R8R

ASXR8R

INTERIM FINANCIAL REPORT FOR THE HALF YEAR ENDED 31 DECEMBER 2025

www.regener8resources.com.au

CORPORATE DIRECTORY

Directors

Stephen Foley	*Managing Director*
Robert Boston	*Non-Executive Chairman*
Petar Tomasevic	*Non-Executive Director*

Company Secretary

Matthew Foy

Registered & Principal Office

Unit 1, 4 Burgay Court
Osborne Park WA 6017
PO Box 4122, Wembley 6913

Share Registry

Automic Registry Services
Level 5, 191 St Georges Terrace
Perth WA 6000
Email: hello@automic.com.au
Website: www.automicgroup.com.au

Contact Information

Telephone: +61 (0) 475 296 121
Email: hello@regener8resources.com.au
Web: www.regener8resources.com.au

Stock Exchange Listing

Australian Securities Exchange
ASX Code – **R8R**

Auditor

Hall Chadwick WA Audit Pty Ltd
283 Rokeby Road
Subiaco WA 6008

Solicitors

Blackwall Legal LLP
Level 26, 140 St Georges Tce
Perth WA 6000

CONTENTS

- Corporate Directory 1
- Directors' Report 2
- Auditor's Independence Declaration 10
- Condensed Statement of Profit or Loss and Other Comprehensive Income 11
- Condensed Statement of Financial Position 12
- Condensed Statement of Changes in Equity 13
- Condensed Statement of Cash Flows 14
- Notes to the Financial Statements 15
- Directors' Declaration 21
- Independent Auditor's Report to the Members 22

The Directors present their financial report for the entity Regener8 Resources NL (**Company** or **Regener8**) at the end of, or during, the period ended 31 December 2025.

DIRECTORS

The names of Directors who held office during the period and up to the date of signing this report, unless otherwise stated are:

Stephen Foley	Managing Director	(appointed 24 November 2021)
Robert Boston	Non-Executive Chairman	(appointed 22 March 2022)
Petar Tomasevic	Non-Executive Director	(appointed 22 June 2022)

PRINCIPAL ACTIVITIES

The activities of the Company and its subsidiaries during the period ended 31 December 2025 was to explore mineral tenements in New South Wales and Western Australia.

DIVIDENDS

No dividends have been declared, provided for or paid in respect of the period ended 31 December 2025.

FINANCIAL SUMMARY

The Group made a net loss after tax of $578,306 for the financial half-year ended 31 December 2025 (31 December 2024: $932,015). At 31 December 2025, the Group had net assets of $2,000,739 (30 June 2025: $2,552,177) and cash and cash equivalents of $234,932 (30 June 2025: $585,962).

SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

The significant changes in the state of affairs of the Company during the financial period and to the date of this report are set out in the review of operations below.

REVIEW OF OPERATIONS

North Achilles Project (NSW) - Phase 1 UFF Soil Sampling

The North Achilles project (southern Cobar Basin, NSW - Figure 3) is located immediately adjacent to tenements held by Australian Gold and Copper Ltd (ASX:AGC) and approximately 2.2km north of the Achilles discovery. AGC achieved outstanding drill results at Achilles including 5 metres @ 16.9g/t Au, 1,667g/t Ag, 0.4% Cu & 15% Pb + Zn (A3RC030 - AGC ASX Ann. 04.06.2024) and has led to the recent maiden resource estimate of 38.5Moz AgEq (AGC ASX Ann 11.12.2025).

The North Achilles project is located on the western margin of the Rast Trough, with the geological structural architecture locally dominated by the convergence of the Uabba Fault and the Kilparney Fault. This junction of two major regional faults is interpreted as a zone of significant structural complexity that may serve as a conduit for mineralising fluids. Magnetic inversion and structural interpretation suggest that the Achilles Shear Zone, which hosts AGC's known discoveries to the south, projects northward into the tenement under shallow cover. The Phase 1 UFF program was designed to test this area of fault intersection with a focus on detecting a geochemical signature of the basement geology through the shallow cover.

During the period the Company finalised a land access agreement with the private landholder on which EL9718 is situated.

Regener8 executed the soil sampling program and received the results. The UFF program has highlighted clear anomalies along and within the Achilles shear, Uabba and Kilparney faults, and interpreted splays.

The initial soil sampling campaign over the south-eastern portion of the tenement (EL9718) on 100m x 200m spacing (ASX Ann 15.10.2025) collected a total of 207 samples. This was the first time any significant exploration had been undertaken on this ground, believed to be a result of the shallow cover present in the project area that obscures the prospective basement. Samples were sent to Labwest Mineral Analysis (Perth) and were analysed via the Ultrafine™

(UFF) approach. This Ultrafine™ method was specifically selected for North Achilles as it has the potential generate anomalies and targets under shallow cover.

