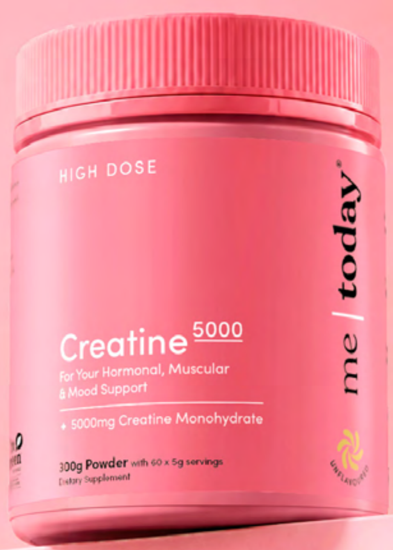
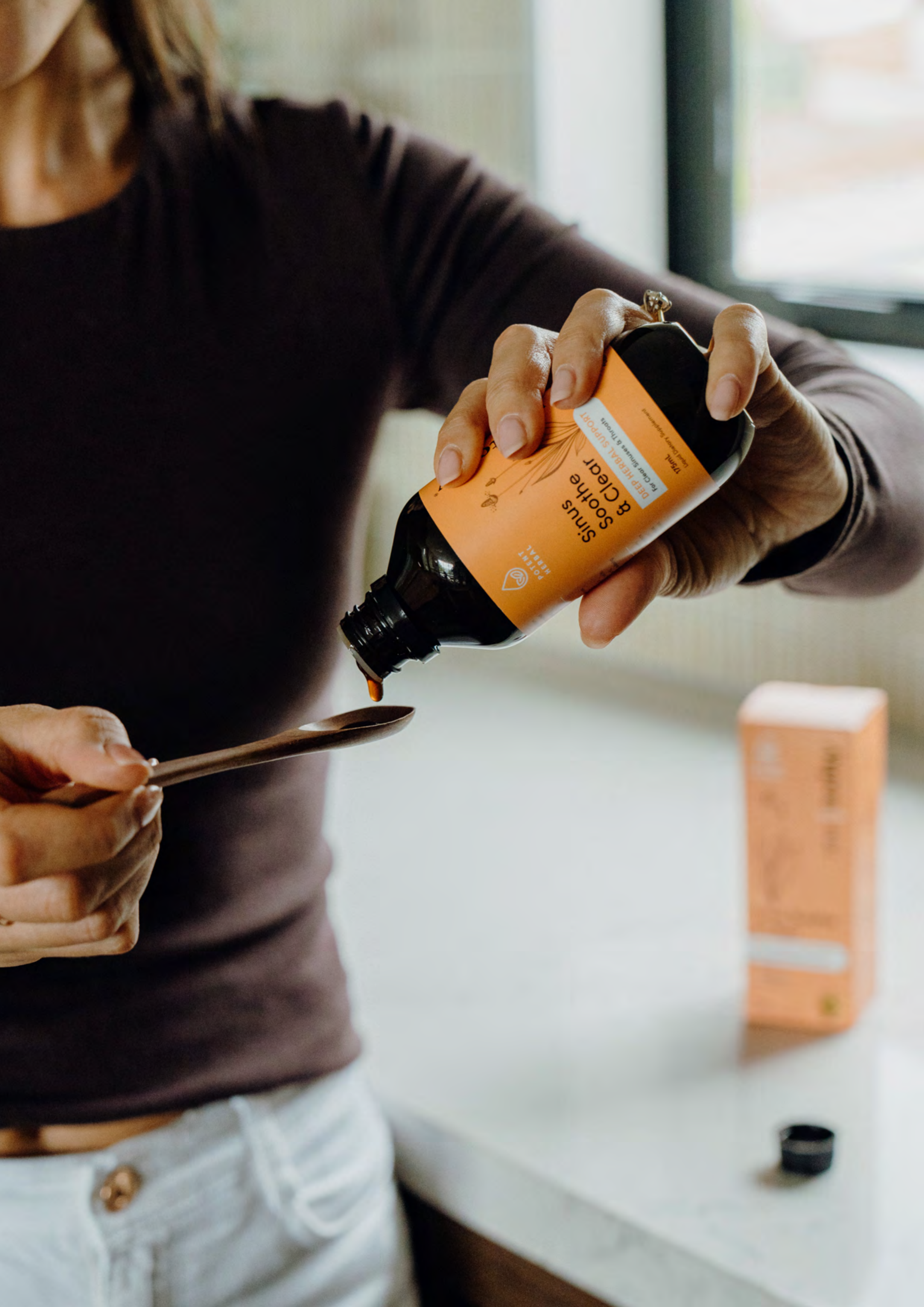
Annual Report

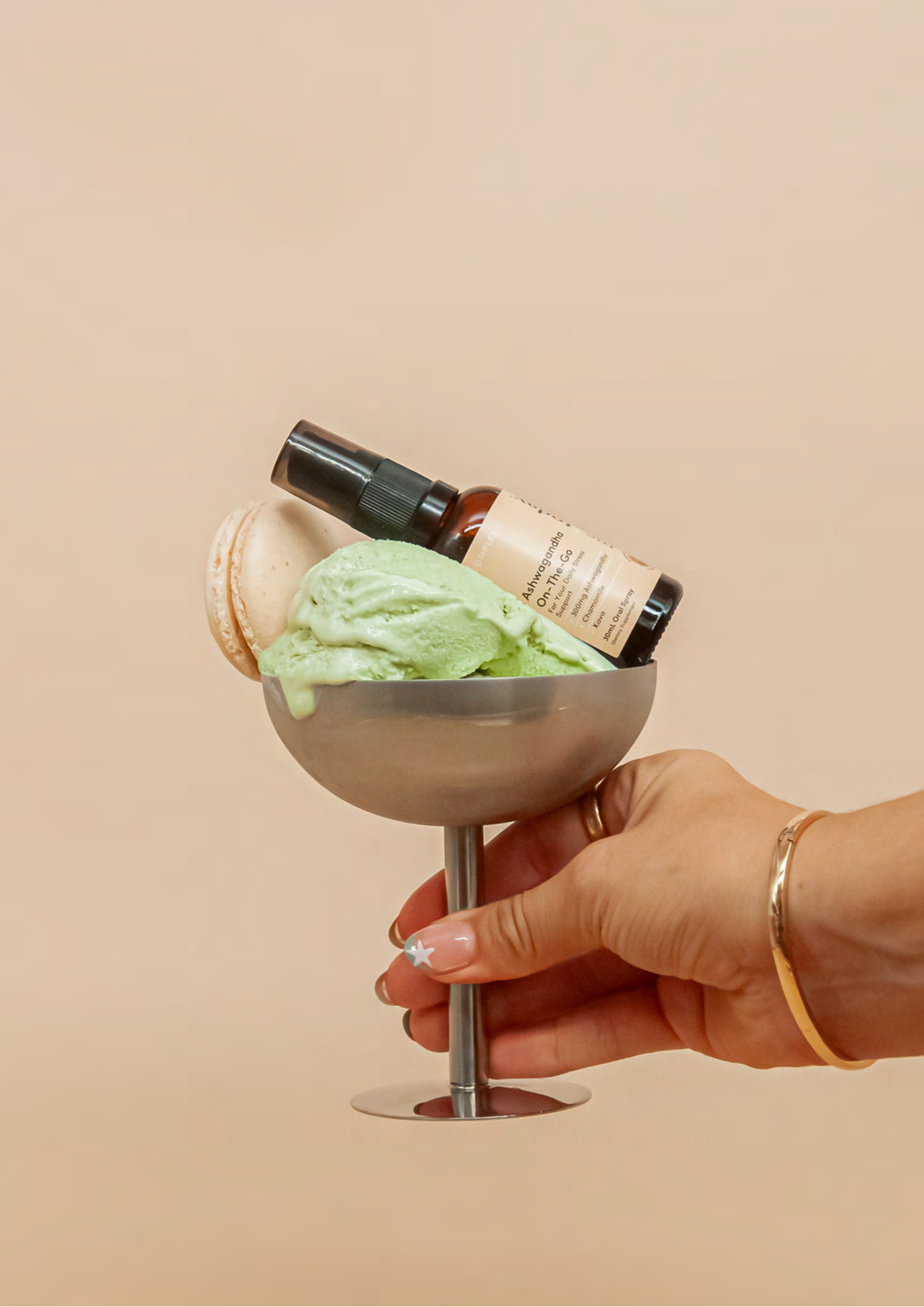
FOR THE YEAR ENDED
30 JUNE 2026



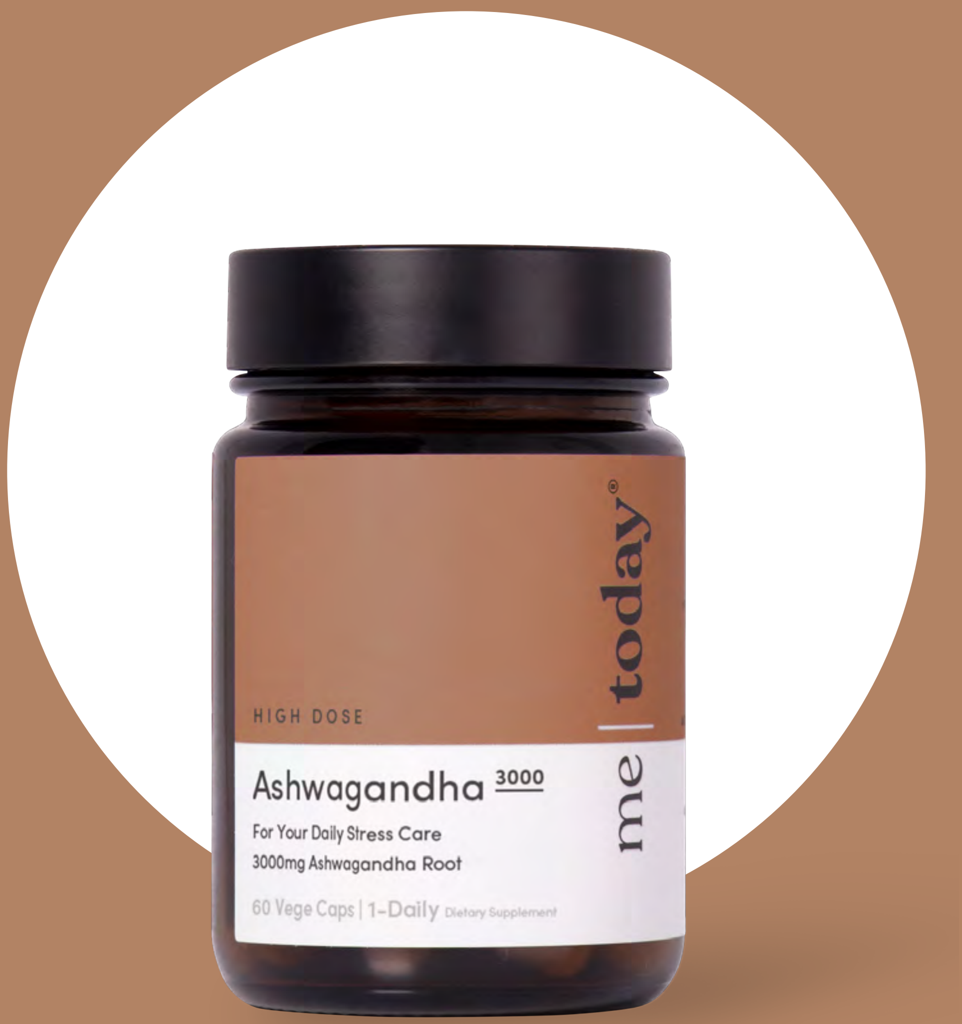
me | today®


Sinus Soothe & Clear
DEEP HERBAL SUPPORT
For Clear Sinuses & Throats
175mL
Liquid Dietary Supplement
POTENT HERBAL

Contents


OMPLEX
Ashwagandha
On-The-Go
For Your Daily Stress
Support
300mg Ashwagandha
Chamomile
Kava
30mL Oral Spray
Dietary Supplement

Chair & CEO Report



Dear Shareholder,

Me Today's financial results for the year ended 30 June 2026, presented in the annual report, reflect the trading of the Me Today brand including the China Licensing Agreement and the agency business. The King Honey results are presented as a discontinued operation in the financial statements.

