

Rokeby Resources Limited

ACN 128 512 907

Half Year Financial Report

For the half year ended 31 December 2025



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CORPORATE PARTICULARS

Directors	Mr Adam Taylor (Non-executive Chairman) Mr Bradley Marwood Mr Andrew Haythorpe
CEO	Mr Trevor Benson
Company Secretary	Mr Brett Dickson
Registered Office	Suite 1, 11 Ventnor Avenue WEST PERTH, WA, 6005, AUSTRALIA
Corporate Office	Suite 1, 11 Ventnor Avenue WEST PERTH, WA, 6005, AUSTRALIA
Share Registry	Automic Group Level 5, 191 St Georges Terrace PERTH, WA, 6000, AUSTRALIA
Auditor	Stantons Level 2, 40 Kings Park Road, WEST PERTH, WA, 6005, AUSTRALIA

COMPETENT PERSON STATEMENT

Information in this report that relates to previously reported Exploration Results has been crossed-referenced in this report to the date that it was reported to ASX. Rokeby Resources Limited confirms that it is not aware of any new information or data that materially affects information included in the relevant market announcements.

DIRECTORS' REPORT

The Directors present their report on Rokeby Resources Limited (**Rokeby** or **Company**) and its controlled entities (Group) for the half year ended 31 December 2025.

Directors

The names of Directors who held office during or since the end of the half year are:

Mr Adam Taylor
Mr Bradley Marwood
Mr Andrew Haythorpe

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

Review of Operations and Exploration Activities

The loss attributable to members of Rokeby Resources Limited for the half year ended 31 December 2025 (**report period**) was \$2,766,494 (2024: loss \$1,081,384). No dividends were paid or declared payable during or since the report period.

With the significant changes to the board and management in 2024, this year has been a period of consolidation and renewal. The Company completed a maiden drill program at the Hurricane project and reinitiated exploration at Macauley Creek.

Hurricane

The Hurricane project was acquired through the takeover of Stunalara Metals Limited early in 2025 and is located in the Hodgkinson Province of northeastern Queensland, a structurally complex terrane within the Mossman Orogen and host to the historic Hodgkinson Goldfield. With favourable structural architecture, a well-established mineralising environment, and large areas still untested, the Hurricane Project offers strong potential for the discovery of new high-grade gold systems in a historically productive but underexplored district.

Rokeby carried out the maiden drill program at Hurricane in July 2025 which comprised 25 RC holes for a total of 1,538m, targeting structurally controlled quartz-vein stockworks and high-grade gold-antimony lode systems across the Bouncer, Tornado, Holmes, Hurricane and Cyclone prospects. Drill hole locations were guided by detailed surface mapping and high-grade rock chip sampling.

The program delivered widespread gold mineralisation (refer Rokeby's ASX announcement made on 11 September 2025), with significant intersections reported in 18 of 25 holes completed. Best results include BCRCo05: **6m @ 2.71g/t Au** from 10m, including **4m @ 3.68g/t Au** from 11m and 3m @ 0.57% Sb, including 1m @ 1.57% Sb from 14m (Bouncer South); TDRCo01: **4m @ 3.1g/t Au** from 23m, including **1m @ 5.5g/t Au** from 23m and 1m @ 4.14g/t Au from 26m (Tornado); and HMRC002: 5m @ 0.81g/t Au from 18m, and 2m @ 3.7g/t Au from 27m, including 1m @ 5.13g/t Au from 27m, and 7m @ 0.8g/t Au from 41m (Holmes).

Following the drilling, the Company undertook further rock chip and soil sampling, field mapping and structural interpretation to further define and refine drill targets. Exploration at Hurricane will recommence after northern Australia's 2025/2026 wet season.

Macauley Creek

Late in November 2025, Rokeby reinitiated exploration at Macauley Creek with a Rokeby geologists undertaking a program that included.

- Ground-truthing and sampling of IP and magnetic features associated with copper-lead-zinc-silver mineralisation.
- Refining structural and geological mapping around priority prospects.
- Assessing tin-polymetallic skarn workings for potential follow-up investigation.

Future exploration activities currently planned at Macauley Creek include a detailed regional mapping program to build a better geological understanding of the project and identify any additional potential prospects for evaluation. Reconnaissance lines of soil samples will also be incorporated into the program to ascertain if geochemical methods of target generation can be an efficient and effective exploration tool.

