
ROX 2 PTY LTD
A.B.N. 73 677 920 786

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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A.B.N. 73 677 920 786

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

I N D E X

Directors' report	3 – 4
Statement of profit & loss	5
Statement of comprehensive income	6
Statement of financial position	7
Statement of changes in equity	8
Statement of cash flows	9
Notes to the financial statements	10 – 19
Directors' declaration	20
Auditor's independent declaration	21
Auditor's report	22 – 23

ROX 2 PTY LTD
A.B.N. 73 677 920 786

DIRECTORS' REPORT

Your directors present their report on the Company for the financial year ended 30 June 2025.

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Gregor A Partington
Michelle A Stokes

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

Review of Operations

The loss of the Company for the financial year after providing for income tax amounted to \$3,026.

Significant Changes in the State of Affairs

No significant changes in the Company's state of affairs occurred during the financial year.

Principal Activities

The principal activities of the Company during the financial year were mineral exploration and related activities.

No significant change in the nature of these activities occurred during the year.

Events Subsequent to the End of the Reporting Period

On 23 June 2025, Mondorox Pty Ltd entered into a non-binding agreement to sell 100% of the issued share capital in its subsidiaries, Rox 1 Pty Ltd and Rox 2 Pty Ltd, to My Foodie Box Limited. Completion is subject to various conditions including regulatory and shareholder approvals. No adjustments have been made to these financial statements in respect of this transaction.

Likely Developments and Expected Results of Operations

Likely developments in the operations of the Company 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 Company.

Environmental Regulation

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

Dividends

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

Options

No options over issued shares or interests in the Company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

No shares or interests in the Company have been issued during or since the end of the year as a result of the exercise of an option over unissued shares or interests

ROX 2 PTY LTD
A.B.N. 73 677 920 786

DIRECTORS' REPORT

Indemnification of Officers

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 the Company.

Proceedings on Behalf of Company

No person has applied for leave of 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.

The Company was not a party to any such proceedings during the year.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under s 307C of the Corporations Act 2001 is set out on page 21.

This directors' report is signed in accordance with a resolution of the Board of Directors:



Gregor A Partington
Director



Michelle A Stokes
Director

Date: 22 August 2025

Perth, Western Australia

ROX 1 PTY LTD
A.B.N. 73 677 920 786

STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$
Revenue	2	-
Other expenses		(3,026)
		<hr/>
(Loss) before income tax		(3,026)
Income tax (expense)		-
		<hr/>
Loss for the year		(3,026)
		<hr/> <hr/>
Loss attributable to:		
Members of the entity		(3,026)
		<hr/> <hr/>

The accompanying notes form part of these financial statements

ROX 2 PTY LTD
A.B.N. 73 677 920 786

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$
(Loss)/Profit for the year	(3,026)
Other comprehensive income	
Items that will not be reclassified subsequently to profit or loss:	
Loss on revaluation of land and buildings, net of tax	-
Increase in net fair value gain on investments in equity instruments designated as at fair value through other comprehensive income	-
Total other comprehensive income for the year	<u>(3,026)</u>
Total comprehensive income for the year	<u>(3,026)</u>
Total comprehensive income attributable to: Owners of the entity	<u><u>(3,026)</u></u>

The accompanying notes form part of these financial statements

ROX 2 PTY LTD
A.B.N. 73 677 920 786

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025 \$
CURRENT ASSETS		
Cash and cash equivalents	3	1
TOTAL CURRENT ASSETS		<u>1</u>
NON-CURRENT ASSETS		
Financial asset	4	10,366
TOTAL NON-CURRENT ASSETS		<u>10,366</u>
TOTAL ASSETS		<u><u>10,367</u></u>
CURRENT LIABILITIES		
Trade and other payables	5	13,392
TOTAL CURRENT LIABILITIES		<u>13,392</u>
TOTAL LIABILITIES		<u><u>13,392</u></u>
NET ASSETS/(LIABILITIES)		<u><u>(3,025)</u></u>
EQUITY		
Issued capital	6	1
Retained earnings		(3,026)
TOTAL EQUITY		<u><u>(3,025)</u></u>

The accompanying notes form part of these financial statements

ROX 2 PTY LTD
A.B.N. 73 677 920 786

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Issued Capital Ordinary \$	Retained Earnings \$	Total \$
Balance at 1 July 2024	1	-	1
Comprehensive income			
Loss for the year	-	(3,026)	(3,026)
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year attributable to owners of the company	-	(3,026)	(3,026)
Transactions with owners, in their capacity as owners, and other transfers			
Dividends paid or provided for	-	-	-
	<hr/>	<hr/>	<hr/>
Total transactions with owners, and other transfers	-	-	-
	<hr/>	<hr/>	<hr/>
Balance at 30 June 2025	1	(3,026)	(3,025)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of these financial statements