The Group recorded net revenue of $6.53m and a net profit after tax of $2.66m, which included a $4.12m gain recognised on the loss of control of King Honey. Excluding this gain, the loss before tax was $1.46m, compared to a loss of $2.37m in FY25. The operating EBITDA loss was $1.23m, compared to $2.14m in FY25.

Gross revenue for the Group, before the cost of marketing services provided to a customer, was $7.96m, an increase of 36% on FY25, and ahead of the guidance of $7.4m provided to the market in May 2026. This was made up of Me Today brand and agency sales of $6.47m, licence fee revenue from China of $1.11m, and $0.38m from other brands.

On 27 July 2025, the directors of King Honey requested that the Bank of New Zealand appoint receivers and managers over its assets, having been unable to secure a viable funding solution or conclude a sale of the business. King Honey was ring-fenced from the Me Today group in 2024, when an agreement was reached with the Group's lenders to remove Me Today from the King Honey debt security group, meaning Me Today has no financial obligations in relation to King Honey's debts.

Following the receivership, King Honey's net liabilities are no longer the responsibility of the Group, resulting in a $4.1m gain being recognised in the FY26 financial statements. While the decision to appoint receivers to King Honey was not the preferred outcome, it has ultimately had a positive impact on the Group's balance sheet, which now shows net assets of $2.51m, compared to net liabilities of $2.34m at 30 June 2025. The Group held cash of $1.83m at year end, compared to $1.26m in FY25.

The Me Today brand remains committed to Manuka honey, viewing it as an important and sought-after product from New Zealand that attracts strong interest from international markets. Me Today continues to source honey through its contract packing arrangements.

Me Today Brand and Warrant Funding

Me Today will continue to prioritise its strategy of growth within the New Zealand market, supported by opportunities internationally as explained further below. Together with the focus on market growth, the Group will continue to invest in new product development and brand. The board, founding shareholders and management remain committed to growing the brand and believe in the foundation created to build a successful global brand.

Entities associated with founding shareholders Grant Baker and Stephen Sinclair have provided irrevocable commitments to exercise a minimum number of Series 1 Warrants in October 2026, securing the Company a minimum of $1.59m of new capital. This follows the bonus issue of Series 1 and Series 2 Warrants to all shareholders in November 2025, each exercisable at 6 cents per share.

The commitments from our founding shareholders reflect their ongoing confidence in the brand and provide the Company with certainty of funding to continue investing in product development, marketing and international growth.

Me Today Brand Update

The Me Today strategy is to focus on New Zealand as its core market, with success at home providing a platform to grow internationally. Outside New Zealand, the brand continues a targeted strategy with the Chinese partnership as the biggest opportunity, and priority markets in South East Asia, the USA, Japan,the UAE and Ireland.

Alongside this market expansion, the brand continues to focus on growing its presence through above-the-line marketing activity and investment in new product development. FY26 has seen continued investment in marketing presence through radio and outdoor advertising, together with investment online through social media and other channels.

FY26 has seen the launch of 15 new products, including the Me Today Potent Herbal liquid range, new formats across capsules and resin, and the brand's first entry into powdered supplements with five new functional powder blends. In July 2026, the brand also launched new Daily and Sports Electrolyte ranges. A further 20 new products are planned for launch across the remainder of the 2026 calendar year, reflecting the ongoing importance of a product-led strategy as consumers look for new and trending ingredients.

New Zealand

Me Today's New Zealand home market continues to grow, with a new planogram introduced in March 2026 lifting the brand's visibility in store. Scan data shows retail sales through our largest NZ retail partner are up 85% in the 12 months to 19 August 2026 compared to the prior 12-month period. Through the introduction of new products and increased sales, the brand is looking to continue this growth through an increased presence within its channels. Retail partnerships remain important, as a larger footprint in store will provide a continued increase in sales.

China

In China, the partnership with our licensing partner continues to expand. Licence fee revenue for the year to 31 March 2026 was $1.1m, compared to $0.45m in the prior year, reflecting the move to a revenue-based fee structure. During the year our partner achieved the revenue targets required to increase its ownership of the Me Today China trademark on two occasions, taking its total ownership to 40%. The focus in China includes promoting Me Today across the Chinese TikTok platform, Douyin, and expanding further into other online platforms and direct-to-consumer sales models.

South East Asia

Me Today has signed an exclusive distribution agreement covering Singapore, Malaysia, Thailand and Vietnam, with minimum sales targets over a five-year period. The launch is occurring first in Singapore, with an opening purchase order for ten products fulfilled between June and August 2026. Malaysia is expected to follow in the 2027 calendar year, with the remaining markets progressing through registration thereafter.

Other Markets

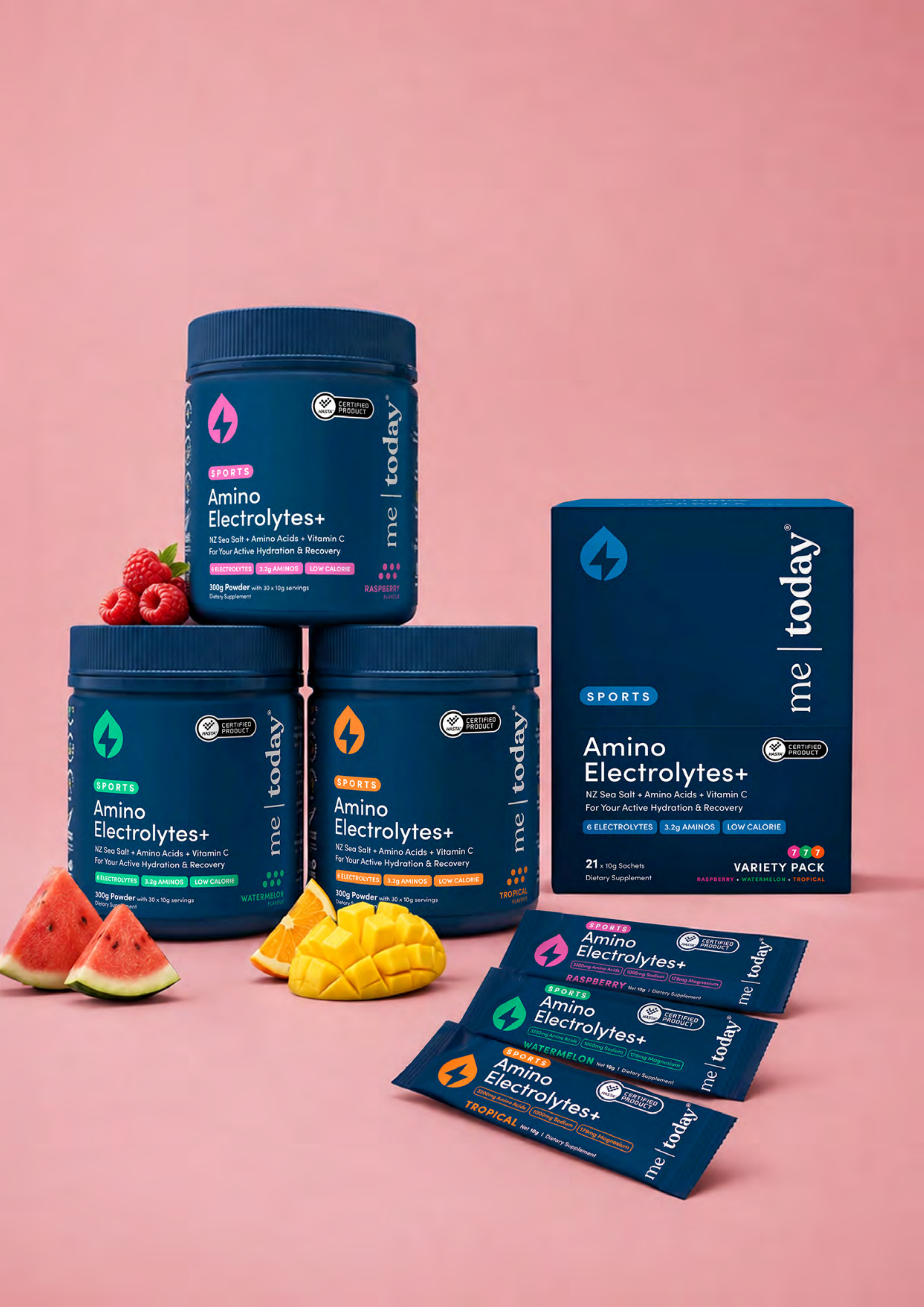
Outside New Zealand, China and South East Asia, Me Today continues to focus on opportunities in the USA, Japan, the UAE and Ireland. The USA market continues to grow with a focus on both offline and online channels. The offline business is Manuka honey focused, with orders of $1.06m during the year in the grocery and consumer retail channels. In Japan, Me Today continues to sell Manuka honey with an established partner.

The board would like to thank shareholders for their support over the past year, which has been an exciting year of growth for the brand. The board would also like to thank our employees and suppliers for their hard work and support during the 2026 financial year. The board, founding shareholders and management are excited by the platform created for the brand and look forward to the continued growth and opportunities in 2027 and beyond.

This annual report is dated 25 September 2026 and is signed on behalf of the Board by:

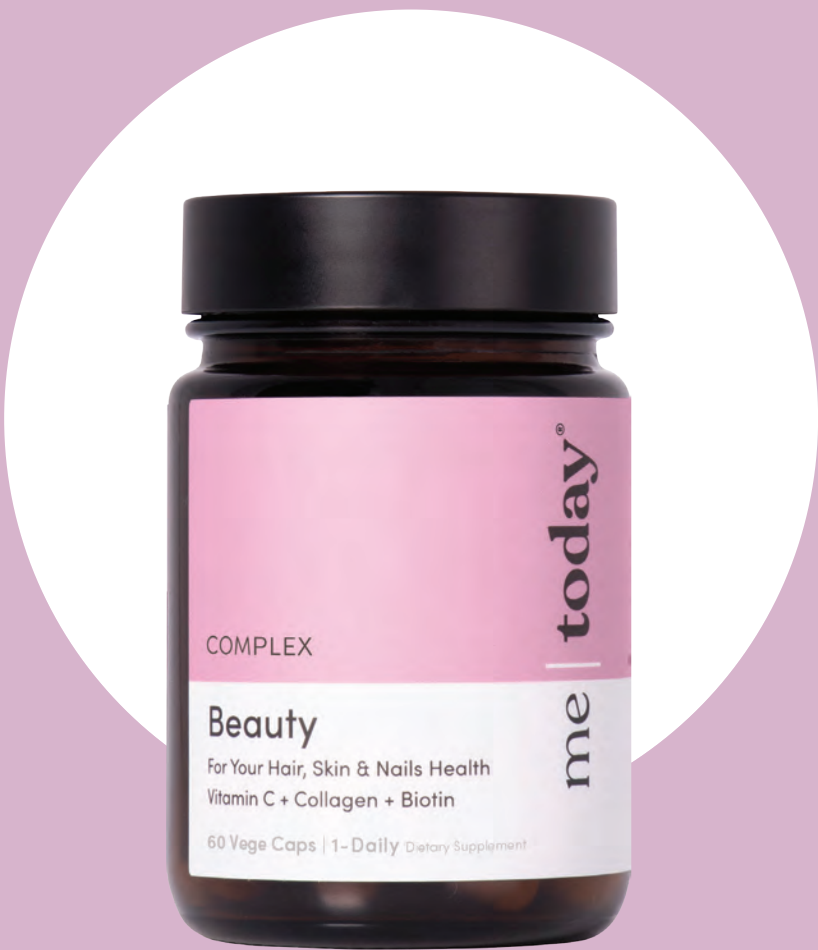
Grant Baker
Chairman

Stephen Sinclair
CEO



SPORTS
Amino Electrolytes+
NZ Sea Salt + Amino Acids + Vitamin C
For Your Active Hydration & Recovery
6 ELECTROLYTES
3.2g AMINOS
LOW CALORIE
300g Powder with 30 x 10g servings
Dietary Supplement
RASPBERRY
WATERMELON
TROPICAL
CERTIFIED PRODUCT
me | today
21 x 10g Sachets
VARIETY PACK
RASPBERRY • WATERMELON • TROPICAL

Directors' Profiles



Grant Baker

NON-EXECUTIVE CHAIRMAN

Appointed to the Board, March 2020
Grant Baker has wide experience at a senior level in both public and private New Zealand companies. He is currently the chairman of Turners Automotive Group, a position he has held for more than 17 years. He was a cofounder of The Business Bakery and has a number of successes under his belt, including being chairman of both 42 Below vodka and Trilogy International. 42 Below was sold to Bacardi in 2006, and Trilogy was sold to CITIC Group. Grant is also a cancer survivor and has a strong interest in the health and wellbeing sector. He was the founder and Chairman of The Gut Cancer Foundation, a position he held for more than 10 years.