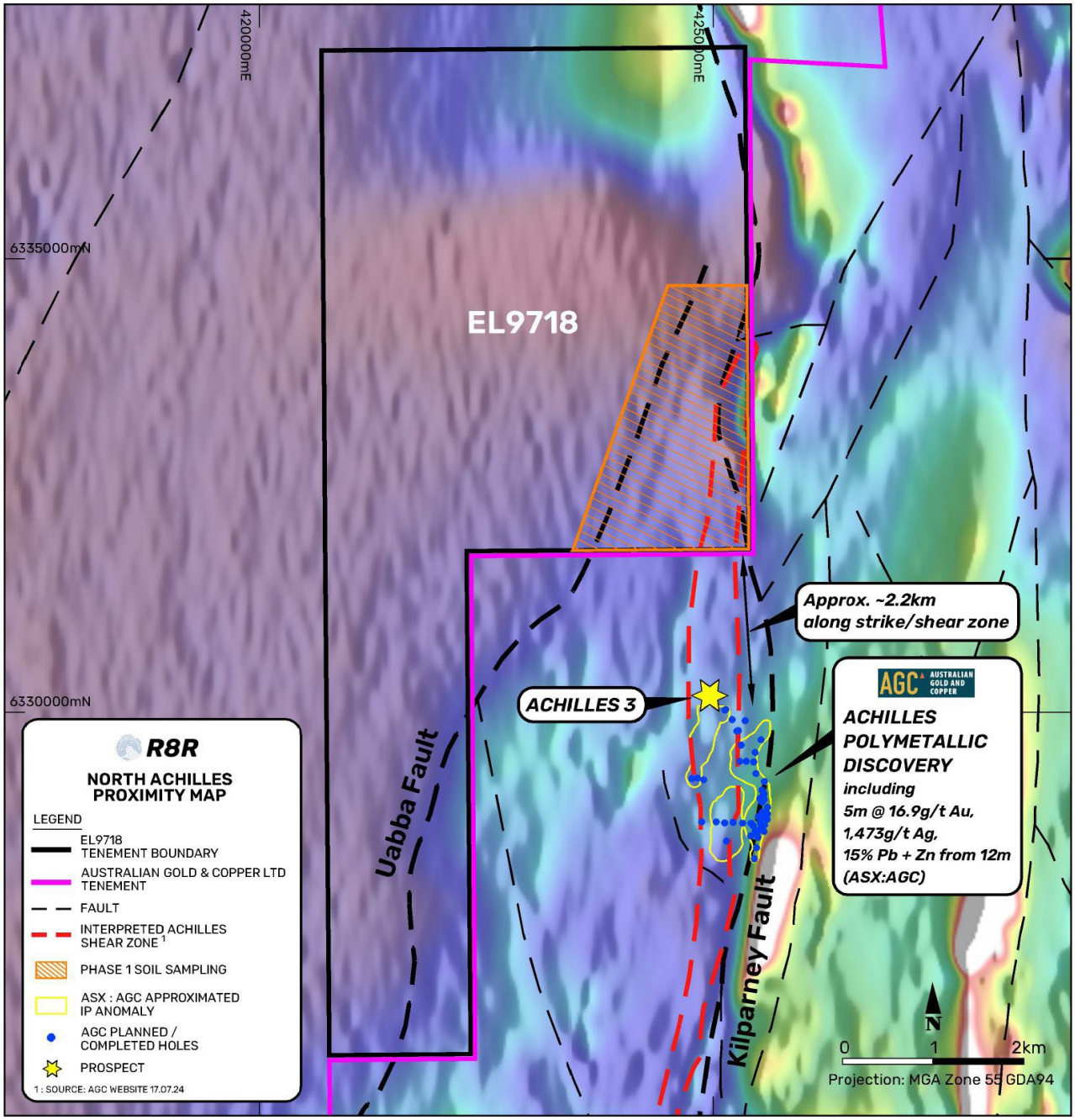

Figure 1: North Achilles project area with soil sampling zone displaying proximity to AGC's Achilles discovery over reprocessed TMI (ASX Ann 25.02.25)

The UFF soil geochemistry results define distinct areas of anomalism characterised by coincident elevated Cu–Au–Ag–Pb geochemistry above the 90th percentile threshold (Figure 2), consistent with known mineral systems within the Cobar district. The multi-element anomalies show scale with individual zones of anomalism extending up to 1.5km in length.

The multi-element footprint identified at North Achilles is similar to the major polymetallic systems of the Cobar region, including the Peak Mine and former Hera Mine operated by Aurelia Metals (ASX: AMI), as well as the Federation deposit held by Aurelia Metals (ASX: AMI).

These deposits exhibit:

- fault-controlled polymetallic mineralisation, typically localised along basin-bounding splays and second-order structures
- Au–Ag–Cu–Pb–Zn geochemical halos surrounding high-grade ore, and
- strong pathfinder associations including As–Sb–Bi–Mo ± W, which expand the detectable footprint beyond direct ore metals

North Achilles displays similar element associations and structural setting, strengthening confidence in the exploration model.