Jean Elson

Following a data review and follow up site visit, it was determined that the Jean Elson project did not meet the Company's criteria for allocation of further risk capital. As a result, it withdrew from the Jean Elson Joint Venture. Rokeby retains a 1.5% NSR over the Jean Elson tenements.

Other Projects

There has been no significant activity on the Company's other projects.

CORPORATE ACTIVITIES

Option Exercise

In July 2025, 47,500,000 options were exercised at \$0.008 each raising \$380,000.

Capital Raising

In August 2025 the Company successfully raised \$1,612,705 (after expenses of the issue) through the issue of 191 million shares @ \$0.009.

Proceedings on Behalf of the Company

No person has applied for leave of the Court 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.

Events Subsequent to Reporting Date

Other than as disclosed in this report, there have been no further material items, transactions or events subsequent to 31 December 2025 which, although they do not relate to conditions existing at that date, have not been dealt with in this report and which would cause reliance on the information shown in this report to be misleading.

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

The auditor's independence declaration under Section 307C of the *Corporations Act 2001* is set out on page 4, and forms part of the Directors' Report for the half year ended 31 December 2025.

Signed in accordance with a resolution of the Directors.



Adam Taylor

Dated at Perth this 6 day of March 2026.



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06 March 2026

Board of Directors
Rokeby Resources Limited
Suite 1 / 11 Ventnor Avenue
WEST PERTH WA 6005

Dear Sirs

RE: ROKEBY RESOURCES LIMITED

In accordance with section 307C of the *Corporations Act 2001*, I am pleased to provide the following declaration of independence to the directors of Rokeby Resources Limited.

As Audit Director for the review of the financial statements of Rokeby Resources Limited for the half-year ended 31 December 2025, I declare that to the best of my knowledge and belief, there have been no contraventions of:

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

Yours faithfully

STANTONS INTERNATIONAL AUDIT AND CONSULTING PTY LTD
(An Authorised Audit Company)

Eliya Mwale
Director

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the half year ended 31 December 2025

	Note	31 December 2025 \$	31 December 2024 \$
Interest received		8,151	6,014
Total income		8,151	6,014
Exploration and evaluation expenditure written off		(87,369)	(22,959)
Capitalised exploration written off	3	(1,844,560)	-
Directors' fees		(75,000)	(87,576)
Salaries and wages		(269,422)	(274,060)
Administrative expenses		(123,234)	(42,407)
Corporate expenses		-	(213,021)
Professional fees		(92,249)	(44,868)
Listing and share registry expenses		(81,947)	(40,919)
Depreciation and amortisation		(81,104)	(63,203)
Share based payments	6	(119,627)	(299,456)
Foreign exchange gains/(losses)		(133)	1,071
Loss before income tax		(2,766,494)	(1,081,384)
Income tax expense		-	-
LOSS FOR THE PERIOD		(2,766,494)	(1,081,384)
OTHER COMPREHENSIVE INCOME FOR THE PERIOD			
Items that will not be reclassified subsequently to profit or loss			
Items that may be reclassified subsequently to profit or loss			
Exchange differences arising on translation of foreign operations		-	-
TOTAL COMPREHENSIVE PROFIT / (LOSS) FOR THE PERIOD		(2,766,494)	(1,081,384)
Profit / (Loss) attributable to:			
- Members of Rokeby Resources Limited		(2,766,494)	(1,081,384)
Total Comprehensive Profit / (Loss) attributable to			
- Members of Rokeby Resources Limited		(2,766,494)	(1,081,384)
LOSS PER SHARE			
Basic and diluted profit / (loss) per share (cents per share)		(0.15)	(0.12)

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 31 December 2025

	Note	31 December 2025 \$	30 June 2025 \$
Assets			
Current Assets			
Cash and cash equivalents		851,163	606,544
Trade and other receivables	2	<u>78,962</u>	<u>56,756</u>
Total Current Assets		<u>930,125</u>	<u>663,300</u>
Non-Current Assets			
Plant and equipment		49,775	63,943
Exploration and evaluation expenditure	3	10,102,812	11,018,214
Right-of-use asset		<u>140,912</u>	<u>64,106</u>
Total Non-Current Assets		<u>10,293,499</u>	<u>11,146,263</u>
Total Assets		<u>11,223,624</u>	<u>11,809,563</u>
Liabilities			
Current Liabilities			
Trade and other payables		206,147	242,793
Provisions		11,700	42,845
Lease liability		<u>93,863</u>	<u>63,523</u>
Total Current Liabilities		<u>311,710</u>	<u>349,161</u>
Non-Current Liabilities			
Provisions		-	4,315
Lease Liability		<u>48,490</u>	<u>-</u>
Total Non-Current Liabilities		<u>48,490</u>	<u>4,315</u>
Total Liabilities		<u>360,200</u>	<u>353,476</u>
Net Assets		<u>10,863,424</u>	<u>11,456,087</u>
Equity			
Contributed equity	4	67,553,396	65,556,292
Reserves	6	519,763	343,036
Accumulated losses		<u>(57,209,735)</u>	<u>(54,443,241)</u>
Total Equity		<u>10,863,424</u>	<u>11,456,087</u>