Grant is not considered to be an independent director under the NZX Listing Rules as The Baker Investment Trust No 2 of which he is a Trustee is a substantial product holder of Me Today.

Stephen Sinclair

CHIEF EXECUTIVE OFFICER / EXECUTIVE DIRECTOR

Appointed to the Board, March 2020
Stephen is a Chartered Accountant, and spent the early part of his career with PriceWaterhouseCoopers. In 1999 he started working with Grant Baker and since then has been involved with numerous successful startups, including 42 Below, Ecoya and Trilogy, and was involved in the recapitalisation of Dorchester Pacific which is now the Turners Automotive Group.

Stephen is not considered to be an independent director under the NZX Listing Rules as he is the Chief Executive Officer. Also The Sinclair Investment Trust of which he is a Trustee, is a substantial product holder of Me Today.

Michael Kerr

FOUNDER / EXECUTIVE DIRECTOR

Appointed to the Board, March 2020
Michael holds a Bachelor of Commerce degree, majoring in marketing and management, from the University of Auckland. Michael has worked in sales and marketing roles for several local and multinational businesses. More recently he was responsible for establishing the Swisse brand in New Zealand across multiple retail channels, and was the general manager of the skincare brand, Trilogy. Michael's career spans 25 years, in which time he has developed a wealth of knowledge both locally and internationally of how to create and grow brands in the Health and Wellness space.

Michael is not considered to be an independent director under the NZX Listing Rules as he is an employee, and M & N Kerr Holdings Limited of which he is a director, is a substantial product holder of Me Today.

Hannah Barrett

INDEPENDENT DIRECTOR

Appointed to the board, March 2020
Hannah has a Bachelor of Commerce degree, majoring in commercial law and accounting, from Victoria University and is a qualified Chartered Accountant. Hannah spent three years working at PricewaterhouseCoopers in the Financial Advisory team working on assignments for global companies as well as New Zealand based businesses and individuals. Hannah also runs her own business specialising in digital consulting and marketing. Hannah supports a number of charities and is an ambassador for Sweet Louise.

Roger Gower

INDEPENDENT DIRECTOR

Appointed to the Board, July 2008
Roger has wide experience as a company executive, director and Chairman in both public and private companies. He is currently Chairman of PrimePort Timaru Limited. Roger had a corporate career in logistics and transportation; he has a BCom from the University of Auckland, an MBA from Massey University and an MPhil from the University of Cambridge.

Antony Vriens

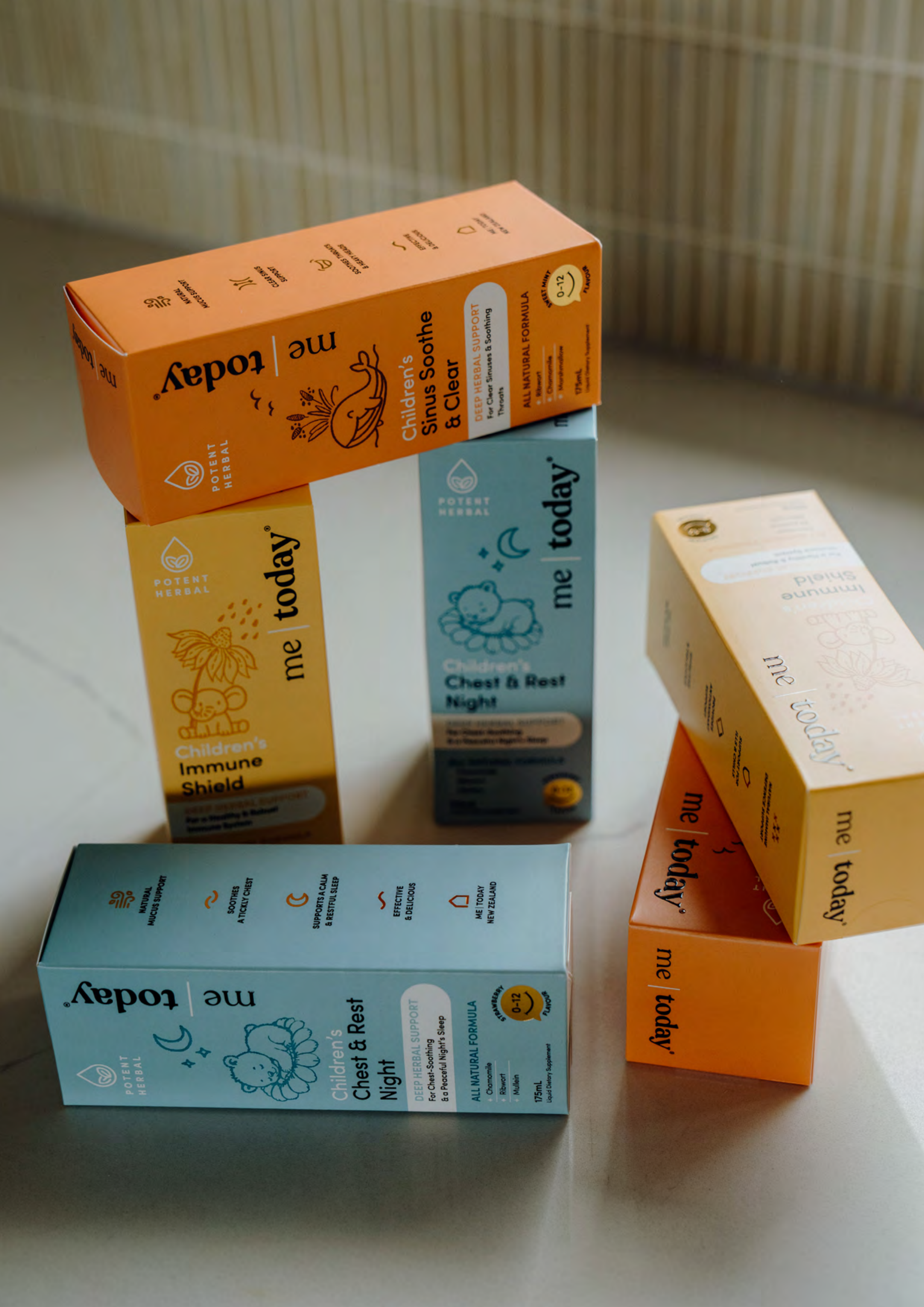
INDEPENDENT DIRECTOR

Appointed to the board, March 2020
Antony is a seasoned executive with a long career in health and financial services across New Zealand, Australia and Asia. He is currently an Independent Director of Turners Automotive Group and Chairman of Autosure Insurance Limited, Turners' insurance subsidiary.

Antony also serves as Chairman of the Gut Cancer Foundation and is actively involved in developing cancer support programmes.

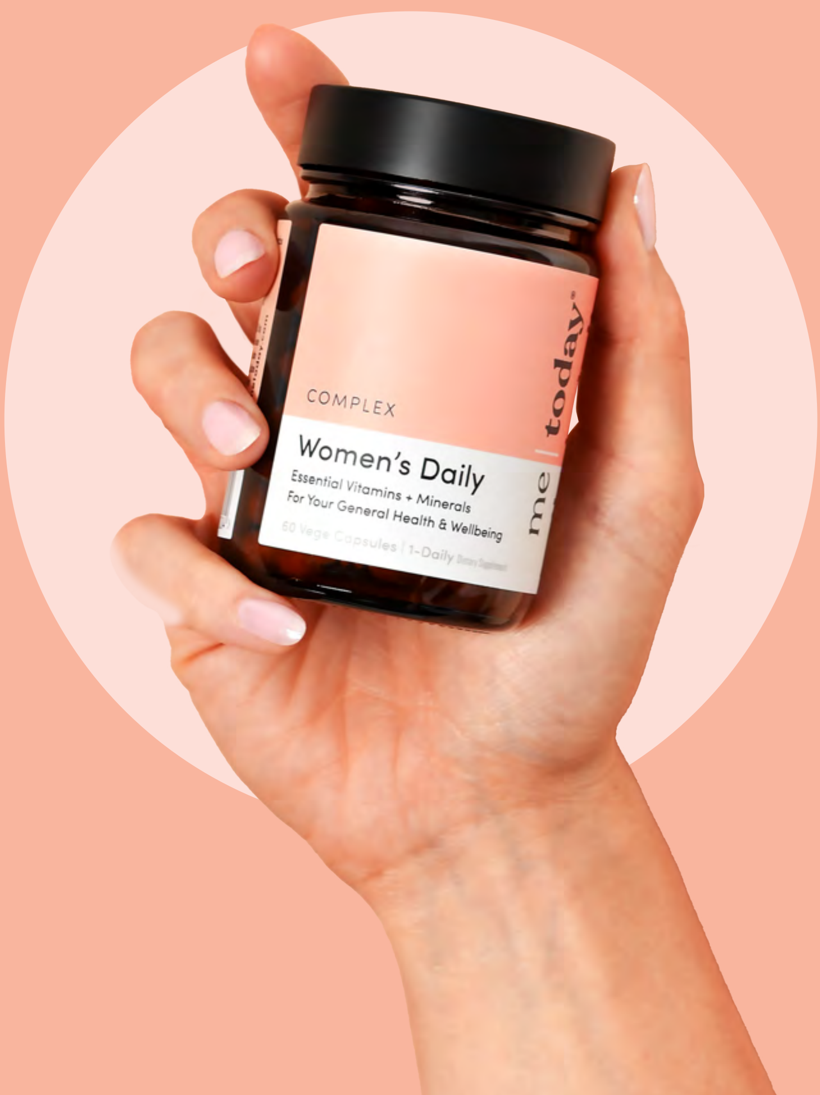
A medical doctor by training, Antony has a strong interest in wellness and nutrition. He is currently working on wellness and disease prevention programmes across Australia and New Zealand.

In addition to his medical degree, Antony holds an MBA from the University of Auckland, with a focus of international business and innovation.


me | today
POTENT HERBAL
Children's Sinus Soothe & Clear
DEEP HERBAL SUPPORT
For Clear Sinuses & Soothing Throats
ALL NATURAL FORMULA
Ribwort
Chamomile
Marshmallow
175mL
SWEET MINT
0-12
FLAVOUR
Children's Immune Shield
Children's Chest & Rest Night
NATURAL MUCUS SUPPORT
SOOTHES A TICKLY CHEST
SUPPORTS A CALM & RESTFUL SLEEP
EFFECTIVE & DELICIOUS
ME | TODAY NEW ZEALAND
DEEP HERBAL SUPPORT
For Chest-Soothing & a Peaceful Night's Sleep
Chamomile
Ribwort
Mullein
Liquid Dietary Supplement
STRAWBERRY

Financial Statements

FOR THE YEAR ENDED 30 JUNE 2026



Consolidated Statement of Profit or Loss and Other Comprehensive Income

FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 NZ$000	2025* NZ$000
Continuing operations			
Revenue	5	**6,533**	**4,798**
Changes in inventories of finished goods and work in progress	12	(3,319)	(2,897)
Selling and marketing expenses		(1,542)	(1,836)
Distribution expenses		(499)	(574)
Administrative and other expenses		(2,516)	(1,732)
Finance income		21	52
Finance expenses	6	(140)	(178)
Loss before income tax		**(1,462)**	**(2,367)**
Income tax expense	8	-	-
Loss for the year from continuing operations		**(1,462)**	**(2,367)**
Discontinued operations			
Profit/(loss) from discontinued operations, net of tax	21	4,122	(3,649)
Profit/(loss) for the year		**2,660**	**(6,016)**
Other comprehensive income			
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations		16	67
Total comprehensive income/(loss) for the year		**2,676**	**(5,949)**
Profit/(loss) for the year attributable to:			
Owners of the Company		2,660	(6,016)
Non-controlling interests	18.1	-	-
		2,660	**(6,016)**
Total comprehensive income/(loss) for the year attributable to:			
Owners of the Company		2,676	(5,949)
Non-controlling interests	18.1	-	-
		2,676	**(5,949)**
** Re-presented. Refer note 2.3*			
Earnings/(loss) per Share			
Basic and diluted earnings/(loss) per share (NZ$)			
From continuing operations	9	(0.018)	(0.044)
From continuing and discontinued operations	9	0.051	(0.067)

The accompanying notes form part of these consolidated financial statements and should be read in conjunction with them.