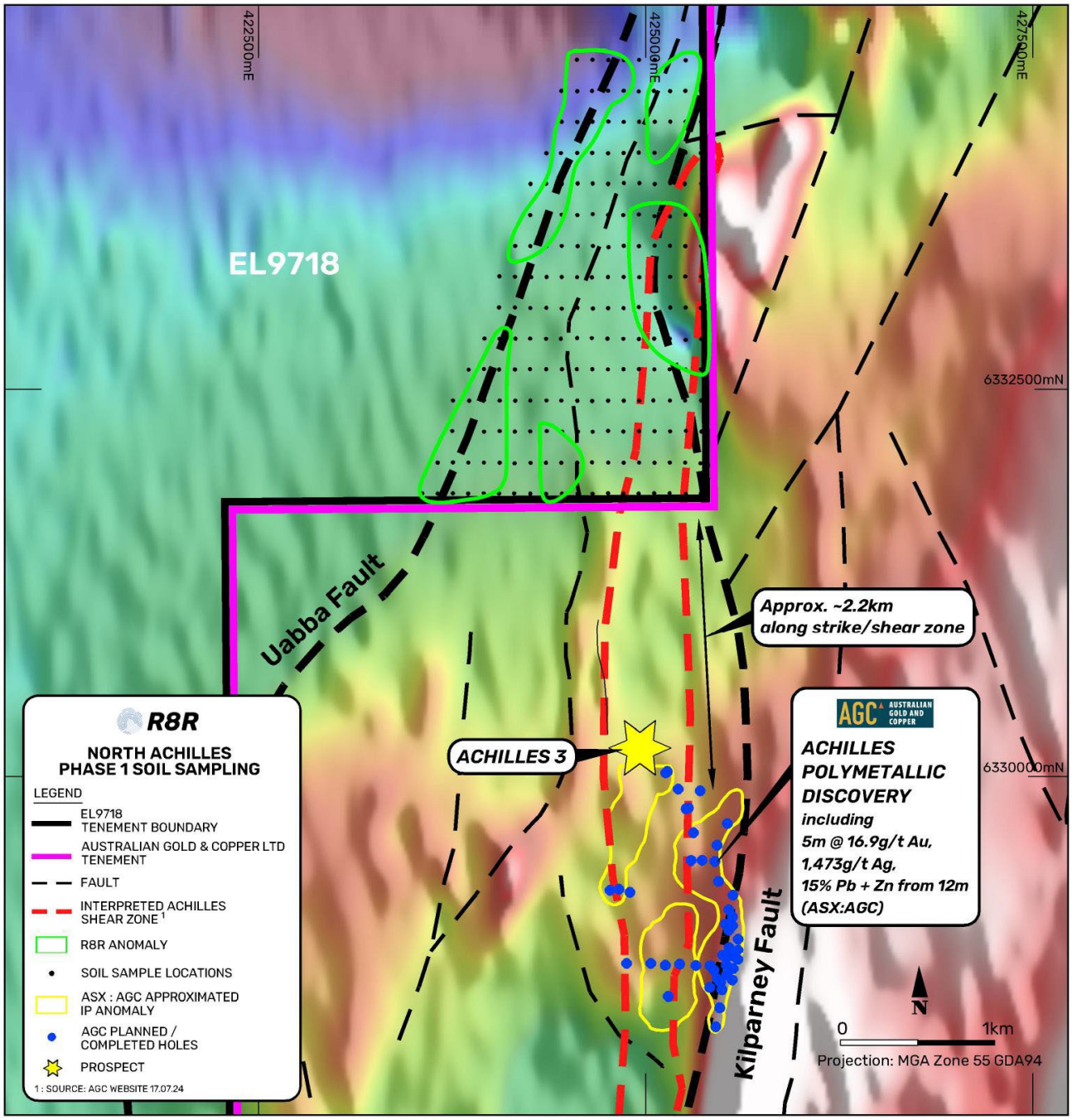

Figure 2: North Achilles (EL9718) soil sample locations and 90th percentile Cu-Au-Ag-Pb anomalies over TMI RTP magnetics.

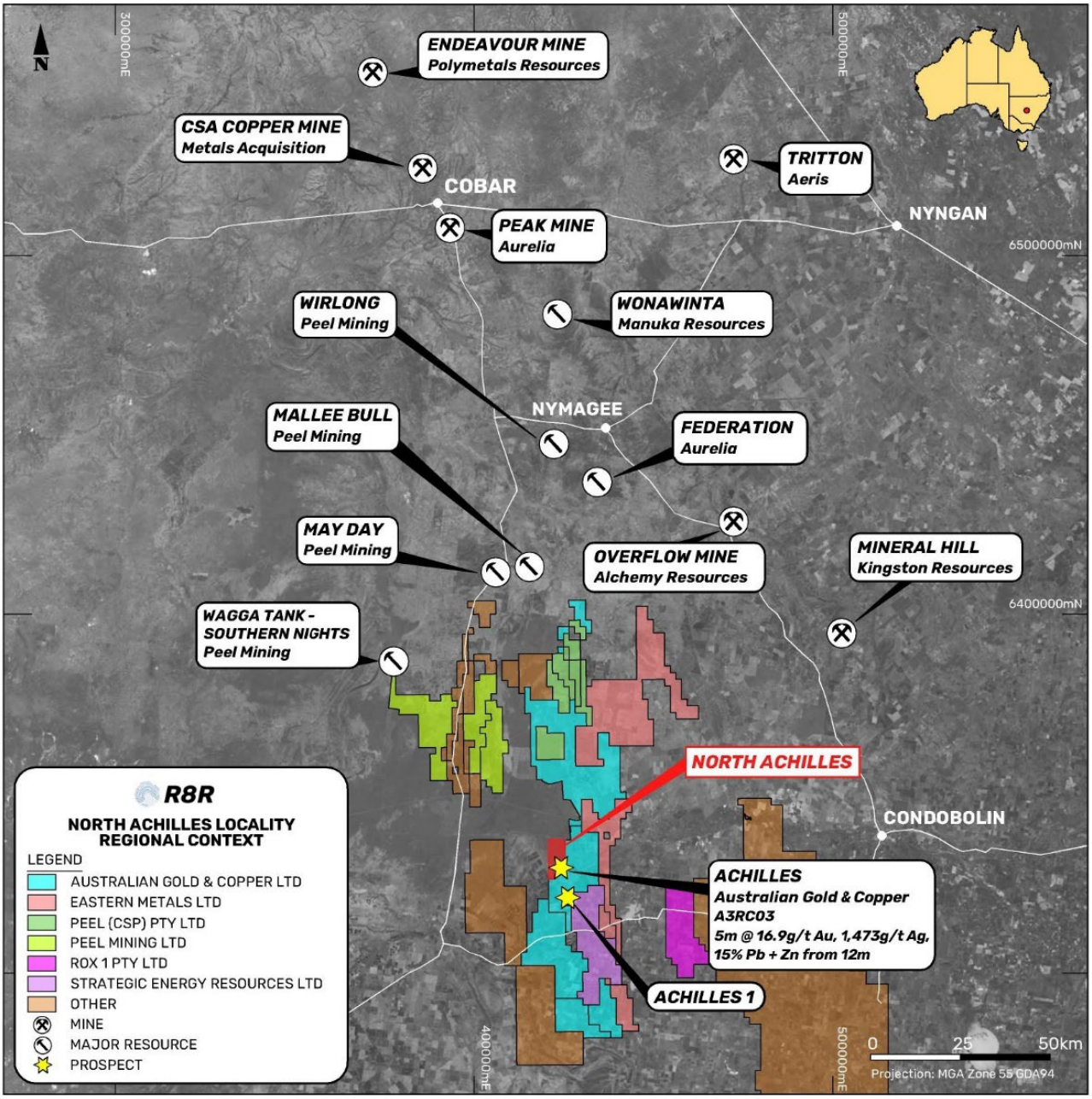

Figure 3: North Achilles project area within the southern Cobar Basin showing neighboring deposits and mines

The current robust pricing backdrop for metals such as Au, Ag and Cu is driving renewed enthusiasm in the exploration sector. In this macro environment, exploration projects like North Achilles which are located immediately proximal to known mineralisation yet have received no modern exploration with modern techniques such as UFF and geophysical targeting are well positioned to leverage the current commodity cycle.