ROX 2 PTY LTD
A.B.N. 73 677 920 786

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments to suppliers and employees	9	(3,026)
Net cash generated by operating activities		<u>(3,026)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for mining exploration		(10,366)
Net cash used in investing activities		<u>(10,366)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Loans received		13,392
Net cash generated by / (used in) financing activities		<u>13,392</u>
Net increase in cash and cash equivalents held		-
Cash and cash equivalents at beginning of financial year		<u>1</u>
Cash and cash equivalents at end of financial year	3	<u><u>1</u></u>

The accompanying notes form part of these financial statements

ROX 2 PTY LTD
A.B.N. 73 677 920 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

The financial statements cover Rox 2 Pty Ltd as an individual entity. Rox 2 Pty Ltd is a company limited by shares, incorporated and domiciled in Australia.

The financial statements were authorised for issue on 22nd August 2025 by the directors of the Company.

The financial statements of the Company, with the exception of the statement of cash flows, are prepared on an accrual basis.

Note 1: Summary of material accounting policy information

Basis of Preparation

These general-purpose financial statements have been prepared in accordance with the Corporations Act 2001, Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board and International Financial Reporting Standards as issued by the International Accounting Standards Board. The Company is a for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information have been prepared on an accrual 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

Going Concern

The financial statements have been prepared on a going concern basis. Mondorox Pty Ltd, the sole shareholder of Rox 2 Pty Ltd, has committed to provide financial support to the company until completion of the sale of its issued share capital. On 23 June 2025, a non-binding agreement was entered into for the sale of Rox 2 Pty Ltd to My Foodie Box Limited. Subject to successful completion of the transaction, My Foodie Box Limited has committed to provide ongoing financial support for at least 12 months from the date of completion. Based on these support arrangements, the directors believe the company will be able to meet its obligations as and when they fall due.

Accounting Policies

a. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income for the current period. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority using tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited outside profit or loss when the tax relates to items that are recognised outside profit or loss or arising from a business combination.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 1: Summary of material accounting policy information (continued)

A deferred tax liability shall be recognised for all taxable temporary differences, except to the extent that the deferred tax liability arises from:

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

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability. With respect to non-depreciable items of property, plant and equipment measured at fair value and items of investment property measured at fair value, the related deferred tax liability or deferred tax asset is measured on the basis that the carrying amount of the asset will be recovered entirely through sale. When an investment property that is depreciable is held by the Company in a business model whose objective is to consume substantially all of the economic benefits embodied in the property through use over time (rather than through sale), the related deferred tax liability or deferred tax asset is measured on the basis that the carrying amount of such property will be recovered entirely through use.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Where temporary differences exist in relation to investments in subsidiaries, branches, associates and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (i) a legally enforceable right of set-off exists; and (ii) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

b. Fair Value of Assets and Liabilities

The Company measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Company would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 1: Summary of material accounting policy information (continued)

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

c. Impairment of Assets

At the end of each reporting period, the company 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, including dividends received from subsidiaries, associates or joint ventures deemed to be out of pre-acquisition profits. 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 Standard (eg 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 Standard.

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

Impairment testing is performed annually for goodwill, intangible assets with indefinite lives and intangible assets not yet available for use.

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

d. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 1: Summary of material accounting policy information (continued)

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

e. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the company retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

f. Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Key estimates

(i) Impairment

The Company assesses impairment at the end of each reporting period by evaluating the conditions and events specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

No impairment has been recognised at the end of the reporting period.

Key judgements

(i) Uncertainty over income tax treatments

The company has used its best estimate in instances where accounting for income tax treatments that have yet to be accepted by tax authorities, in scenarios where it may be unclear how tax law applies to a particular transaction or circumstance, or whether a taxation authority will accept an entity's tax treatment.

ROX 2 PTY LTD
A.B.N. 73 677 920 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2025
\$

Note 2: Profit for the Year

Profit before income tax from continuing operations includes the following specific expenses:

a. **Other Expenses:**

General expense

3,026

3,026

Note 3: Cash and Cash Equivalents

Cash at bank and on hand

1

1

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows are reconciled to items in the statement of financial position as follows:

Cash at bank and on hand

1

1

Note 4: Financial Asset

Exploration expenditure

10,366

10,366

Note 5: Trade and Other Payables

CURRENT

Unsecured liabilities:

Loans from related parties

13,392

Total trade and other payables

13,392

a. **Financial liabilities at amortised cost classified as trade and other payables**

Trade and other payables:

- total current

13,392

- total non-current

-

No interest is payable on outstanding payables during this period.