Consolidated Statement of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2026

	Share capital NZ$000	Accumulated losses NZ$000	Warrant reserve NZ$000	Foreign currency translation reserve NZ$000	Attributable to owners of the Company NZ$000	Non-controlling interests* NZ$000	Total equity NZ$000
At 30 June 2024	**55,333**	**(51,655)**	**-**	**(72)**	**3,606**	**-**	**3,606**
Total comprehensive income							
Loss for the year	–	(6,016)	–	–	**(6,016)**	–	**(6,016)**
Other comprehensive income	–	–	–	67	**67**	–	**67**
At 30 June 2025	**55,333**	**(57,671)**	**-**	**(5)**	**(2,343)**	**-**	**(2,343)**
Total comprehensive income							
Profit for the year	–	2,660	–	–	**2,660**	**-**	**2,660**
Other comprehensive income	–	–	–	16	**16**	–	**16**
Transactions with owners							
Shares issued during the year (note 18)	2,340	–	–	–	**2,340**	–	**2,340**
Less: share issue costs	(163)	–	–	–	**(163)**	–	**(163)**
Warrants issued during the year (note 18.2)	(284)	–	284	–	**-**	–	**-**
At 30 June 2026	**57,226**	**(55,011)**	**284**	**11**	**2,510**	**-**	**2,510**

**Refer note 18.1*

The accompanying notes form part of these consolidated financial statements and should be read in conjunction with them.

Consolidated Statement of Financial Position

AS AT 30 JUNE 2026

	Note	2026 NZ$000	2025* NZ$000
ASSETS			
Current assets			
Cash and cash equivalents	10	1,833	1,259
Trade and other receivables	11	2,237	1,794
Inventory	12	2,659	11,192
Taxation receivables		88	47
Total current assets		**6,817**	**14,292**
Non-current assets			
Property, plant and equipment	13	31	654
Right-of-use asset	14.1	306	83
Intangible assets	15	174	171
Total non-current assets		**511**	**908**
Total assets		**7,328**	**15,200**
LIABILITIES			
Current liabilities			
Trade and other payables	16	2,252	1,683
Lease liabilities	14.2	66	63
Borrowings	17	-	15,760
Total current liabilities		**2,318**	**17,506**
Non-current liabilities			
Lease liabilities	14.2	250	37
Borrowings	17	2,250	-
Total non-current liabilities		**2,500**	**37**
Total liabilities		**4,818**	**17,543**
Net assets		**2,510**	**(2,343)**
EQUITY			
Share capital	18	57,226	55,333
Accumulated losses		(55,011)	(57,671)
Warrant reserve	18.2	284	-
Foreign currency translation reserve		11	(5)
Equity attributable to owners of the Company		2,510	(2,343)
Non-controlling interests	18.1	-	-
Total equity		**2,510**	**(2,343)**

** Re-presented. Refer note 2.3*

The accompanying notes form part of these consolidated financial statements and should be read in conjunction with them.

These financial statements were approved by the Board on 26 August 2026.
Signed on behalf of the Board by:

Grant Baker
Chairman

Stephen Sinclair
CEO

Consolidated Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 NZ$000	2025* NZ$000
Cash flows from operating activities			
Cash used in continuing operations			
Receipts from customers		5,842	5,590
Payments to suppliers and employees		(7,082)	(7,737)
Interest received		21	54
Income tax paid		(41)	(26)
Cash used in discontinued operations			
Receipts from customers		116	2,943
Payments to suppliers and employees		(168)	(1,761)
Net cash used in operating activities	19	**(1,312)**	**(937)**
Cash flows from investing activities			
Cash used in continuing operations			
Payments for intangibles	15	(82)	(38)
Payments for property, plant and equipment	13	(25)	-
Cash from discontinued operations			
Net cash disposed of in discontinued operations	21.1	(48)	-
Proceeds from sale of property, plant and equipment		-	5
Proceeds from sale of assets held for sale		-	77
Net cash (used in)/from investing activities		**(155)**	**44**
Cash flows from financing activities			
Cash from continuing operations			
Proceeds from issue of share capital	18	2,340	-
Share capital issue costs		(163)	-
Proceeds from bank borrowings	17, 20	2,250	-
Repayment of principal on borrowings	17, 20	(2,250)	-
Interest paid on borrowings		(136)	(175)
Payment of lease liabilities	20	(12)	(90)
Interest paid on lease liabilities	20	(4)	(3)
Cash used in discontinued operations			
Proceeds from bank borrowings	20	-	190
Interest paid on borrowings	20	-	(430)
Payment of lease liabilities	20	-	(236)
Interest paid on lease liabilities	20	-	(8)
Net cash flows from/(used in) financing activities		**2,025**	**(752)**
Net increase/(decrease) in cash and cash equivalents		**558**	**(1,645)**
Cash and cash equivalents at the beginning of the year		1,259	2,837
Effect of foreign exchange rates and other movements		16	67
Cash and cash equivalents at the end of the year	10	**1,833**	**1,259**

** Re-presented. Refer note 2.3*

The accompanying notes form part of these consolidated financial statements and should be read in conjunction with them.

Notes to the Consolidated Financial Statements

FOR THE YEAR ENDED 30 JUNE 2026

1. GENERAL INFORMATION

Me Today Limited ('Me Today' or 'the Company') is a limited liability company incorporated and domiciled in New Zealand.

These financial statements are for Me Today and its subsidiaries (together 'the Group'). Me Today is the legal holding company for the Group. Details of subsidiary companies and their principal activities are set out in note 22.

2. BASIS OF PREPARATION

2.1. Basis of measurement

The consolidated financial statements have been prepared on a historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The consolidated financial statements are presented in New Zealand dollars which is the Company's functional and Group's presentation currency, rounded to the nearest thousand dollars unless otherwise stated.

2.2. Statement of compliance and reporting framework

The consolidated financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ('NZ GAAP'). The Group is a for-profit entity for the purposes of complying with NZ GAAP. The consolidated financial statements comply with New Zealand Equivalents to IFRS Accounting Standards ('NZ IFRS'), IFRS® Accounting Standards, and other applicable New Zealand Financial Reporting Standards as appropriate for for-profit entities.

The Company is an FMC reporting entity under the Financial Markets Conduct Act 2013. These consolidated financial statements have been prepared in accordance with the requirements of the Financial Markets Conduct Act 2013 and the NZX Main Board Listing Rules.

2.3. Re-presentation of comparative information

On 27 July 2025 the directors of King Honey Holdings Limited and King Honey Limited ('King Honey'), both wholly-owned subsidiaries of Me Today, requested that the Bank of New Zealand appoint receivers and managers over the assets of each subsidiary (note 21). Simultaneously, the directors appointed liquidators. The financial results of the King Honey group are separately disclosed in these financial statements as discontinued operations as a result of King Honey being placed into receivership and liquidation (note 21.1). In accordance with the requirements of NZ IFRS 5 Non-Current Assets Held for Sale and Discontinued Operations, comparative information for these operations disclosed in the Consolidated Statement of Profit or Loss and Other Comprehensive Income and Consolidated Statement of Cash Flows have also been re-presented separately as discontinued operations.

2.4. Restatement of King Honey basis of preparation and measurement assessment

In preparing the 30 June 2026 consolidated financial statements, the Directors have reconsidered the requirements of NZ IAS 10 Events after the Reporting Period, NZ IAS 1 Presentation of Financial Statements, NZ IAS 2 Inventories and NZ IAS 36 Impairment of Assets, NZ IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors in relation to the accounting applied to King Honey at 30 June 2025 and the subsequent appointment of receivers and liquidators before the 30 June 2025 financial statements were authorised for issue. The appointment of receivers and liquidators before the 30 June 2025 financial statements were authorised for issue provided additional evidence relevant to the measurement and recoverability of King Honey's assets and liabilities at 30 June 2025.

The Directors reaffirmed their conclusion in preparing the 30 June 2025 consolidated financial statement, that King Honey remained controlled by the Group at 30 June 2025 because no receiver or liquidator had been appointed at that date and no legal or governance mechanism had transferred decision-making authority away from the Group. It was correct for King Honey to therefore remain consolidated at 30 June 2025.

The Directors also reaffirmed that King Honey did not meet the criteria to be classified as held for sale at 30 June 2025, as completion of a sale was not highly probable at that date.

The appointment of receivers and liquidators before the 30 June 2025 financial statements were authorised for issue provided evidence that, by the date of authorisation, King Honey was no longer a going concern. Accordingly, the Directors have reassessed their previous position which was to consider going concern at a Group level, and concluded that the assets and liabilities of King Honey should have been measured at 30 June 2025 on a basis consistent with their expected recovery or settlement in the receivership and liquidation process.

The Directors have therefore reassessed the carrying amounts of King Honey's assets and liabilities at 30 June 2025 by reference to the circumstances existing at that date and information available before authorisation of those financial statements, including expected recovery or settlement through the receivership and liquidation process. This matter has been addressed through re-presentation and explanatory disclosure. The Directors have concluded that no material adjustment is required to the 30 June 2025 reported balances. The additional disclosure explains the judgement applied to King Honey at 30 June 2025, including the basis for retaining consolidation at that date, not classifying King Honey as held for sale, and considering the expected recovery of assets following the subsequent appointment of receivers and liquidators.

Property, plant and equipment

Management reassessed the recoverable amount of King Honey property, plant and equipment at 30 June 2025 in light of the financial pressure affecting King Honey and the subsequent receivership and liquidation.

In the 30 June 2025 an impairment charge was recognised to write down assets where the recoverable amount was below carrying amount. Leasehold improvements and hive assets were written down to nil, while residual amounts were retained for assets that management assessed as having recoverable value through expected use, sale or realisation. The remaining property, plant and equipment balance included motor vehicles and other residual asset classes. The fair value of motor vehicles was reassessed using third-party information. The Directors reaffirm that the motor vehicle carrying values recognised in the 30 June 2025 financial statements were appropriate. Other remaining property, plant and equipment asset classes were also reassessed, and the Directors concluded that any difference between carrying amount and recoverable amount was not material to the consolidated financial statements.

The Directors have judged that the property, plant and equipment classification as non-current assets at 30 June 2025 remains appropriate, as the assets were not classified as held for sale at this date. This classification does not affect the separate impairment assessment, which was performed by reference to recoverable amount and the expected recovery of the assets in the circumstances known before authorisation of the financial statements.

Inventory

The Directors concluded that no material change to the inventory balance was required. The King Honey inventory net realisable value assessment at 30 June 2025 was based on market values for honey inventory in its current state, principally honey held in drums, rather than forecast sales of finished goods through normal trading channels. The Directors consider this basis to be materially consistent with the expected manner of recovery of the inventory following the receivership and liquidation and with the best available evidence of recoverable value before the financial statements were authorised for issue.

King Honey is presented as a discontinued operation in the year ended 30 June 2026, with its assets and liabilities derecognised from the Group's consolidated statement of financial position as disclosed in note 21.

3. MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policies adopted are set out below. There have been no changes in accounting policies since the previous reporting date unless otherwise stated.

3.1. Principles of consolidation

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

Non-controlling interests represent the equity in subsidiaries not attributable, directly or indirectly, to the Company. They are presented separately within equity in the Consolidated Statement of Financial Position. Those interests of non-controlling shareholders that are ownership interests entitling their holders to a proportionate share of net assets upon liquidation. The carrying amount of non-controlling interests is the amount of those interests at initial recognition plus the non-controlling interests' share of subsequent changes in equity.

Changes in the Group's interests in subsidiaries that do not result in a loss of control are accounted for as equity transactions. Gains or losses arising from changes in ownership interests are recognised directly in equity.

3.2. Revenue recognition

The Group recognises revenue from the following major sources:

- sale of goods;
- agency services; and
- licencing fees.

Revenue is measured based on the consideration to which the Group expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties, such as goods and service tax and customs duties.

3.2.1. Sale of goods

The Group sells goods such as health and wellbeing products, and honey products. The Group considers the performance obligation is satisfied when control of the goods has transferred, being when the goods have been delivered to the customer. Revenue derived from the sale of goods is recognised at the point in time the performance obligation is satisfied. Marketing payments paid to a customer for the purchase of health and wellbeing products, are treated as a reduction in revenue.