Targeted infill and extension soil sampling across the remainder of the tenement is being planned for early CY2026, to be completed ahead of additional exploration targeting methods such as IP, with the intention of progressively advancing North Achilles toward a drill-ready status

Kookynie Gold Project (WA)

Whilst the focus for Regener8 has been on advancing its North Achilles project, with historical high grade gold intersections encountered at Niagara West, a supportive gold price, combined with surrounding regional merger and acquisition activity, the Company continues to seek to explore and develop value at the Kookynie Gold Project.

Further to the Company completing its maiden drilling campaign at the project in 2023, an independent review of the historical exploration data and recent work completed by Regener8 has been completed by Newexco Exploration Pty Ltd.

Based on a detailed review of the data which included geophysical information, soil geochemistry, historical and current results, Newexco found that the combination of the high-grade intersection in NGRC037 (1m @ 14.8 g/t Au) coincident with an untested gold in soil anomaly, warrants further drilling to assess the continuity of the mineralisation (ASX 13/6/23).

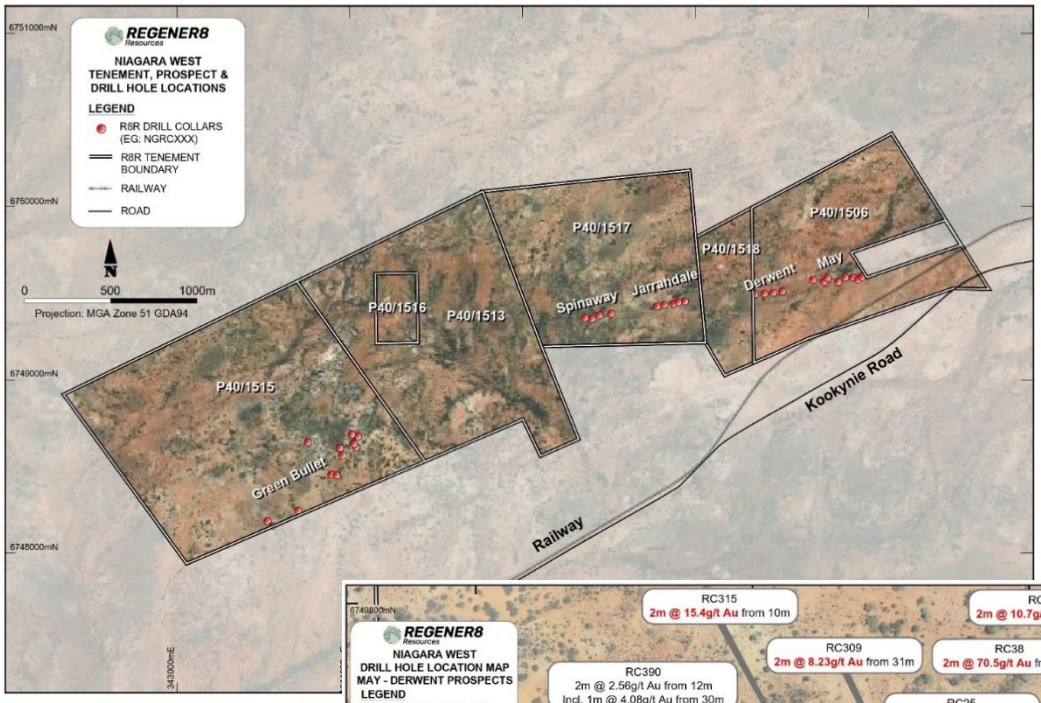

Figure 4: Niagara West Prospects, Kookynie Gold Project

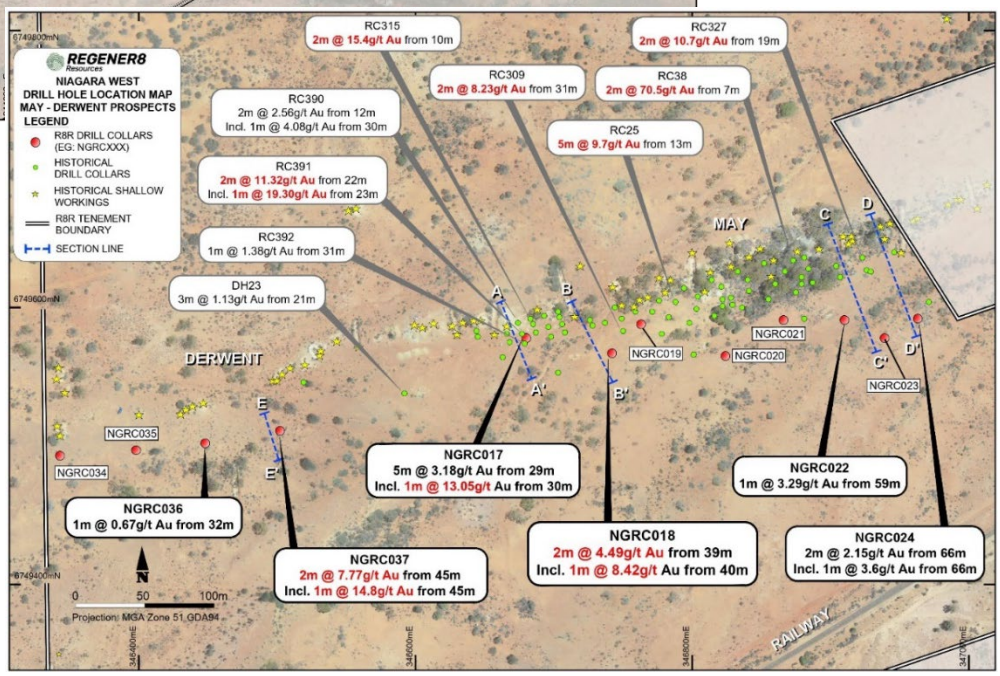

Figure 5: Current and Historical Results, May Prospect, Kookynie Gold Project

In addition, targeting of deeper extensions of the mineralisation with diamond drilling and oriented core to better understand texture, composition, style and structural attitude of the quartz veining was recommended as part of any planned follow-on program.