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the half year ended 31 December 2025

	Contributed Equity	Share Option Reserve	Accumulated Losses	Total Equity
	\$	\$	\$	\$
Balance at 1 July 2024	62,656,693	7,780	(52,381,173)	10,283,300
Loss attributable to members of the Company	-	-	(1,081,384)	(1,081,384)
Other comprehensive income for the period	-	-	-	-
Total comprehensive income/(loss) for the period	-	-	(1,081,384)	(1,081,384)
Shares issued	912,483	-	-	912,483
Cost of share issue	(13,000)	-	-	(13,000)
Issue of Share Options	-	299,456	-	299,456
Balance at 31 December 2024	63,556,176	307,236	(53,462,557)	10,400,855
Balance at 1 July 2025	65,556,292	343,036	(54,443,241)	11,456,087
Loss attributable to members of the Company	-	-	(2,766,494)	(2,766,494)
Other comprehensive income for the period	-	-	-	-
Total comprehensive income/(loss) for the period	-	-	(2,766,494)	(2,766,494)
Shares issued	2,160,685	-	-	2,160,685
Cost of share issue	(163,581)	-	-	(163,581)
Employee options issued	-	176,727	-	176,727
Balance at 31 December 2025	67,553,396	519,763	(57,209,735)	10,863,424

The accompanying notes form an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS
For the half year ended 31 December 2025

	31 December 2025 \$	31 December 2024 \$
Cash flows from Operating Activities		
Payments to suppliers and employees	(674,937)	(470,519)
Interest received	8,151	6,014
Net cash (used in) operating activities	<u>(666,786)</u>	<u>(464,505)</u>
Cash flows from Investing Activities		
Payments for exploration and evaluation expenditures	(1,020,362)	(418,169)
Held for sale asset disposal	-	46,277
Payments for property, plant and equipment	(5,418)	(2,222)
Security deposits repaid	4,107	-
New opportunity expenditures	-	(178,096)
Net cash (used in) investing activities	<u>(1,021,673)</u>	<u>(552,210)</u>
Cash flows from Financing Activities		
Proceeds from share issue	1,719,186	844,400
Costs of share issue	(106,481)	(13,000)
Exercise of options	380,000	-
Repayment of lease liability	(59,494)	(43,977)
Net cash provided by financing activities	<u>1,933,211</u>	<u>787,423</u>
Net (decrease)/increase in cash held	244,752	(229,292)
Effect of exchange rate changes on cash and cash equivalents	(133)	1,071
Cash and cash equivalents at the beginning of the half year	<u>606,544</u>	<u>897,929</u>
Cash and cash equivalents at the end of the half year	<u>851,163</u>	<u>669,708</u>

The accompanying notes form an integral part of these financial statements.

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the half year ended 31 December 2025

Statement of Material Accounting Policies

The financial report covers the Company of Rokeby Resources Limited, a listed public company incorporated and domiciled in Australia, and its controlled entities. The financial report was authorised for issue on 6 March 2026 by the Board of Directors.

1. Basis of Preparation

These general purpose interim financial statements for the half year reporting period ended 31 December 2025 (**report period**) have been prepared in accordance with requirements of the Corporations Act 2001 and Australian Accounting Standard AASB 134: Interim Financial Reporting. The Company and its controlled entities (**Group** or **Consolidated Group**) are a for-profit entity for financial reporting purposes under Australian Accounting Standards.

This interim financial report is intended to provide users with an update on the latest annual financial statements for the Group. As such, it does not contain information that represents relatively insignificant changes occurring during the report period within the Group. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Group for the year ended 30 June 2025, together with any public announcements made during the report period.

The same accounting policies and methods of computation have been followed in this interim financial report as were applied in the most recent annual financial statements.

a) New and Revised Accounting Requirements Applicable to the Current Half year Reporting Period

Standards and Interpretations applicable to 31 December 2025

The Group has adopted all of the new or amended Accounting Standards and Interpretation issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Adoption of the new and revised accounting standards does not have any material impact on the disclosures and/or amounts reported in these financial statements.

