects our ongoing focus on improving operating leverage as the business scales.

The United States continues to be our largest and fastest-growing market, now representing 59% of Group revenue. With wholesale and B2B gaining traction, and retail yet to be fully activated in the U.S., we see a clear pathway for continued growth. With a strengthened balance sheet following our recent capital raise, and inventory positioned to support forward demand, we enter Q4 with confidence in our ability to execute on our strategy and continue progressing toward cash flow breakeven."

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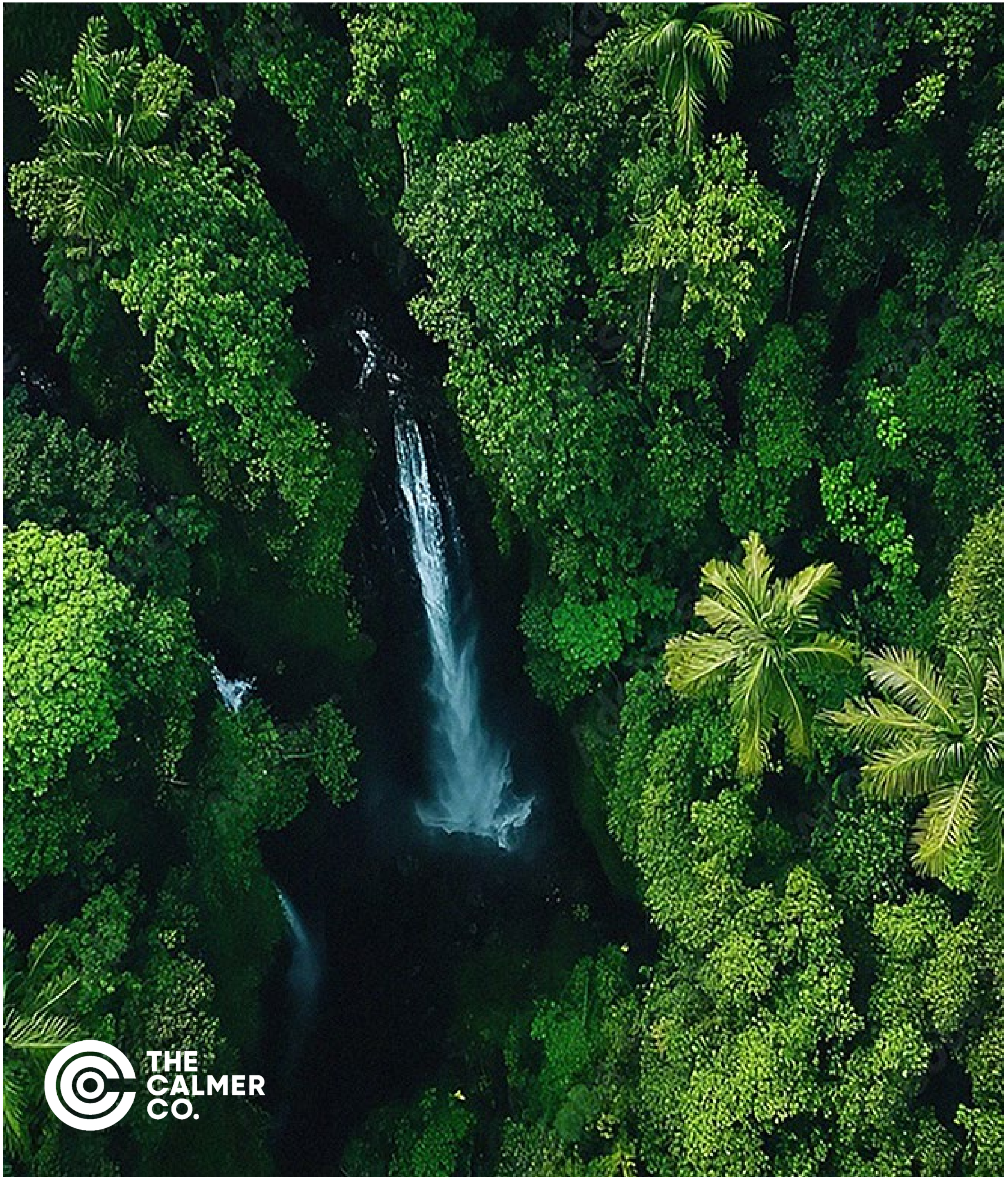

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Join the Conversation on Investor Hub

Q3 FY26 Results Webinar

Join **CEO** Zane Yoshida, at **The Calmer Co (ASX: CCO)** investor webinar to discuss the Q3 FY26 performance, activities and focus.

Date: Thursday, May 7th, 2026

Time: 11am (AEST)

Register here for Quarterly Investor Webinar

http://thecalmerco.com