ROX 2 PTY LTD
A.B.N. 73 677 920 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 6: Issued Capital

1 (2024: 1) fully paid ordinary shares	1
a. Ordinary Shares	
At the beginning of the reporting period	1
At the end of the reporting period	1

Ordinary shareholders participate in dividends and the proceeds on winding up of the Entity in proportion to the number of shares held.

At the shareholders' meetings each ordinary share is entitled to one vote when a poll is called; otherwise each shareholder has one vote on a show of hands.

b. Capital Management

Management controls the capital of the Company in order to maintain a good debt to equity ratio, provide the shareholders with adequate returns and ensure that the Company can fund its operations and continue as a going concern.

The Company's debt and capital include ordinary share capital and financial liabilities, supported by financial assets.

There are no externally imposed capital requirements.

Management effectively manages the Company's capital by assessing the Company's financial risks and adjusting its capital structure in response to changes in these risks and in the market. These responses include the management of debt levels, distributions to shareholders and share issues.

There have been no changes in the strategy adopted by management to control the capital of the Company since the prior year.

Note 7: Contingent Liabilities and Contingent Assets

There are no potential financial effects of contingent liabilities that may become payable.

Note 8: Related Party Transactions

Related Parties

The Company's main related parties are as follows:

a. Entities Exercising Control over the Company

The ultimate Parent Entity, which exercises control over the Company is Mondorox Pty Ltd.

b. Key Management Personnel

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 is considered key management personnel.

ROX 2 PTY LTD

A.B.N. 73 677 920 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 8: Related Party Transactions (continued)

c. Entities Subject to Significant Influence by the Company

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity that holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

Mondorox Pty Ltd is an entity over which the Company exercises significant influence by holding 100% voting power in proportion to ownership of Rox 2 Pty Limited's shares.

d. Other related parties

Other related parties include close family members of key management personnel or significantly influenced by those key management personnel, individually or collectively with their close family members.

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 related parties:

	2025
	\$
(i) Purchase of goods and services	
Other related parties:	
A company controlled by Gregory Partington & Michelle Stokes provided exploration management services during the year under normal commercial terms and conditions	7,607

Unsecured loans are made to other related parties on an arm's length basis. No repayment terms have been set for each loan. No interest is payable on the loans.

(iii) Trade and other payables
Ultimate Parent:

Mondorox Pty Ltd has made loans to the company, unsecured and at call under normal commercial terms and conditions	13,392
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Note 9: Cash Flow Information

a. Reconciliation of Cash Flows from Operating Activities with Profit after Income Tax

Loss after income tax	(3,026)
	<u>(3,026)</u>

ROX 2 PTY LTD
A.B.N. 73 677 920 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 10: Financial Risk Management

The Company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, bank loans and overdrafts.

The totals for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows:

	2025 \$
Financial assets	
Financial assets at amortised cost:	
– cash and cash equivalents	1
Total financial assets	<u>1</u>
Financial liabilities	
Financial liabilities at amortised cost:	
– trade and other payables	13,392
Total financial liabilities	<u>13,392</u>

Financial Risk Management Policies

The directors' overall risk management strategy seeks to assist the Company in meeting its financial targets, while minimising potential adverse effects on financial performance. Risk management policies are approved and reviewed by the Board of Directors on a regular basis. These include the credit risk policies and future cash flow requirements.

The main purpose of non-derivative financial instruments is to raise finance for company operations. The Company does not have any derivative instruments at 30 June 2025.

Specific Financial Risk Exposures and Management

The main risks the Company is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk and other price risk.

ROX 2 PTY LTD
A.B.N. 73 677 920 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 10: Financial Risk Management (continued)

There have been no substantive changes in the types of risks the Company is exposed to, how these risks arise, or the Board's objectives, policies and processes for managing or measuring the risks from the previous period.

a. Credit Risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to the Company.

Credit risk is managed through maintaining procedures ensuring, to the extent possible, that customers and counterparties to transactions are of sound credit worthiness, which includes the utilisation of systems for the approval, granting and renewal of credit limits, the regular monitoring of exposures against such limits and the monitoring of the financial stability of significant customers and counterparties. Such monitoring is used in assessing receivables for impairment. Depending on the division within the Company, credit terms are generally 14 to 30 days from the date of invoice.

Risk is also minimised through investing surplus funds in financial institutions that maintain a high credit rating or in entities that the finance committee has otherwise cleared as being financially sound. Where the Company is unable to ascertain a satisfactory credit risk profile in relation to a customer or counterparty, the risk may be further managed through title retention clauses over goods or obtaining security by way of personal or commercial guarantees over assets of sufficient value which can be claimed against in the event of any default.