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

b) Principles of Consolidation

The consolidated financial statements incorporate all of the assets, liabilities and results of the parent (Rokeby Resources Limited) and all of the subsidiaries. Subsidiaries are entities the parent controls. The parent controls an entity when it 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 over the entity. A list of the subsidiaries is provided in Note 11.

The assets, liabilities and results of all subsidiaries are fully consolidated into the financial statements of the Group from the date on which control is obtained by the Group. The consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions, balances and unrealised gains or losses on transactions between Group entities are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the Group.

Equity interests in a subsidiary not attributable, directly or indirectly, to the Group are presented as "non-controlling interests". The Group initially recognises non-controlling interests that are present ownership interests in subsidiaries and are entitled to a proportionate share of the subsidiary's net assets on liquidation at either fair value or at the non-controlling interests' proportionate share of the subsidiary's net assets. Subsequent to initial recognition, non-controlling interests are attributed their share of profit or loss and each component of other comprehensive income. Non-controlling interests are shown separately within the equity section of the statement of financial position and statement of profit or loss and other comprehensive income.

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**For the half year ended 31 December 2025****(c) Going Concern**

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

For the half year ended 31 December 2025, the Group incurred a loss of \$2,766,494 (2024: \$1,081,384) and had net cash inflow of \$244,752 (2024: outflow \$229,292). At the reporting date, the Group had \$851,163 of cash and cash equivalents.

The Directors believe that it is reasonably foreseeable that the Company will continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial report after consideration of the following factors:

- The ability of the Company to raise capital by the issue of additional shares under the *Corporations Act 2001*;
- The ability to curtail administration and operational cash out flows as required; and
- The possibility of the sale of any exploration tenements or property, plant and equipment that the Group holds.

In the event that the Group is unable to obtain sufficient funding for ongoing operating and capital requirements, there is material uncertainty that may cast significant doubt as to whether the Group will continue as a going concern and therefore proceed with realising its assets and discharging its liabilities in the normal course of business at the amounts stated in the financial report. The consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts nor to the amounts and classification of liabilities that may be necessary should the Group be unable to continue as a going concern.

(d) Estimates and judgements

When preparing the Interim Financial Statements, management undertakes a number of judgements, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses. The actual results may differ from the judgements, estimates and assumptions made by management, and will seldom equal the estimated results. The judgements, estimates and assumptions applied in the Interim Financial Statements, including the key sources of estimation uncertainty, were the same as those applied in the Group's last annual financial statements for the year ended 30 June 2025. Significant estimates and judgement made for the period relate to:

- Valuation of share options and recognition of share-based payments
- Assessment of capitalised exploration and evaluation costs and impairment

2. Trade and Other Receivables

	Consolidated	
	31 December	30 June
	2025	2025
	\$	\$
Other receivables	56,905	47,065
Prepayments	22,057	9,691
	<u>78,962</u>	<u>56,756</u>

None of the receivables are past due or impaired.

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the half year ended 31 December 2025

3. Exploration and Evaluation Expenditure

At cost

Balance at beginning of the period	11,018,214	9,783,550
Expenditure incurred and capitalised	929,158	515,461
Expenditure written off (a)	(1,844,560)	(94,490)
Acquisitions	-	813,693
Balance at end of the period	10,102,812	11,018,214

- (a) During the period the Group relinquished its interests in the Jean Elson project (exploration licences 32485, 32486 and 33214). As a results capitalised expenditure associated with those tenements was impaired and \$1,844,560 was written off.

The ultimate recoupment of costs carried forward for exploration and evaluation phases is dependent on the successful development and commercial exploitation or sale of the respective mining areas.

4. Contributed equity

Ordinary shares

Issued and fully paid

67,553,396 65,556,292

	No. of Shares	31 December 2025
Movement in fully paid ordinary shares:		\$
At 1 July 2025	1,576,390,062	65,556,292
2 July 2025 issued at \$0.005 in lieu fees	10,000,000	50,000
2 July 2025 issued at \$0.0054 in lieu of director fees	971,078	5,249
7 July 2025 issued at \$0.008 for exercise of options	47,500,000	380,000
2 August 2025 issued at \$0.009 for share placement	191,020,666	1,719,186
21 October 2025 issued at \$0.0092 in lieu of director fees	679,346	6,250
Less: costs associated with issue of shares	-	(163,581)
At 31 December 2025	1,826,561,152	67,553,396

Movements in options on issue

(ASX RKBOE): 72,775,945 options outstanding over unissued ordinary shares \$0.08 per option with a 31 December 2026 expiry on issue at 30 June 2025 remain on issue at 31 December 2025.