3.2.2. Agency services

For revenues derived from agency services, where the Group acts as a sales agent for other health and wellness brands, the Group considers its performance obligations are satisfied over time, on the basis that agency services are provided and consumed by the customer on a simultaneous basis, and so will recognise the related revenue as the performance obligation is satisfied. Revenue is measured on an output method basis.

3.2.3. Licencing fees

The Group receives a licence fee for the use of the Me Today brand in China. Fees are earned as a percentage of sales generated under the licence. The Group considers its performance obligations are satisfied over time over the term of the licence agreement and as it provides branding support.

3.3. Income Tax

Income tax expense comprises both current and deferred tax.

3.3.1. Current tax

The tax currently payable is based on taxable profit for the period. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit or loss and other comprehensive income because of items of income or expense that are taxable or deductible in other periods and items that are never taxable or deductible.

3.3.2. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences except for 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 or taxable profit. Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

3.4. Goods and services tax

Revenue, expenses, assets and liabilities are recognised net of the amount of goods and services tax (GST) except:

- where the amount of GST incurred is not recovered from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- for receivables and payables, which are recognised inclusive of GST.

3.5. Inventories

Inventories are stated at the lower of cost and net realisable value. Costs of inventories are determined on a first-in-first-out basis. Net realisable value represents the estimated selling price for inventories less estimated costs of completion and costs necessary to make the sale.

3.6. Leasing

The Group recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and lease of low value assets.

The lease liability is initially measured at the present value of the future lease payments, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Group uses its incremental borrowing rate. The lease liability is measured at amortised cost using the effective interest method. It is remeasured if the Group changes its assessment of whether it will exercise an extension or termination option, with a corresponding adjustment made to the carrying value of the right-of-use asset.

The right-of-use assets comprise the initial measurement of the corresponding lease liability. They are subsequently measured at cost less accumulated depreciation and impairment losses. Right-of-use assets are depreciated over the shorter period of lease term and the useful life of the underlying asset.

3.7. Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values, over their useful lives using the diminishing value method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

The following depreciation rates are used in the calculation:

Plant, vehicles and equipment	6% - 67%
Office equipment and furniture	10% - 50%
Leasehold improvements	6% - 25%

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset.

3.8. Intangible assets

Acquired intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

The following amortisation rates are used in the calculation:

Website	50%
Trademarks & domains	indefinite useful life

3.9. Financial instruments

The Group's financial assets at amortised cost include cash and cash equivalents and trade receivables. Cash and cash equivalents include cash in hand and deposits held on call with banks.

Financial liabilities include trade and other payables, and borrowings.

3.10. Discontinued operations

On 27 July 2025 the directors of King Honey Holdings Limited and King Honey Limited ('King Honey'), both wholly-owned subsidiaries of Me Today, requested that the Bank of New Zealand appoint receivers and managers over the assets of each subsidiary (note 21). Simultaneously, the directors appointed liquidators. The financial results of the King Honey group are separately disclosed in these financial statements as discontinued operations as a result of King Honey being placed into receivership and liquidation (note 21.1). In accordance with the requirements of NZ IFRS 5 Non-Current Assets Held for Sale and Discontinued Operations, comparative information for these operations disclosed in the Consolidated Statement of Profit or Loss and Other Comprehensive Income and Consolidated Statement of Cash Flows have also been re-presented separately as discontinued operations.

3.11. Foreign currency translation

Transactions entered into by Group entities in a currency other than the currency of the primary economic environment in which they operate (their "functional currency") are recorded at the rates ruling when the transactions occur.

Foreign currency monetary assets and liabilities are translated at the rates ruling at the reporting date. Exchange differences arising on the retranslation of unsettled monetary assets and liabilities are recognised immediately in profit or loss, except for foreign currency borrowings qualifying as a hedge of a net investment in a foreign operation, in which case exchange differences are recognised in other comprehensive income and accumulated in the foreign exchange reserve along with the exchange differences arising on the retranslation of the foreign operation.

For the purpose of presenting consolidated financial statements, the assets and liabilities of the Group's foreign operations are translated at exchange rates prevailing on the reporting date. Income and expense items are translated at the average exchange rates for the period. Exchange differences arising, if any, are recognised in other comprehensive income and accumulated in a foreign exchange translation reserve.

3.12. Application of new and revised New Zealand IFRS Accounting Standards

All new and amended standards were implemented and the impact deemed not to be material.

The Group has not early adopted any standards, interpretations or amendments that have been issued but are not yet effective.

NZ IFRS 18 Presentation and Disclosure in Financial Statements, issued in May 2024, is effective for annual reporting periods beginning on or after 1 January 2027, and entities can early adopt this accounting standard. NZ IFRS 18 sets out requirements for the presentation and disclosure of information in general purpose financial statements to help ensure they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses.

The Group is yet to assess NZ IFRS 18's full impact. The Group intends to apply the standard when it becomes mandatory from 1 July 2027.

There are no other new or amended standards that are issued but not yet effective, that are expected to have a material impact on the Group.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the Group's accounting policies, which are described in note 3, the directors of the Group are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Below are the critical accounting judgements.

4.1. Going concern

The consolidated financial statements have been prepared on a going concern basis, which assumes that the Group has the intention and ability to continue its operations for the foreseeable future.

The Group incurred an after-tax loss from continuing operations of $1.5 million in the year to 30 June 2026 (30 June 2025: $2.4 million loss from continued operations). The Group's net cash outflows from continuing operations' operating activities during the year was $1.3 million (30 June 2025: $2.4 million).

At the reporting date the Group had cash of $1.8 million (2025: $1.3 million), working capital of $4.5 million (2025: negative $3.2 million) and net assets of $2.5 million (2025: $2.3 million net liabilities).

At 30 June 2026 the Group had a bank loan of $2.25 million (30 June 2025: the Group had fully drawn down $2.7 million of its bank overdraft facility, had bank loans of $7.3 million and a subordinated note payable of $5.8 million).

Me Today Limited is removed from the debt security group security arrangements of the King Honey group which has been placed into receivership and liquidation (note 21) and has no obligations in relation to the debts of the King Honey group.

The major shareholders of Me Today remain committed to supporting the growth and ongoing investment required to expand the brand. The trustees of the Baker Investment Trust No 2 and the trustees of the Sinclair Investment Trust, which are entities associated with Grant Baker and Stephen Sinclair respectively, have each provided the Company with an irrevocable commitment to exercise a minimum number of warrants during the October 2026 exercise period (notes 18.2 and 24.3). The trustees of the Baker Investment Trust No 2 have committed to exercise a minimum of 18,028,803 Series 1 warrants and the trustees of the Sinclair Investment Trust have committed to exercise a minimum of 8,426,751 Series 1 warrants. The Series 1 warrants are exercisable between 1 October 2026 and 30 October 2026 at an exercise price of 6 cents per share.

Notwithstanding the ongoing performance of the business, the Directors are satisfied that based on their review of the Group's current financial forecasts, the continued support of the BNZ and with the available cash resources and shareholder commitment, that, during the 12 months after the date of signing these consolidated financial statements, there will be adequate cash available to meet the financial obligations of the Group as they arise. In forming this view the Directors have also considered the Company's current capital structure, including the issued Series 1 and Series 2 warrants (note 18.2) and the potential to access future capital investment.

The Directors acknowledge that whilst the Group continues to build commercial relationships with new and existing customers future looking forecasts are inherently uncertain. The Directors consider that the Group's current cash balances provide it with sufficient headroom should it be required if sales or cash forecasts are not achieved.

For this reason, the Board considers the adoption of the going concern basis in preparing the consolidated financial statements for the 12 months ended 30 June 2026 to be appropriate. The Board has reached this conclusion having regard to circumstances which it considers likely to affect the Group during the period of at least one year from the date of approval of these consolidated financial statements, and to circumstances which it considers will occur after that date which will affect the validity of the going concern basis.

4.2. China licence arrangement

The Group has entered into a Trademark Licence Agreement ('TMLA'), Share Option Agreement ('SoA') and Shareholders' Agreement ('SHA') with a customer in China. The licence provides the customer with exclusive rights to use the Me Today Trademark in China, which is held by Me Today's subsidiary, Me Today China Limited ('MTCL'), for an initial term of 10 years. The SoA allows the customer the option to receive up to five tranches of 10% of the shares in MTCL as it achieves increasing sales targets, as well as a corresponding percentage discount in the licence fee payable. The shares received by the customer entitle them to appoint one director and to a share of the net equity on wind up of MTCL. The shares do not carry a right to receive dividends.

Judgement is required in determining that:

- the appropriate treatment is to recognise the licence fee as revenue, with the Group's revenue recognition policy disclosed in note 3.2.3; and
- the arrangement does not create joint control of MTCL at 30 June 2026. MTCL is therefore consolidated as a subsidiary and the consolidated financial statements recognise the non-controlling interest in MTCL. The non-controlling interest holds 40% of MTCL shares at 30 June 2026 (2025: 20%) and the arrangement creates a derivative option financial liability which has a fair value that has been assessed as not significant.

4.3. Deferred tax

Judgement is exercised in determining the timing and extent of recognition of the benefit of tax losses. The benefit of tax losses can be recognised as an asset if its recovery is 'probable' (more likely than not). In the absence of any track record of profitability, convincing evidence is needed of how the losses will be recovered in the future, before any deferred tax asset is recognised (note 8.3).

As a result of the King Honey receivership, the group has lost available tax losses of $28.92 million (note 8.3).

4.4. Loss of control of King Honey Holdings Limited and King Honey Limited

Significant judgement was required in determining the date on which the Group lost control of King Honey Holdings Limited and King Honey Limited (note 21). Management concluded that control was lost on 27 July 2025, being the date receivers and liquidators were appointed over the assets of the King Honey entities and obtained the practical ability to direct the relevant activities of those entities.

As a result, the Group no longer met the control requirements of NZ IFRS 10 Consolidated Financial Statements and deconsolidated the King Honey entities from that date.

Management also concluded that King Honey represented a separate major line of business of the Group and therefore met the definition of a discontinued operation under NZ IFRS 5.

Following the receivership and deconsolidation of King Honey Limited and King Honey Holdings Limited on 27 July 2025, the Group acquired certain inventory and Pure Manuka NZ Limited from the appointed receivers. These acquisitions were completed through an independent receivership sale process after control of the King Honey entities had been lost. The Group purchased $383,000 in inventory and acquired Pure Manuka NZ limited for $40,000. Management has concluded that the transactions do not constitute related party transactions under NZ IAS 24; however, the transactions have been disclosed due to their significance and connection to the discontinued King Honey operations.

4.5. Restatement of King Honey basis of preparation and measurement assessment

The assessment of King Honey involved significant judgement in determining that King Honey remained consolidated at 30 June 2025, was not classified as held for sale at that date, and that the subsequent receivership and liquidation should be reflected through measurement reassessment and disclosure rather than deconsolidation, held-for-sale classification or reclassification of property, plant and equipment to current assets.

The measurement of King Honey inventory and property, plant and equipment is subject to estimation uncertainty. Actual amounts realised through the receivership or liquidation process may differ from the amounts recognised at 30 June 2025 because realisation values depend on market demand, asset condition, timing, purchaser interest and transaction-specific factors. The Directors concluded that any remaining uncertainty did not indicate a material adjustment to the 30 June 2025 reported balances, but the uncertainty is disclosed to assist users in understanding the impact of King Honey on the consolidated financial statements. Further detail on the judgements applied and the related measurement reassessment is set out in Note 2.4.

5. REVENUE FROM CONTINUING OPERATION

	2026 NZ$000	2025 NZ$000
Revenue from sale of health, wellbeing and manuka honey products		
Before marketing services provided by customers	6,315	4,858
Less marketing services provided by customers	(1,426)	(1,048)
Revenue from sale of health, wellbeing, and manuka honey products	4,889	3,810
Revenue from licence fees	1,113	445
Revenue from agency services	531	543
Total revenue	**6,533**	**4,798**

The details above disaggregate the Group's revenue from contracts with customers into primary markets, and major product and service lines.

Revenue was generated from the following geographical regions:

	2026 NZ$000	2025 NZ$000
New Zealand	2,688	1,615
USA	1,671	1,647
Southeast Asia	549	-
China	1,278	571
Rest of the world	347	965
Total revenue	**6,533**	**4,798**

Revenue is allocated geographically based upon the customer's location. In previous periods revenue was allocated geographically based upon the jurisdiction in which the revenue is recognised for taxation purposes. The comparative information has been re-presented to align to the current disclosure allocation.

6. EXPENSES

The loss from continuing operations for the year includes the following expenses.