Credit risk exposures

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period, excluding the value of any collateral or other security held, is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position. Credit risk also arises through the provision of financial guarantees, as approved at board level, given to third parties in relation to obligations under its bank bill facility.

The Company has no significant concentrations of credit risk with any single counterparty or group of counterparties.

Trade and other receivables that are neither past due nor impaired are considered to be of high credit quality.

Credit risk related to balances with banks and other financial institutions is managed by the finance committee in accordance with approved board policy. Such policy requires that surplus funds are only invested with counterparties with a Standard and Poor's rating of at least AA. The following table provides information regarding the credit risk relating to cash and money market securities based on Standard and Poor's counterparty credit ratings:

	2025
	\$
Cash and cash equivalents:	
– AA rated	-
	-
	-

ROX 2 PTY LTD
A.B.N. 73 677 920 786

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note 10: Financial Risk Management (continued)

b. Liquidity Risk

Liquidity risk arises from the possibility that the Company might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The Company manages this risk through the following mechanisms:

- obtaining funding from a variety of sources; and
- maintaining a reputable credit profile.

	2025	
	Carrying Amount \$	Fair Value \$
Financial assets		
Financial assets at amortised cost:		
- cash and cash equivalents ⁽ⁱ⁾	1	1
Total financial assets at amortised cost	1	1
Total financial assets	1	1
 Financial liabilities at amortised cost		
Trade and other payables ⁽ⁱ⁾	13,392	13,392
Total financial liabilities	13,392	13,392

- (i) Cash and cash equivalents, trade and other receivables, and trade and other payables are all short-term instruments in nature whose carrying amount is equivalent to fair value. The fair values of receivables and payables are determined on the basis of an income approach using a discounted cash flow methodology. Discount rates are based on market interest rates for similar instruments depending upon the nature of the instrument.

Note 11: Entity Details

The registered office of the Company is:
Rox 2 Pty Ltd
Level 1, 255 Beaufort Street
PERTH WA 6000

The principal place of business is:
Rox 2 Pty Ltd
11 Bartlett Place
PORT DENISON WA 6525

ROX 2 PTY LTD
A.B.N. 73 677 920 786

DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Rox 2 Pty Ltd, the directors of the Company declare that:

1. The financial statements and notes, as set out on pages 3 to 19, are in accordance with *Corporations Act 2001* and:
 - a) comply with Australian Accounting Standards, which, as stated in accounting policy Note 1 to the financial statements, constitutes compliance with International Financial Reporting Standards; and
 - b) give a true and fair view of the financial position as at 30 June 2025 and of the performance for the year ended on that date of the Company.
2. In the directors' opinion there are reasonable grounds to believe that Rox 2 Pty Ltd will be able to pay its debts as and when they become due and payable.



Gregor A Partington
Director



Michelle A Stokes
Director

Date: 22nd August 2025

Perth, Western Australia



JUPITER AUDIT
Add Value

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF
ROX 2 PTY LTD**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been:

- i) No contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii) No contraventions of any applicable code of professional conduct in relation to the audit.

Zhenglei Fu
Registered Auditor
Jupiter Audit
Perth, 22 August 2025



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0433 287 999



JUPITER AUDIT
Add Value

Independent Auditor's Report To the Director of Rox 2 Pty Ltd

Report on the audit of the financial report

Opinion

We have audited the financial report of Rox 2 Pty Ltd ('the "Company"') which, comprises the statement of financial position as at 30 June 2025, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Rox 2 Pty Ltd is in accordance with the *Corporation Act 2001*, Including

- Giving a true and fair view of the company's financial position as at 30 June 2025, and of its financial performance for the year then ended and;
- 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 Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants ("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*, which has given to directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Emphasis of Matter – Going Concern

We draw attention to Note 1 in the financial report, which describes the basis for preparing the financial statements on a going concern basis. The company has historically relied on financial support from its sole shareholder, Mondorox Pty Ltd, and a non-binding agreement was entered into on 23 June 2025 for the sale of the company to My Foodie Box Limited. Subject to successful completion, My Foodie Box Limited has indicated its intention to provide ongoing financial support. Our opinion is not modified in respect of this matter.

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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 annual report for the year ended 30 June 2025 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 the financial report that gives a true and fair view in accordance with the Australian Accounting Standards and the *Corporation Act 2001* and for such internal control as the directors determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the directors are responsible for assessing the Company's ability 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 Company 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Joey Fu
Jupiter Audit
Perth, 22 August 2025



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