(ASX RKBOF): 149,442,617 options outstanding over unissued ordinary shares \$0.035 per option with a 31 December 2025 expiry on issue at 30 June 2025 expired on 31 December 2025.

(RKBOPT1): 10,000,000 options over unissued ordinary shares \$0.006 per option with a 17 September 2027 expiry lapsed during the period. 30,000,000 options remain on issue at 31 December 2025.

(RKB2 & ICGOPT4): 10,000,000 options over unissued ordinary shares \$0.008 per option with a 17 September 2027 lapsed during the period. 45,000,000 options remain on issue at 31 December 2025.

(RKBOPT3): 47,500,000 options over unissued ordinary shares \$0.008 per option with a 30 April 2026 expiry were exercised during the period. 58,050,000 remain on issue at 31 December 2025.

(RKBPR1): 15,000,000 performance rights with various vesting conditions and a 17 September 2027 expiry remain on issue 31 December 2025.

(RKBOPT5): 10,000,000 options over unissued ordinary shares \$0.00675 per option with a 14 July 2027 expiry were issued during the period and remain outstanding at 31 December 2025.

(RKBOPT6): 10,000,000 options over unissued ordinary shares \$0.009 per option with a 14 July 2027 expiry were issued during the period and remain outstanding at 31 December 2025.

(ASX RKBOPT7): 56,000,000 options over unissued ordinary shares \$0.0065 per option with a 30 November 2028 expiry were issued during the period and remain outstanding at 31 December 2025.

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the half year ended 31 December 2025

5. Segment Information

The Company has identified its operating segments based on the internal reports that are reviewed and used by the Board of Directors (chief operating decision makers) in assessing performance and determining the allocation of resources. The Company operates in the segments of mineral exploration and, up until 12 July 2024, within Peru and Australia. On 12 July 2024 the Company completed the sale of its Peruvian assets and from that date operates in the segment of mineral exploration only in Australia. Accordingly, in the reporting period, the Company operated in mineral exploration in Australia.

The Company is domiciled in Australia. All revenue from external parties is generated from Australia only. Segment revenues are allocated based on the country in which the party is located. From 12 July 2024, all the assets are located in Australia. Segment assets are allocated to countries based on where the assets are located.

6. Share Based Payments

Shares issued to Directors

In accordance with the Company's Directors' Remuneration-Sacrifice Share Plan (Plan), from time to time and subject to shareholder approval, the Board may seek to reduce their cash remuneration through the issue of fully paid ordinary shares (Shares) in the Company, in lieu of cash remuneration, to Directors.

During the financial period ended 31 December 2025, Shares received by directors under the terms of the Plan in lieu of cash consideration have been issued as follows. The deemed issue price of the Shares was the volume weighted average share price of shares sold on the ASX during the 90 days prior to the expiration of the relevant quarter for which the director elected to sacrifice the remuneration.

	31 December 2025	
	Value of shares issued \$	Number of shares issued
Bradley Marwood	11,499	1,650,424

Options issued to Directors and Executives

During the financial period 56,000,000 options were issued to directors and senior executives (2024: 75,000,000). Set out below are summaries of options issued to senior executives.

Grant Date	Expiry Date	Exercise Price (cents)	Value per option at grant date (cents)	Balance at the start of the period Number	Granted during the period Number	Exercised during the period Number	Lapsed during the period Number	Balance at end of the period Number	Vested and Exercisable at end of the period Number
17 Sep '24	17 Sep '27	0.6	0.377	30,000,000	-	-	-	30,000,000	30,000,000
17 Sep '24	17 Sep '27	0.8	0.344	30,000,000	-	-	-	30,000,000	30,000,000
19 Dec '24	17 Sep '27	0.8	0.336	15,000,000	-	-	-	15,000,000	15,000,000
26 May '25	17 Sep '27	0.6	0.19	10,000,000	-	-	(10,000,000)	-	-
26 May '25	17 Sep '27	0.8	0.16	10,000,000	-	-	(10,000,000)	-	-
25 Nov '25	30 Nov '28	.065	0.21	-	56,000,000	-	-	56,000,000	56,000,000
TOTAL				95,000,000	56,000,000	-	(20,000,000)	131,000,000	131,000,000
Weighted average exercise price (cents)				0.71	0.65	-	0.70	0.69	0.69

The weighted average remaining contractual life of share options outstanding at the end of the period was 2.22 years (2024: 2.74 years).