	Note	2026 NZ$000	2025 NZ$000
Salaries		(1,679)	(1,574)
Employer kiwisaver contributions		(33)	(41)
Directors' fees	24	(94)	(50)
Accounting and consulting		(136)	(135)
Shareholder expenses		(38)	(38)
Distribution and logistics		(499)	(574)
Depreciation, amortisations and impairments:			
Depreciation of property, plant and equipment	13	(16)	(15)
Depreciation of right of use assets	14.1	(21)	(87)
Impairment of intangible assets	15	(79)	-
		(116)	**(102)**
Finance expenses:			
Interest in lease liabilities	20	(4)	(3)
Interest on borrowings	20	(136)	(175)
		(140)	**(178)**
Fees incurred for services provided by the auditor, BDO Auckland			
Audit of the financial statements		(120)	(145)
Non audit services			
Tax return preparation		(15)	(14)
Tax advisory fees		-	(3)
		(15)	(17)
Total fees incurred for services provided by BDO Auckland		**(135)**	**(162)**

7. SEGMENT INFORMATION

The Group:

- Produces, sells, and markets health, wellbeing and manuka honey products under the Me Today brand ('Me Today brand' segment, and licences the use of that brand ('Licence fees' segment);
- Acts as an agent on behalf of other health and wellbeing suppliers ('Agency services' segment); and
- Prior to the receivership and liquidation of King Honey (note 21.1), produced premium manuka honey ('King Honey' segment);
- Sells manuka honey products for other Group owned and non-owned brands ('Other brands' segment).

The King Honey segment is disclosed as a discontinued operation.

2026							
	Me Today brand NZ$000	Agency services NZ$000	Licence fees NZ$000	Other brands NZ$000	King Honey NZ$000	Head office NZ$000	Total NZ$000
Revenue before marketing services provided by a customer	5,938	531	1,113	377	-	-	7,959
Less marketing services provided by a customer	(1,426)	-	-	-	-	-	(1,426)
Total external revenue	**4,512**	**531**	**1,113**	**377**	**-**	**-**	**6,533**
Total revenue	**4,512**	**531**	**1,113**	**377**	**-**	**-**	**6,533**
EBITDA from continuing operations	**(1,301)**	**(14)**	**1,106**	**137**	**-**	**(1,154)**	**(1,226)**
Finance income	-	-	-	-	-	21	21
Finance expenses	-	-	-	-	-	(140)	(140)
Depreciation, amortisations and impairments	(7)	(79)	-	-	-	(30)	(116)
Net loss before taxation	(1,308)	(93)	1,106	137	-	(1,304)	(1,462)
Income tax expense	-	-	-	-	-	-	-
Profit / (loss) from continuing operations	**(1,308)**	**(93)**	**1,106**	**137**	**-**	**(1,304)**	**(1,462)**
Discontinued operations							
Loss from discontinued operations	-	-	-	-	(22)	-	(22)
Gain on King Honey receivership	-	-	-	-	4,144	-	4,144
Profit/(loss) for the year	**(1,308)**	**(93)**	**1,106**	**137**	**4,122**	**(1,304)**	**2,660**

2025							
	Me Today brand NZ$000	Agency services NZ$000	Licence fees NZ$000	Other brands NZ$000	King Honey NZ$000	Head office NZ$000	Total NZ$000
Revenue before marketing services provided by a customer	4,890	511	445	-	-	-	5,846
Less marketing services provided by a customer	(1,048)	-	-	-	-	-	(1,048)
Total external revenue	**3,842**	**511**	**445**	**-**	**-**	**-**	**4,798**
Total revenue	**3,842**	**511**	**445**	**-**	**-**	**-**	**4,798**
EBITDA from continuing operations	**(1,454)**	**(195)**	**438**	**-**	**-**	**(930)**	**(2,141)**
Finance income	-	-	-	-	-	53	53
Finance expenses	-	-	-	-	-	(178)	(178)
Depreciation, amortisations and impairments	(4)	(1)	-	-	-	(96)	(101)
Net loss before taxation	(1,458)	(196)	438	-	-	(1,151)	(2,367)
Income tax expense	-	-	-	-	-	-	-
Profit / (loss) from continuing operations	**(1,458)**	**(196)**	**438**	**-**	**-**	**(1,151)**	**(2,367)**
Discontinued operations							
Loss from discontinued operations	-	-	-	-	(3,649)	-	(3,649)
Profit/(loss) for the year	**(1,458)**	**(196)**	**438**	**-**	**(3,649)**	**(1,151)**	**(6,016)**

EBITDA from continuing operations' is used by the Board to measure the underlying performance of segments before interest, tax, depreciation, amortisation and the profit or loss from discontinued operations.

Head office expenses include management salaries and costs related to the NZX Listing Rules.

2026							
	Me Today brand NZ$000	Agency services NZ$000	Licence fees NZ$000	Other brands NZ$000	King Honey NZ$000	Head office NZ$000	Total NZ$000
Segment assets	4,511	422	376	40	-	1,978	7,327
Segment liabilities	1,543	459	-	-	-	2,816	4,818

2025							
	Me Today brand NZ$000	Agency services NZ$000	Licence fees NZ$000	Other brands NZ$000	King Honey NZ$000	Head office NZ$000	Total NZ$000
Segment assets	3,418	304	288	-	9,999	1,191	15,200
Segment liabilities	610	216	-	-	14,078	2,639	17,543

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

7.1. Information about major customers

During the financial year there were 3 customers who individually accounted for more than 10% of the Group's total sales (2025: 1 customer). Sales to these customers were $1.4 million, $1.1 million and $1.1 million (2025: $1.1 million). These customers purchased goods, agency services or licence fees.

8. TAXATION

8.1. Income tax recognised in profit or loss

The analysis of the income tax expense is as follows:

	2026 NZ$000	2025 NZ$000
Current income tax		
Current income tax charge	-	-
Deferred tax	-	-
Total income tax expense recognised in the current year	**-**	**-**

8.2. Reconciliation of income tax expense

The charge for the year can be reconciled to the loss before income tax as follows:

	2026 NZ$000	2025 NZ$000
Profit / (loss) before income tax	2,660	(6,016)
Current year tax at the tax rate of 28% (2025: 28%)	745	(1,684)
Non-deductible expenses	(1,146)	27
Current tax losses not recognised	401	1,657
Income tax expense	-	-

Deferred tax

	Opening balance NZ$000	King Honey Receivership NZ$000	Recognised in loss NZ$000	Closing balance NZ$000
2026				
Deferred tax assets/(liabilities) in relation to:				
Inventory fair value adjustments	1,727	(1,727)	157	157
Fair value loss on harvested honey	728	(728)	-	-
Impairment of property, plant & equipment	183	(183)	-	-
Accruals	79	(42)	32	69
Leases	5	(5)	3	3
Deferred tax assets not recognised	(2,722)	2,685	(192)	(229)
	-	-	-	-

	Opening balance NZ$000	King Honey Receivership NZ$000	Recognised in loss NZ$000	Closing balance NZ$000
2025				
Deferred tax assets/(liabilities) in relation to:				
Inventory fair value adjustments	1,614	-	113	1,727
Fair value loss on harvested honey	872	-	(144)	728
Impairment of property, plant & equipment	-	-	183	183
Write down of assets held for sale	7	-	(7)	-
Accruals	139	-	(60)	79
Leases	32	-	(27)	5
Deferred tax assets not recognised	(2,664)	-	(58)	(2,722)
	-	-	-	-

	2026 NZ$000	2025 NZ$000
Tax losses		
Tax losses for which no deferred tax asset has been recognised	16,996	44,192
Tax losses lost on receivership and liquidation of King Honey (note 21)	(22)	(28,900)
Unrecognised tax losses carried forward to future periods	16,974	15,292
Potential tax benefit of available tax losses @ 28%	**4,753**	**4,282**

The Group did not recognise deferred income tax assets in relation to the losses disclosed above except to the extent they offset deferred tax liabilities. The losses can be carried forward against future income subject to meeting the requirements of income tax legislation including those relating to shareholder continuity and business continuity (note 4.1).

9. EARNINGS PER SHARE

Comparative earnings per share information has been re-presented to reflect the classification of King Honey as a discontinued operation.

	2026	2025
Basic and diluted earnings/(loss) per share from:		
Continuing operations (NZ$)	(0.018)	(0.044)
Discontinued operations (NZ$)	0.051	(0.067)
Continuing and discontinued operations (NZ$)	0.033	(0.111)
The profit/(loss) and weighted average number of ordinary shares used in the calculation of earnings per share are as follows:		
	NZ$000	**NZ$000**
Loss from continuing operations	(1,462)	(2,367)
Profit/(loss) from discontinued operations	4,122	(3,649)
Profit/(loss) after tax from continuing and discontinued operations	**2,660**	**(6,016)**
Weighted average number of ordinary shares used in the calculation of basic and diluted earnings per share ('000)	80,385	54,320

The 94.52 million warrants on issue at the reporting date (note 18.2) were not considered to be dilutive due to the Group's net loss from continuing operations and because the average market price of the Company's shares during the period from the date the warrants were issued until the reporting date, was below the warrants $0.06 exercise price (30 June 2025: none).

10. CASH AND CASH EQUIVALENTS

		2026 NZ$000	2025 NZ$000
Cash at bank and on hand		1,833	1,259

The carrying amount for cash and cash equivalents equals the fair value. Cash balances are on call (note 23.2).

11. TRADE AND OTHER RECEIVABLES

		2026 NZ$000	2025 NZ$000
Trade receivables		1,826	1,359
Allowance for expected credit losses		–	(54)
Other receivables		321	279
GST receivable		60	41
Prepayments		30	169
Total trade and other receivables		**2,237**	**1,794**

11.1. Allowance for expected credit losses

		2026 NZ$000	2025 NZ$000
At 1 July		**54**	**129**
Amounts written off as uncollectable		(54)	(75)
At 30 June		**-**	**54**

The Group's trade receivables aging is as follows:

NZ$000	Current	Less than 30 days past due	30 to 60 days past due	More than 60 days past due	Total
2026					
Trade receivables	1,820	–	1	4	1,825
Loss allowance	–	–	–	–	–
2025					
Trade receivables	1,087	55	47	170	1,359
Loss allowance	–	–	–	(54)	(54)

The standard credit period on sales of goods is 30 or 60 days on the provision of the sale of goods or rendering of agency services. No interest is charged on outstanding trade receivable.

In determining the recoverability of a trade receivable, the Group considers any change in the credit quality of the trade receivable from the date credit was initially granted up to the end of the reporting period.

The Group has 3 main customers who are each assessed as creditworthy (2025: 2). The Group maintains close working relationships with these customers. The Group does not hold any collateral over these balances.

The Group determines the expected credit losses on receivables by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions.