Regener8 previously identified the Green Bullet prospect through soil geochemistry anomaly (PCA Soil Anomaly NW1 & NW2) (ASX Announcement 31 January 2023), that was followed up through 12 RC drill holes (ASX Announcement 13 June 2023) (**Figure 6**).

Newexco's review noted the flat lying intersections of historical RAB drilling suggest horizon of supergene enrichment in weathered zone that "needs to be investigated", having not been followed up previously.

Principal Component Analysis (PCA) of the auger data identified a new Au (As, Sb and Te) anomaly, NW7 in the northern part of the Green Bullet prospect. NW7 was not tested in Regener8's maiden drilling campaign. Newexco suggests this should be considered a near term follow up target as its co-incident with an interpreted ESE trend from Regener8's geophysical data.

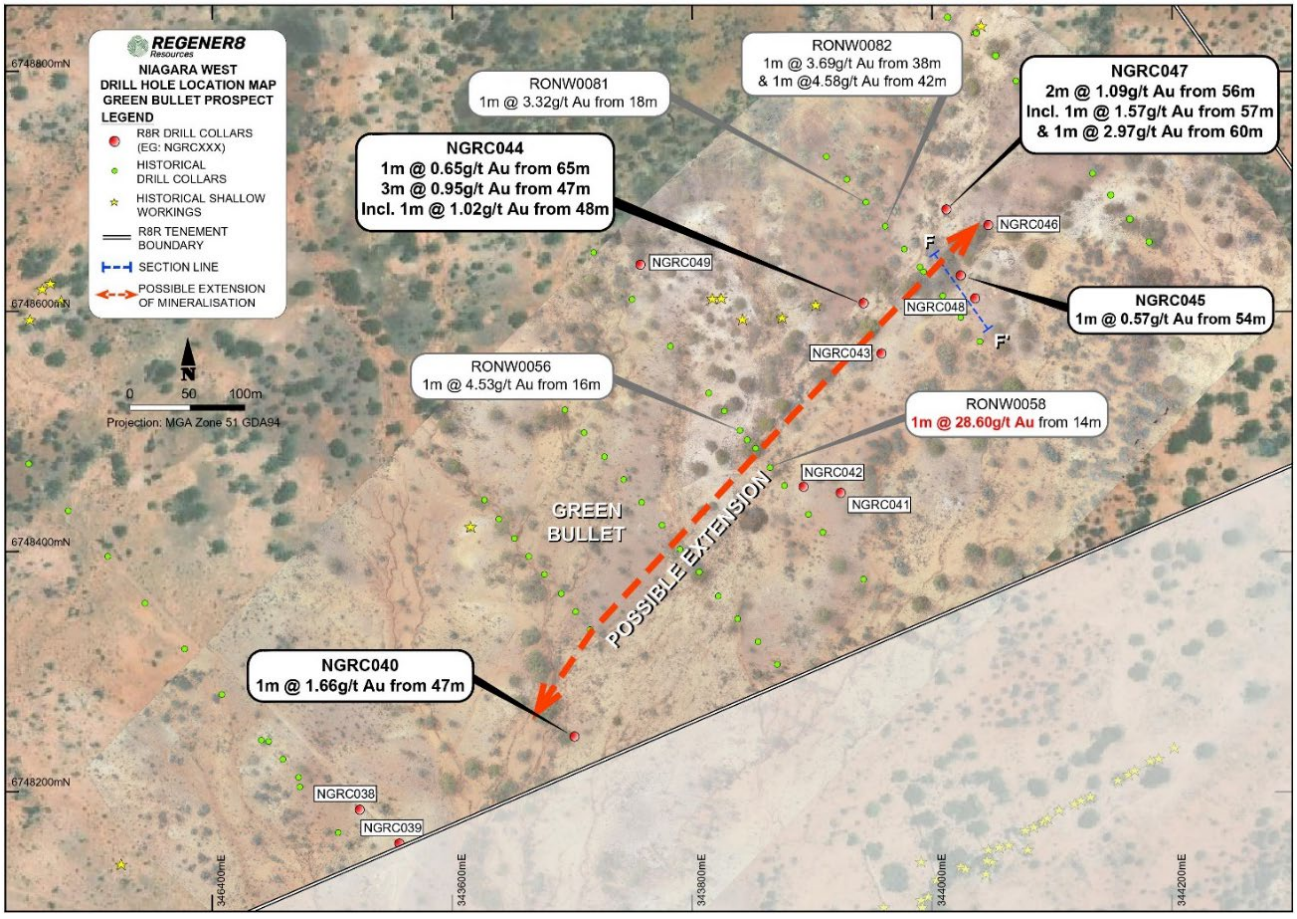

Figure 6: Current and Historical Results, Green Bullet Prospect, Kookynie Gold Project

East Ponton Project (WA)

Further to the rationalisation of tenement holdings at East Ponton, no exploration activities were undertaken during the period.

Competent Person Statement

Information in this report that relates to Exploration Results is based on information reviewed by Mr Nicholas Walker of Newexco Exploration Pty Ltd. Mr Walker is engaged by Regener8 Resources NL as an independent consultant. Mr Walker has sufficient experience which is relevant to the style of mineralisation and type of deposit under consideration and to the activity being undertaken to qualify as a Competent Person as defined in the 2012 Edition of the 'Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves'. Mr Walker is a Member of AIG. Mr Walker consents to the inclusion in this release of the matters based on his information in the form and context in which it appears.

The Company confirms that all material assumptions and technical parameters underpinning the exploration results in this report continue to apply and have not materially changed. The Company is not aware of any new information or data that materially affects the information included in this report.

MATTERS SUBSEQUENT TO THE END OF THE REPORTING PERIOD

There were no matters arising subsequent to the report period.