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the half year ended 31 December 2025

6. Share Based Payments (Cont'd)

Fair value of director and executive options granted

During the year 56,000,000 options were issued (2024: 75,000,000). The weighted average fair value of the options granted was 0.21 cents. The price was calculated by using the Binominal Option valuation methodology applying the following inputs:

Number of options issued	56,000,000
Weighted average exercise price (cents)	0.65
Weighted average life of the option (years)	3.0
Weighted average underlying share price (cents)	0.4
Expected share price volatility (%)	100
Risk free interest rate (%)	3.735
Fair value per option (cents)	0.21

The total expenses arising from share-based payment transactions recognised during the year were as follows:

	Consolidated	
	31 December 2025	31 December 2024
	\$	\$
Opening balance of Share Options Reserve	343,036	7,780
Options issued to directors and executives	119,627	299,456
Options issued to lead manager as part capital raise fees	57,100	-
	<u>519,763</u>	<u>307,236</u>

7. Events Subsequent to Reporting Date

Other than as disclosed in this report, there have been no further material items, transactions or events subsequent to 31 December 2025 which, although they do not relate to conditions existing at that date, have not been dealt with in this report and which would cause reliance on the information shown in this report to be misleading.

8. Contingent Liabilities

There are no contingent liabilities at the reporting date.

9. Dividends

No dividends were paid or declared payable during or since the half year.

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the half year ended 31 December 2025

10. Expenditure Commitments

The Group has certain commitments to meet minimum expenditure requirements on the mineral exploration assets in which it has an interest. These commitments are optional and only required if the Company wishes to maintain its rights of earn-in or rights of tenure. Outstanding exploration commitments for not later than one year and for between one and five years are as follows:

	Consolidated 31 December 2025 \$	Consolidated 30 June 2025 \$
Not later than one year	973,559	1,253,472
Between one and five years	401,514	848,888
	<u>1,375,073</u>	<u>2,102,360</u>

In addition to exploration expenditure commitments the Group has certain operating commitments pertaining to non-cancellable operating leases and other non-cancellable agreements contracted for but not recognised in the financial statements:

Not later than one year	-	60,667
Between one and five years	-	-
	<u>-</u>	<u>60,667</u>

11. Controlled Entities

	Country of Incorporation	Percentage Controlled (%)	
		31 December 2025	30 June 2025
Subsidiaries of Rokeby Resources Limited:			
Urcaguary Pty Ltd	Australia	100	100
Dingo Minerals Pty Ltd	Australia	-	100
Stunalara Metals Pty Ltd	Australia	100	100
Subsidiaries of Stunalara Metals Pty Ltd			
Stunalara (Operations Pty Ltd)	Australia	100	100
Placer Gold Pty Ltd	Australia	100	100

DIRECTORS' DECLARATION

The Directors of the Company declare that:

1. The financial statements and notes are in accordance with the Corporations Act 2001, including:
 - (a) complying with Accounting Standard AASB 134 Interim Financial Reporting; and
 - (b) giving a true and fair view of the Group's financial position as at 31 December 2025 and of its performance for the half year ended on that date.
2. In the Directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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

A handwritten signature in black ink, appearing to read 'AT', with a stylized flourish extending to the right.

Adam Taylor
Chairman

Dated at Perth this 6 March 2026.



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INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF ROKEBY RESOURCES LIMITED

Report on the Half-Year Financial Report

Conclusion

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

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

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

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report. We are independent of the 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 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* has been given to the directors of the Company on 06 March 2026.

Material Uncertainty Relating to Going Concern

We draw attention to Note 1(c) of the half year financial statements, which indicates that the Group incurred a loss after tax of \$2,766,494 during the half year ended 31 December 2025 and incurred net cash inflows from operating, investing and financing activities of \$244,752. As of that date, the Group had cash and cash equivalents of \$851,163. As stated in Note 1, the events or conditions, along with other matters, as set forth in Note 1(c), indicate that a material uncertainty exists that may cast significant doubt on the Group'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 Rokeby Resources Limited are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. 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 Group's financial position as at 31 December 2025 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

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

STANTONS INTERNATIONAL AUDIT AND CONSULTING PTY LTD
(An Authorised Audit Company)

Stantons International Audit and Consulting Pty Ltd
Eliya Mwale

Eliya Mwale
Director

West Perth, Western Australia
06 March 2026