12. INVENTORIES

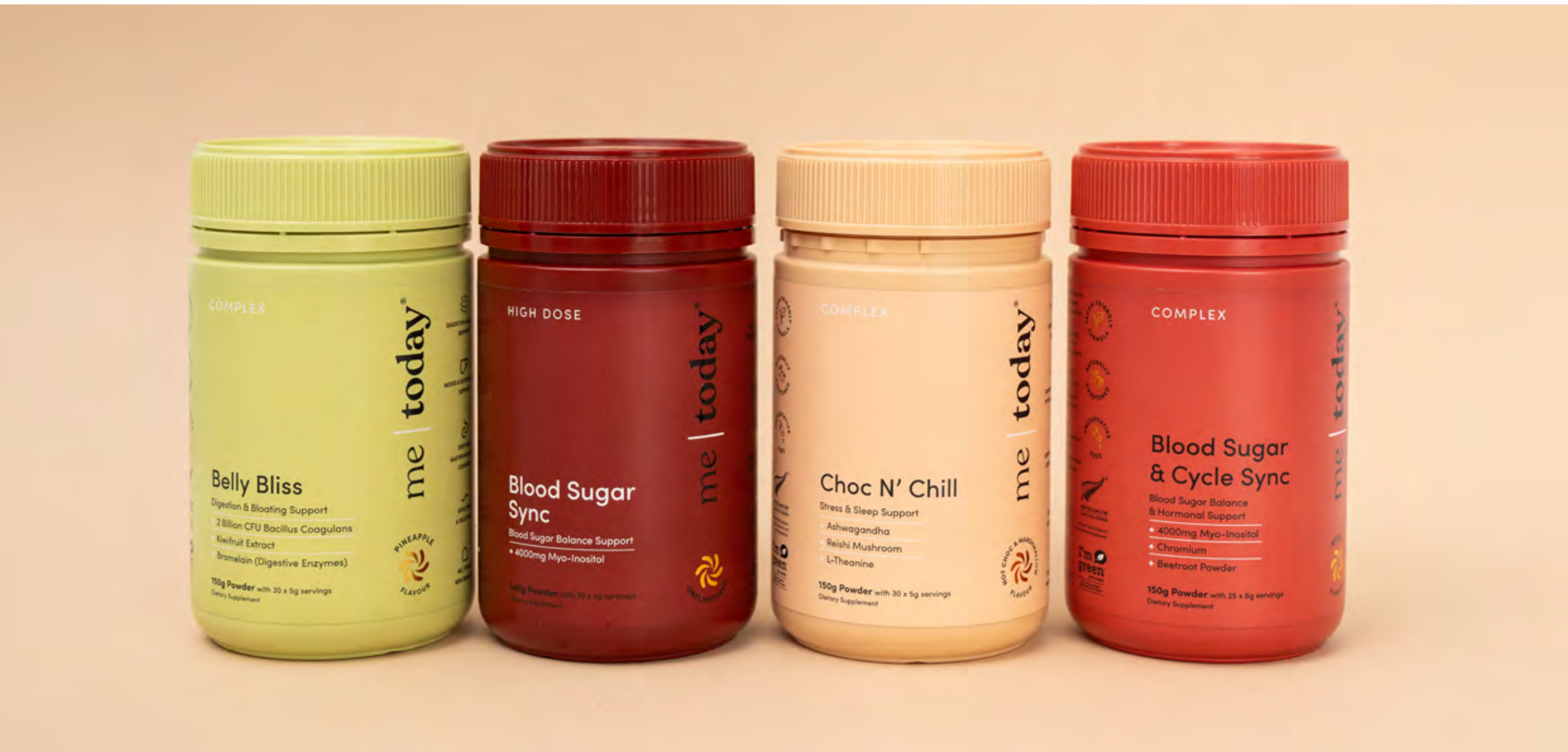
		2026 NZ$000	2025 NZ$000
Raw materials		721	8,732
Finished goods		1,652	1,906
Packaging materials		286	554
Total inventory		**2,659**	**11,192**

The cost of inventories recognised as an expense during the year in respect of continuing operations was

$3.32 million (2025: $2.90 million). The cost of inventories recognised as an expense includes $524,000 of write downs of inventory to net realisable value (2025: $176,000), $436,000 of which are expensed as administrative and other expenses.

The Group's inventory net realisable value provision at 30 June 2026 was $0.5 million (2025: $3.4 million, of which $3.1 million related to King Honey inventory).

$9.0 million of inventory was held by King Honey when it was placed into receivership and liquidation on 27 July 2025 (note 21.1).



13. PROPERTY, PLANT AND EQUIPMENT

	Plant & equipment NZ$000	Vehicles NZ$000	Office equipment & furniture NZ$000	Leasehold improvements NZ$000	Total NZ$000
Cost:					
At 1 July 2024	**2,069**	**162**	**198**	**368**	**2,797**
Additions	–	–	4	–	**4**
Transferred from assets held for sale	–	164	–	–	**164**
Disposals	(3)	(9)	–	(335)	**(347)**
At 30 June 2025	**2,066**	**317**	**202**	**33**	**2,618**
Additions	20	–	5	–	**25**
King Honey receivership (note 21)	(2,047)	(317)	(71)	–	**(2,435)**
At 30 June 2026	**39**	**-**	**136**	**33**	**208**
Accumulated depreciation:					
At 1 July 2024	**(826)**	**(50)**	**(160)**	**(124)**	**(1,160)**
Depreciation expense	(201)	(26)	(16)	(24)	**(267)**
Impairment	(655)	–	–	115	**(540)**
Disposals	1	2	–	–	**3**
At 30 June 2025	**(1,681)**	**(74)**	**(176)**	**(33)**	**(1,964)**
Depreciation expense	(5)	–	(11)	–	**(16)**
King Honey receivership (note 21)	1,667	74	62	–	**1,803**
At 30 June 2026	**(19)**	**-**	**(125)**	**(33)**	**(177)**
Carrying amount:					
At 30 June 2026	**20**	**-**	**11**	**-**	**31**
At 30 June 2025	385	243	26	–	654
At 1 July 2024	1,243	112	38	244	1,637

14. LEASES

14.1. Right-of-use assets

	Total NZ$000
Cost:	
At 1 July 2024	**1,253**
Additions	–
Disposals	(121)
Lease modifications	–
At 30 June 2025	**1,132**
Additions	319
Disposals	–
King Honey receivership (note 21)	(732)
At 30 June 2026	**719**
Accumulated amortisation:	
At 1 July 2024	**(941)**
Depreciation expense	(231)
Impairment of right-of-use assets	122
At 30 June 2025	**(1,050)**
Depreciation expense	(21)
Disposals	–
King Honey receivership (note 21)	658
At 30 June 2026	**(413)**
Carrying amount:	
At 30 June 2026	**306**
At 30 June 2025	82
At 1 July 2024	312

The Group leases administration premises and previously leased warehouse premises.

14.2. Lease liability

		2026 NZ$000	2025 NZ$000
Current		66	63
Non-current		250	37
		316	**100**

Refer to note 20 for a reconciliation of the movement in lease liabilities.

At the reporting date the Group had 1 property lease with a remaining term of 3.8 years (2025: 5 property leases with an average remaining term of 0.7 years).

The average IBR rate is 7.35% (2025: 6.48%).

Short term lease expenses included in operating loss from continued operations were $67,628 (2025: Nil).

15. INTANGIBLE ASSETS

	Trademarks & domains NZ$000
Cost:	
At 1 July 2024	**9,459**
Additions	38
At 30 June 2025	**9,497**
Additions	82
At 30 June 2026	**9,579**
Accumulated amortisation and impairment:	
At 1 July 2024	**(9,325)**
Amortisation expense	(1)
At 30 June 2025	**(9,326)**
Amortisation expense	-
Impairment expense	(79)
At 30 June 2026	**(9,405)**
Carrying amount:	
At 30 June 2026	**174**
At 30 June 2025	171
At 1 July 2024	134

16. TRADE AND OTHER PAYABLES

		2026 NZ$000	2025 NZ$000
Trade payables		1,723	891
Accruals		328	515
Directors shares accrued (note 24)		75	108
Other payables		126	169
Total		**2,252**	**1,683**

Trade and other payables are unsecured, non-interest bearing and usually paid within 45 days of recognition. Therefore, the carrying value of creditors and other payables approximates their fair value.

17. BORROWINGS

	Note	2026 NZ$000	2025 NZ$000
Secured borrowings at amortised cost			
Banks overdraft	17.1	-	2,676
Banks loans	17.2	2,250	7,284
Subordinated note	17.3	-	5,800
		2,250	**15,760**
Current		-	15,760
Non-current		2,250	-
		2,250	**15,760**

The Group has borrowings of $2.25 million with the Bank of New Zealand ('BNZ') (30 June 2025: $9.96 million with the BNZ and a subordinated note payable to the Jarvis Trust of $5.8 million).

17.1. Bank overdraft

	Note	2026 NZ$000	2025 NZ$000
Opening Balance		2,676	2,486
Receivership and liquidation of King Honey	21.1	(2,676)	-
Net draw down / (repayment) of overdraft facility		-	190
		-	**2,676**

17.2. Bank loans

		2026 NZ$000	2025 NZ$000
Opening balance		7,284	7,284
Repayment of bank loans		(2,250)	-
Receivership of King Honey (note 21.1)		(5,034)	-
Proceeds from bank loans		2,250	-
		2,250	**7,284**

On 16 September 2025 the Group borrowed $2.25 million through a customised average rate loan facility ('CARL'), The facility is for a term of 3 years maturing on 15 September 2028. The facility has a floating interest rate which, at 30 June 2026, was 5.96% per annum. The facility is secured by a first ranking general security agreement over all present and acquired property of Me Today Limited, Me Today NZ Limited and The Good Brand Company Limited and by unlimited intercompany guarantees between those companies.

The Group's bank facilities at 30 June 2025 were as follows:

- Me Today Limited had borrowed $2.25 million through a CARL facility. The facility was for a term of 2 years maturing on 20 March 2026. Payments were interest only during the term prior to its repayment. This facility was repaid on 16 September 2025. At 30 June 2025 the interest rate on this facility was 8.9% per annum. The facility was secured by:
    a. a first ranking general security agreement over all present and acquired property of Me Today Limited, Me Today NZ Limited and The Good Brand Company Limited and by unlimited intercompany guarantees between those companies; and
    b. $2 million of the facility was secured by guarantees from King Honey Holdings Limited and King Honey Limited.
- King Honey Holdings Limited borrowed $0.9 million through a CARL facility. The facility was for a term of 5 years maturing on 29 June 2026. Repayments were interest only until 30 June 2025 with quarterly repayments of $250,000 due thereafter. The interest rate on this facility at 30 June 2025 was 9.1% per annum. The facility was secured by a first ranking general security agreement over all present and acquired property of King Honey Holdings Limited and an unlimited intercompany guarantee from King Honey Limited.

  Responsibility for the repayment of this borrowing facility was transferred to the receiver of King Honey Holdings Limited on 27 July 2025 (note 21).
- King Honey Holdings Limited borrowed $4.1 million through a Business First Term Loan facility. The facility was for a term of 5 years maturing on 29 June 2026. Repayments during the term were interest only. The interest rate on this facility at 30 June 2025 was 2.3% per annum. The facility was secured by a first ranking general security agreement over all present and acquired property of King Honey Holdings Limited and an unlimited intercompany guarantee from King Honey Limited.

  Responsibility for the repayment of this borrowing facility was transferred to the receiver of King Honey Holdings Limited on 27 July 2025 (note 21).
- King Honey Holdings Limited had entered into a $2.5 million overdraft facility. The facility was to reduce to $1.5 million by $250,000 increments per quarter commencing 31 December 2024. The term was on demand, subject to annual review. The interest rate on this facility at 30 June 2025 was 7.29% per annum. The facility was secured by a first ranking general security agreement over all present and acquired property of King Honey Holdings Limited and an unlimited intercompany guarantee from King Honey Limited.

  Responsibility for the repayment of this borrowing facility was transferred to the receiver of King Honey Holdings Limited on 27 July 2025 (note 21).
- At 30 June 2025 while the Group was in discussions with the BNZ regarding new funding terms the bank borrowings were repayable on demand

17.3. Subordinated note

		2026 NZ$000	2025 NZ$000
Opening balance		5,800	5,600
Interest on borrowings		-	200
Receivership of King Honey		(5,800)	-
		-	**5,800**

18. SHARE CAPITAL

		2026 '000	2025 '000
Number of ordinary shares:			
Balance at 1 July		54,320	54,320
Ordinary shares issued during the year		40,202	-
Balance at 30 June		**94,522**	**54,320**

		2026 NZ$000	2025 '000
Share capital:			
Balance at 1 July		55,333	55,333
Ordinary shares issued during the year		2,340	-
Less: share issue costs		(163)	-
Transfer on issue of warrants (note 18.2)		(284)	-
Balance at 30 June		**57,226**	**55,333**

On 6 November 2025 Me Today issued 36,421,993 new fully paid ordinary shares under a pro rata rights issue, including oversubscriptions to that rights issue, at an issue price of $0.06 per share.

On 6 November 2025 Me Today also issued 3,780,217 new fully paid ordinary shares to directors and employees at an issue price of $0.06 per share. 2,109,375 of these shares were issued to independent directors to settle a portion of directors fees payable (note 24.1). The remaining 1,670,842 of these ordinary shares were issued to employees.

All ordinary shares on issue are fully paid, have equal voting rights, and share equally in dividends and any surplus on winding up. The ordinary shares have no par value.

18.1. Non-controlling interest

There is a non-controlling interest in relation to the Group's subsidiary Me Today China Limited ('MTCL'). The non-controlling interest holds 40% of the subsidiary shares at the reporting date (2025: 20%). The non-controlling interest is not entitled to receive dividends and the amount for the 40% shares is not significant and rounded to $nil (2025: $nil).