AUDITOR'S INDEPENDENCE DECLARATION

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

Signed in accordance with a resolution of the directors

Robert Boston
Non-Executive Chairman

Perth, Western Australia
2 March 2026

Tenement	Registered Holder	% Held	Grant Date	Expiry Date	Area
P40/1506	Regener8 Resources NL	100	03/02/2021	02/02/2029	94.07 Ha
P40/1513	Regener8 Resources NL	100	03/12/2020	02/12/2028	9.71 Ha
P40/1515	Regener8 Resources NL	100	03/02/2021	02/02/2029	182.64 Ha
P40/1516	Regener8 Resources NL	100	03/02/2021	02/02/2029	127.67 Ha
P40/1517	Regener8 Resources NL	100	03/02/2021	02/02/2029	102.82 Ha
P40/1518	Regener8 Resources NL	100	03/12/2020	02/12/2028	24.78 Ha
P40/1492	Regener8 Resources NL	100	04/07/2019	03/07/2027	184.00 Ha
P40/1536	Regener8 Resources NL	100	09/12/2021	08/12/2025	193.64 Ha
EL28/3347	Regener8 Resources NL	100	01/02/2024	31/01/2029	50 BL
EL9718	Regener8 Resources NL	100	07/11/2024	07/11/2030	12e

HALL CHADWICK

To the Board of Directors,

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001

As lead audit director for the review of the financial statements of Regener8 Resources NL for the period ended 31 December 2025, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- any applicable code of professional conduct in relation to the review.

Yours Faithfully

Hall Chadwick

HALL CHADWICK WA AUDIT PTY LTD

Mark Delaurentis

MARK DELAURENTIS CA
Director

Dated this 2nd day of March 2026
Perth, Western Australia

	Note	31 December 2025 $	31 December 2024 $
Revenue			
Other income		6,615	31,293
Expenses			
Other administrative expenses	2	(231,051)	(276,294)
Share-based payments	7	(26,868)	(23,885)
Depreciation expense		(313)	(603)
Project Opportunities		(20,100)	-
Impairment of capitalised exploration expense	5	(306,589)	(662,526)
Loss before income tax		(578,306)	(932,015)
Income tax benefit		-	-
Loss attributable to the owners of the Company		(578,306)	(932,015)
Other comprehensive loss			
Items that may be reclassified to profit or loss			
Exchange differences on translation of foreign operations		-	-
Other comprehensive loss for the period, net of tax		-	-
Total comprehensive loss for the period attributable to the owners of Regener8 Resources NL		(578,306)	(932,015)
Loss per share for loss from continuing operations attributable to the ordinary equity holders			
Basic and diluted loss per share (cents per share)		(1.17)	(1.92)

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

	Note	31 December 2025 $	30 June 2025 $
Current assets			
Cash and cash equivalents	3	234,932	585,962
Other receivables and prepayments	4	20,844	36,813
Total current assets		255,776	622,775
Non-current assets			
Property, plant and equipment		-	313
Exploration and evaluation	5	1,796,192	2,004,564
Other receivables	4	10,000	10,000
Total non-current assets		1,806,192	2,014,877
Total assets		**2,061,968**	**2,637,652**
Current liabilities			
Trade and other payables		61,229	85,475
Total current liabilities		61,229	85,475
Total liabilities		**61,229**	**85,475**
Net assets		**2,000,739**	**2,552,177**
Equity			
Issued capital	6	5,810,995	5,810,995
Share-based payment reserve		393,247	366,379
Accumulated losses		(4,203,503)	(3,625,197)
Total equity		**2,000,739**	**2,552,177**

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

	Note	Issued Capital $	Reserves $	Accumulated Losses $	Total Equity $
As at 1 July 2024		**5,651,995**	**317,799**	**(1,406,045)**	**4,563,749**
Loss for the period		-	-	(932,015)	(932,015)
Other comprehensive loss		-	-	-	-
Total comprehensive loss for the period		-	-	(932,015)	(932,015)
Transactions with owners in their capacity as owners					
Shares issued during the period		145,000	-	-	145,000
Share issue expenses		-	-	-	-
Performance rights expense		-	23,885	-	23,885
As at 31 December 2024		**5,796,995**	**341,684**	**(2,338,060)**	**3,800,619**
As at 01 July 2025		**5,810,995**	**366,379**	**(3,625,197)**	**2,552,177**
Loss for the period		-	-	(578,306)	(578,306)
Other comprehensive loss		-	-	-	-
Total comprehensive loss for the period		-	-	(578,306)	(578,306)
Transactions with owners in their capacity as owners					
Shares issued during the period	6	-	-	-	-
Share issue expenses		-	-	-	-
Performance rights expense	7	-	26,868	-	26,868
As at 31 December 2025		**5,810,995**	**393,247**	**(4,203,503)**	**2,000,739**

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

	Note	31 December 2025 $	31 December 2024 $
Cash flows from operating activities			
Payments in the normal course of business		(249,359)	(314,409)
Interest received		8,755	30,654
Net cash (used in) operating activities		(240,604)	(283,755)
Cash flows from investing activities			
Payments for exploration and evaluation expenditure		(110,426)	(556,804)
Tenements		-	(40,000)
Net cash (used in) investing activities		(110,426)	(596,804)
Cash flows from financing activities			
Proceeds from issue of shares		-	-
Share issue costs		-	-
Net cash generated from financing activities		-	-
Net increase in cash and cash equivalents		(351,030)	(880,559)
Cash and cash equivalents at the beginning of the period		585,962	1,817,602
Net cash and cash equivalents at the end of the financial year	3	234,932	937,043

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

1. SEGMENT INFORMATION

Management has determined that the Group had three reportable segments, being exploration of:

- the Kookynie Gold Project in Western Australia and
- the East Ponton Project in Western Australia, and
- the North Achilles prospect in New South Wales.

This determination is based on the internal reports that are reviewed and used by the Board (chief operating decision maker) in assessing performance and determining the allocation of resources. The Board monitors the Group based on actual versus budgeted expenditure incurred by segment. This internal reporting framework is the most relevant to assist the Board with making decisions regarding the Group and its ongoing activities, while also taking into consideration the results that has been performed to date. For the prior period the Group had two reportable segments being the Kookynie Gold Project and the East Ponton Project.

	Revenue from external sources $	Reportable segment profit/(loss) $	Reportable segment assets [1] $	Reportable segment liabilities $
	For half-year ended 31 December 2025			
Exploration activity				
Kookynie Gold Project	-	-	1,459,509	5,250
East Ponton Future Metals Project	-	(306,589)	-	50
North Achilles prospect	-	-	346,683	5,695
Corporate activities	6,615	(271,717)	255,776	50,234
Total	6,615	(578,306)	2,061,968	61,229
	For half-year 31 December 2024		*For year ended 30 June 2025*	
Exploration activity				
Kookynie Gold Project	-	-	1,414,991	8,371
East Ponton Future Metals Project	-	(662,526)	302,321	1,033
North Achilles prospect	-	-	297,251	6,882
Corporate activities	31,293	(269,489)	623,089	69,189
Total	31,293	(932,015)	2,637,652	85,475

1 Corporate activities include cash held of $234,932 for the period ended 31 December 2025 (30 June 2025: $585,962).

2. OTHER EXPENSES

	31 December 2025 $	31 December 2024 $
(Loss)/Profit before income tax includes the following specific items:		
Administrative expenses		
Advisory Costs	44,147	50,802
Compliance Costs	39,346	49,163
Consultants	60,816	60,816
Employee benefits expense	69,740	65,620
Other administrative expenses	17,002	49,893
	231,051	276,294

3. CASH AND CASH EQUIVALENTS

	31 December 2025 $	30 June 2025 $
Cash at bank and on hand	234,932	585,962

4. OTHER RECEIVABLES AND PREPAYMENTS

The Group has no impairments to other receivables or have receivables that are past due but not impaired.

Due to the short-term nature of the current trade and other receivables, their carrying amount is assumed to be the same as their fair value.

Other receivables are generally due for settlement within 30 days and are therefore classified as current.

	31 December 2025 $	30 June 2025 $
Current		
Other receivables	4,136	22,869
Prepayments	16,708	13,944
	20,844	36,813
Non-Current		
Other receivables	10,000	10,000
	10,000	10,000

5. EXPLORATION AND EVALUATION

	31 December 2025 $	30 June 2025 $
Opening balance	2,004,564	2,833,396
Acquisition costs	-	199,138
Exploration expenditure incurred	98,217	685,813
Impairment [1]	(306,589)	(1,713,783)
Balance at period end	1,796,192	2,004,564

1 *Subsequent to period end, the Company surrendered its remaining tenement for the East Ponton Future Metals Project. As a result, the exploration and evaluation assets relating to the East Ponton Future Metals Project tenements were impaired.*

Significant accounting estimates and assumptions

Impairment of capitalised exploration and evaluation expenditure

The future recoverability of capitalised exploration and evaluation expenditure is dependent on a number of factors, including whether the Group decides to exploit the related asset itself or, if not, whether it successfully recovers the related exploration and evaluation asset through sale.

Factors that could impact the future recoverability include the level of reserves and resources, future technological changes, costs of drilling and production, production rates, future legal changes (including changes to environmental restoration obligations) and changes to commodity prices.

5. EXPLORATION AND EVALUATION (continued)

Significant accounting judgement

Capitalisation of exploration and evaluation expenditure

The Group has capitalised significant exploration and evaluation expenditure on the basis that this is expected to be recouped through future successful development (or alternatively sale) of the areas of interest concerned or on the basis that it is not yet possible to assess whether it will be recouped.

6. EQUITY

Issued capital

	31 December 2025 Shares	30 June 2025 Shares	31 December 2025 $	30 June 2025 $
Fully paid ordinary shares	32,602,501	32,602,501	5,726,620	5,726,620
Partly paid ordinary shares	16,875,000	16,875,000	84,375	84,375
			5,810,995	5,810,995

Fully paid ordinary shares

There were no movements in fully paid ordinary share capital the current period.

Partly paid ordinary shares

There were no movements in partly paid ordinary share capital during the current period.

7. SHARE-BASED PAYMENTS

Share-based payment transactions are recognised at fair value in accordance with AASB 2.

The total movement arising from share-based payment transactions recognised during the period were:

	31 December 2025 $	30 June 2025 $
Recognised as a share-based payment expense		
Performance rights	26,868	48,580
	26,868	48,580

During the period the Group had the following share-based payments:

Performance rights

Each performance right will vest as an entitlement to one fully paid ordinary share upon achievement of certain performance milestones. If the performance milestones are not met, the performance rights will lapse, and the eligible participant will have no entitlement to any shares.

Performance rights are not listed and carry no dividend or voting rights. Upon exercise each performance right is convertible into one fully paid ordinary share to rank pari passu in all respects with existing fully paid ordinary shares.

7. SHARE-BASED PAYMENTS (continued)

Movement in the performance rights for the current period is shown below:

Grant date	Expiry date	Exercise price	Balance at start of the period	Granted during the period	Converted during the period	Cancelled during the period	Balance at period end	Vested at period end
22-Jun-22	21-Jun-27	-	1,500,000	-	-	-	1,500,000	-
23-Jun-22	05-Jul-27	-	1,500,000	-	-	-	1,500,000	-
17-Apr-25	23-Jun-27	-	200,000	-	-	-	200,000	-
Total		-	3,200,000	-	-	-	3,200,000	-

The weighted average remaining contractual life of performance rights outstanding at 31 December 2025 was 1.50 years.

Performance rights granted on 17 April 2025 were issued to the Company Secretary. The performance rights were split across three tranches and will convert into Shares on a 1:1 basis subject to the satisfaction of any of the Milestone as set out below:

Class A Performance Rights vesting upon the date that the Shares have a 20-day VWAP of at least $0.30;

Class B Performance Rights vesting upon the date that the Shares have a 20-day VWAP of at least $0.40; and

Class C Performance Rights vesting upon the date that the Shares have a 20-day VWAP of at least $0.50.

The model inputs for performance rights granted during the year included:

Class	Exercise price	Expiry (years)	Rights granted	Share price at Grant date	Implied price barrier	Expected volatility (1)	Dividend yield	Risk free interest rate (2)	Option value
A	-	2.18	66,667	$0.115	$0.4231	100%	0%	3.24%	$0.0748
B	-	2.18	66,667	$0.115	$0.5641	100%	0%	3.24%	$0.0639
C	-	2.18	66,666	$0.115	$0.7051	100%	0%	3.24%	$0.0551

1 *The expected price volatility is based continuously compounded interpolated rate based on the two-year and three-year discrete Australian Government bond yields on 17 April 2025.*

2 *Risk free rate of securities with comparable terms to maturity.*

As at 31 December 2025, management believe that all other performance and service hurdles will be met and accordingly have recognised a share-based payment expense over the respective vesting periods.

The total performance rights expense arising from performance rights recognised during the reporting period as part of share-based payment expense were as follows:

	31 December 2025 $	30 June 2025 $
Performance rights expense	26,868	48,580

8. DIVIDENDS

No dividends have been declared or paid for the period ended 31 December 2025 (31 December 2024: nil).

9. CONTINGENCIES

There have been no changes to the contingent assets or liabilities as disclosed in the annual report for the year ended 30 June 2025.

10. COMMITMENTS

There have been no changes to commitments as disclosed in the annual report for the year ended 30 June 2025.

11. RELATED PARTY TRANSACTIONS

Transactions with related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. Other than the items noted above there have been no changes to related party transactions since the last annual reporting date, 30 June 2025.

12. EVENTS SUBSEQUENT TO THE END OF THE FINANCIAL YEAR

There have been no events of a material nature or transaction, that have arisen since period end and the date of this report that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or its state of affairs.

13. STATEMENT OF MATERIAL ACCOUNTING POLICIES

This condensed consolidated interim financial report for the half-year reporting period ended 31 December 2025 has been prepared in accordance with the requirements of Accounting Standard AASB 134 Interim Financial Reporting and the Corporations Act 2001.

This interim report does not include all the notes of the type normally included in an annual financial report and therefore cannot be expected to provide a full understanding of financial performance, financial position and financing and investing activities of the consolidated entity as full year financial statements. Accordingly, this report is to be read in conjunction with the annual report for the period ended 30 June 2025 and any public announcements made by Regener8 Resources NL during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The accounting policies adopted are consistent with those of the previous financial period and corresponding interim reporting period.

Going concern

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

The Group incurred a loss after tax of $578,306 (31 December 2024: $932,015) for the period ended 31 December 2025 and experienced net cash outflows of $351,030 (31 December 2024: $880,559).

The Group is currently in the exploration and evaluation phase, and as such, has not yet generated revenues from its operations. The Group's ability to continue as a going concern is dependent upon its ability to secure additional funding through equity raisings, joint venture arrangements, or other funding mechanisms to meet ongoing exploration, evaluation, and corporate overhead expenses.

The Directors are confident in the Group's ability to raise sufficient funds when required based on past capital raising success and current market conditions.

Should the Group be unable to obtain sufficient future funding, it may be required to scale back its exploration activities, seek alternative funding arrangements, or potentially consider other strategic options.

13. STATEMENT OF MATERIAL ACCOUNTING POLICIES (continued)

These conditions indicate a material uncertainty that may cast significant doubt about 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. However, the financial statements have been prepared on a going concern basis, which assumes the Group will continue to meet its commitments and liabilities as and when they fall due.

No adjustments have been made to the financial statements relating to the recoverability and classification of recorded asset amounts or liabilities that might be necessary should the Group not continue as a going concern.

New and amended standards adopted by the group.

No new or amended standards became applicable for the current reporting period. The group did not have to change its accounting policies or make retrospective adjustments as a result of adopting these standards.

In the Directors' opinion:

1. the financial statements, and accompanying notes set out above, are in accordance with the Corporations Act 2001 and:
   (a) complying with Australian Accounting Standards AASB 134 Interim Financial Reporting and the Corporations Regulations 2001; and
   (b) giving a true and fair view of the Entity's financial position as at 31 December 2025 and its performance for the period ended on that date.
2. there are reasonable grounds to believe that the Entity will be able to pay its debts as and when they become due and payable;

Signed in accordance with a resolution of the Directors made pursuant to section 295(5) of the Corporations Act 2001.

On behalf of the Directors

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

Robert Boston
Non-Executive Chairman

Perth, Western Australia
2 March 2026

HALL CHADWICK

INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF REGENER8 RESOURCES NL

Conclusion

We have reviewed the accompanying half-year financial report of Regener8 Resources NL ("the Company") which comprises the statement of financial position as at 31 December 2025, the condensed statement of profit or loss and other comprehensive income, condensed statement of changes in equity and condensed statement of cash flows for the half-year ended on that date, a summary of material accounting policies and other selected explanatory notes, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Regener8 Resources NL does not comply with the *Corporations Act 2001* including:

a. Giving a true and fair view of the Company's financial position as at 31 December 2025 and of its performance for the half-year ended on that date; and

b. Complying with Accounting Standard AASB 134: *Interim Financial Reporting* and *Corporations Regulations 2001*.

Basis for Conclusion

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

We confirm that the independence declaration required by the *Corporations Act 2001* which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's review report.

Material Uncertainty Related to Going Concern

We draw attention to Note 13 in the financial report, which indicates that the Company incurred a net loss of $578,306 during the half year ended 31 December 2025. As stated in Note 13, these events or conditions, along with other matters as set forth in Note 13, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

Responsibility of the Directors for the Financial Report

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

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Company's financial position as at 31 December 2025 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB *134 Interim Financial Reporting* and the *Corporations Regulations 2001*.

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

Hall Chadwick

HALL CHADWICK WA AUDIT PTY LTD

Mark Delaurentis

MARK DELAURENTIS CA
Director

Dated this 2nd day of March 2026
Perth, Western Australia