18.2. Warrants

On 10 November 2025 Me Today made a bonus warrant issue of two series of warrants whereby all shareholders in Me Today were issued (on the ratio of 1 warrant for every 2 shares held on 7 November 2025):

a. warrants exercisable between 1 October 2026 and 30 October 2026 at an exercise price of 6 cents per share ('Series 1' warrants); and

b. warrants exercisable between 1 October 2027 and 29 October 2027 at an exercise price of 6 cents per share ('Series 2 warrants').

On 10 November 2025 the Company issued:

- 47,261,238 Series 1 warrants; and
- 47,261,238 Series 2 warrants.

No consideration was payable for the warrants on issue. Following a fair value assessment performed during the year, the Group determined that the fair value of the warrants at issue date was $0.003 per warrant. Accordingly, an amount of $283,567 has been recognised within equity and presented as a warrant reserve, with a corresponding reduction in share capital. As both instruments are equity instruments under NZ IAS 32, the adjustment represents an allocation within equity only and has no impact on total equity, profit or loss, assets or liabilities.

The warrants give the holder the right to purchase an ordinary share per warrant. Cash consideration of $0.06 per share is payable in full on exercise of the warrants.

Series 1 warrants are able to be converted/exercised to ordinary shares from 1 October 2026 up to the expiry date of 5pm on 30 October 2026 by notice in writing and payment of the required exercise price.

Series 2 warrants are able to be converted/exercised to ordinary shares from 1 October 2027 up to the expiry date of 5pm on 29 October 2027 by notice in writing and payment of the required exercise price.

New ordinary shares issued upon exercise of the warrants will rank equally with the ordinary shares already on issue.

The warrants are quoted on the NZX Main Board.

Fair value measurement
The fair value of the warrants was determined with reference to observable market transactions in the quoted warrants on the NZX Main Board shortly after issue date. The valuation used the first traded market price of $0.003 per warrant and reflects the fair value of the identical instruments. Management concluded that no significant changes occurred in the underlying share price or warrant terms between issue date and the first observable market trades.

Fair value hierarchy
The fair value measurement has been categorised within Level 1 of the NZ IFRS 13 fair value hierarchy as it is based on quoted market prices for identical warrant instruments traded on the NZX Main Board without adjustment. No transfers occurred between fair value hierarchy levels during the year.

	Level 1 NZ$000	Level 2 NZ$000	Level 3 NZ$000	Total NZ$000
Fair value measurement at 30 June 2026				
Series 1 and Series 2 warrants	284	-	-	284
	284	**-**	**-**	**284**

19. RECONCILIATION OF PROFIT / (LOSS) AFTER TAXATION WITH CASH FLOWS FROM OPERATING ACTIVITIES

	2026 NZ$000	2025 NZ$000
Net profit / (loss) after taxation	2,660	(6,016)
Adjustments for non-cash items and items recognised as financing activities:		
Depreciation, amortisations and impairments	116	499
Interest on borrowings	136	805
Interest on lease liabilities	4	11
Impairment of property, plant and equipment	–	655
Loss on disposal for property, plant and equipment	–	220
Gain on King Honey receivership (note 21.1)	(4,144)	–
Movements in working capital		
(Increase) / decrease in trade and other receivables	(444)	(34)
(Increase) / decrease in inventory	8,533	3,326
(Increase) / decrease in taxation receivable	(41)	(26)
Increase / (decrease) in trade and other payables	571	(377)
Movement in working capital on King Honey receivership	(8,703)	–
Net cash outflows from operating activities	**(1,312)**	**(937)**

20. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

	2026 NZ$000	2025 NZ$000
Borrowings:		
Balance at 1 July	15,760	15,370
Cash:		
Proceeds from bank borrowings	2,250	190
Repayment of bank borrowings	(2,250)	-
Interest paid on borrowings	(136)	(605)
Non-cash:		
Interest on borrowings	136	805
Receivership of King Honey (note 21)	(13,510)	-
Balance at 30 June	**2,250**	**15,760**
Lease liabilities:		
Balance at 1 July	100	426
Cash:		
Payment of lease liabilities principal	(12)	(326)
Interest paid on lease liabilities	(4)	(11)
Non-cash:		
Lease liabilities recognised	319	-
King Honey receivership (note 21)	(91)	-
Interest on lease liabilities	4	11
Balance at 30 June	**316**	**100**

21. DISCONTINUED OPERATIONS

21.1. Receivership and liquidation of subsidiaries

On 27 July 2025 the directors of King Honey Holdings Limited and King Honey Limited, both wholly-owned subsidiaries of Me Today, requested that the Bank of New Zealand appoint receivers and managers over the assets of each subsidiary. Simultaneously, the directors appointed liquidators.

The decision to appoint receivers was made due to ongoing trading challenges in the manuka honey sector, and the subsidiaries' inability to secure a viable funding solution with key lenders or to conclude a transaction to sell the King Honey business.

In 2024 the King Honey business was ring-fenced from the Me Today Group through an agreement with the Group's lenders to remove Me Today from the King Honey debt security group. As a result, Me Today has no financial obligations in relation to the debts of King Honey Holdings Limited or King Honey Limited.

Following the appointment of receivers and managers and the appointment of liquidators on 27 July 2025, the Group lost control of King Honey Holdings Limited and King Honey Limited for the purposes of NZ IFRS 10 Consolidated Financial Statements. The loss of control arose because the Group no longer had the practical ability to direct the relevant operating and financing activities of those entities.

Accordingly, the Group derecognised the assets and liabilities of the King Honey entities and recognised a gain on loss of control of $4.1 million. The gain primarily arose from the derecognition of net liabilities of the King Honey entities and does not represent trading performance of the Group.

No consideration was received on loss of control and the Group did not retain any ownership interest, equity interest or continuing involvement in the King Honey entities following deconsolidation.

Following the receivership on 27 July 2025, the King Honey net liabilities are no longer the responsibility of the Group and as a result a $4.1 million gain on receivership of King Honey Holdings Limited and King Honey Limited has been recognised.

King Honey represented a separate major line of business of the Group and, following the loss of control on 27 July 2025, has been classified as a discontinued operation in accordance with NZ IFRS 5.

Comparative information in the Consolidated Statement of Profit or Loss and Other Comprehensive Income, Consolidated Statement of Cash Flows and earnings per share disclosures has been re-presented to reflect the discontinued operation.

The net liabilities disposed of through the receivership and liquidation are shown below.

	27-Jul-25 NZ$000
Net liabilities disposed of:	
Cash	48
Receivables	60
Inventory	9,028
Property, plant and equipment	632
Right-of-use assets	74
Trade and other payables	(385)
Lease liabilities	(91)
Bank overdraft	(2,676)
Bank loans	(5,034)
Subordinated note	(5,800)
Net liabilities disposed of:	**(4,144)**
Gain on receivership and liquidation	4,144
Total consideration	**-**

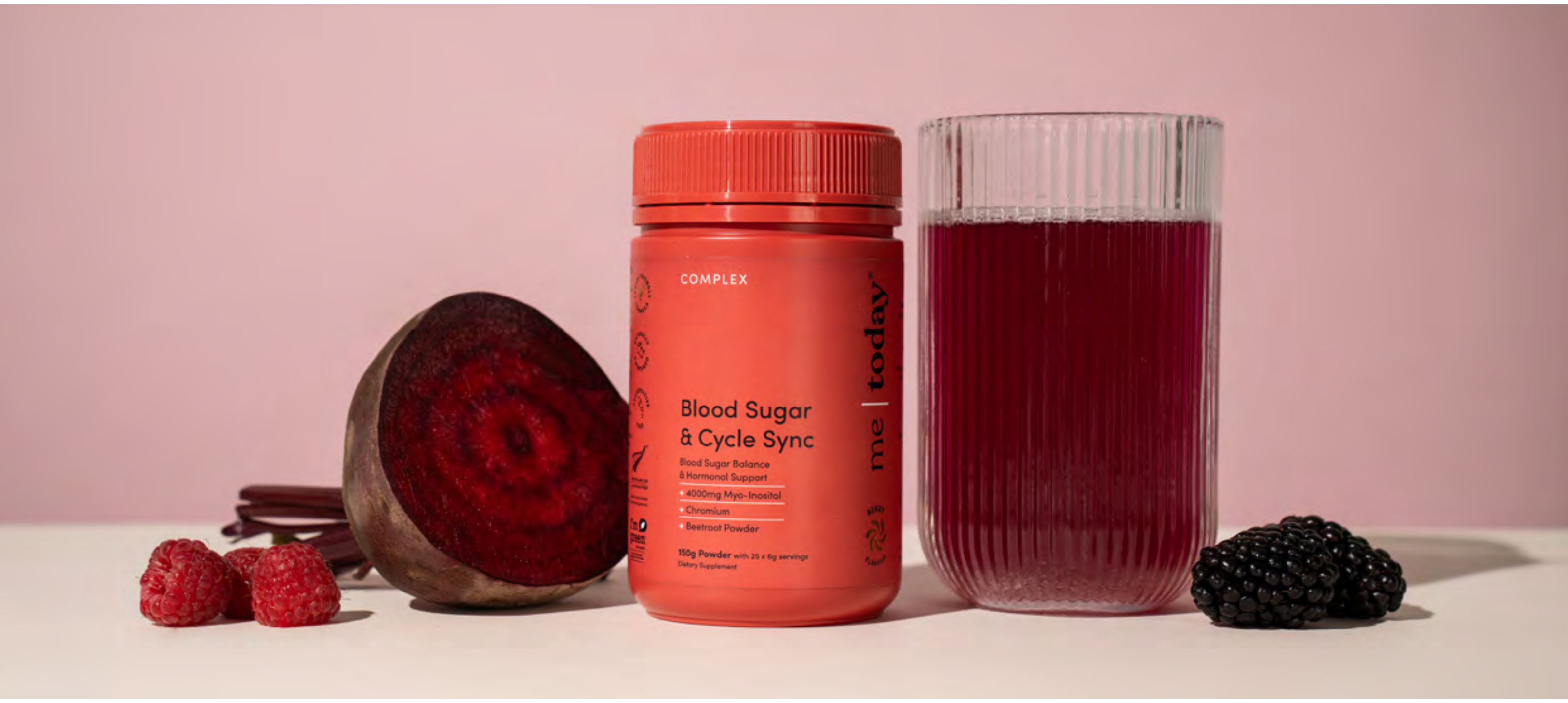
21.2. Discontinued operations - financial performance and cash flow information

The financial performance information for the discontinued operations is set out below.

	2026 NZ$000	2025 NZ$000
Revenue	64	2,656
Expenses	(86)	(6,305)
Loss before income tax	**(22)**	**(3,649)**
Attributable income tax expense	-	-
Loss after tax from discontinued operations	**(22)**	**(3,649)**
Gain on receivership and liquidation of subsidiaries (note 21.1)	4,144	-
Profit / (loss) from discontinued operations attributable to owners of the Company	**4,122**	**(3,649)**

21.3. Cash flows from discontinued operations

	2026 NZ$000	2025 NZ$000
Net cash (outflow) / inflow for operating activities	(52)	1,182
Net cash (outflow) / inflow for investing activities	(48)	82
Net cash (outflow) / inflow for financing activities	-	(484)
Net (decrease) / increase in cash used by discontinued operations	**(100)**	**780**



22. SUBSIDIARIES

Name	Principal activity	Equity holding	
		2026	2025
Subsidiaries:			
The Good Brand Company Limited	Sale of health & wellbeing products	100%	100%
Me Today NZ Limited	Production & sale of health & wellbeing products	100%	100%
Today Limited	Non-trading entity	100%	100%
Me Today EU Limited	Sale of health & wellbeing products	100%	100%
Me Today UK Group Limited	Sale of health & wellbeing products	100%	100%
Pure Manuka NZ Limited	Non-trading entity	100%	100%
Me Today USA Inc.		100%	100%
Me Today China Limited	Brand owner	60%	80%
Me Today AU Pty Limited	Non-trading entity	-%	100%
Subsidiaries placed into receivership and liquidation (note 21)			
King Honey Holdings Limited	Investment in King Honey Limited	-%	100%
King Honey Limited	Sale of manuka honey products	-%	100%
Manuka Wellness Limited	Non-trading entity	-%	100%
King Honey Health Products Limited	Non-trading entity	-%	100%
Bee Plus Manuka NZ Limited	Non-trading entity	-%	100%
Other investments associated with King Honey in receivership and liquidation:			
Bee Plus New Zealand Limited	Brand owner, non-trading	-%	15%

All subsidiaries are domiciled in New Zealand, with the exception of Me Today EU Limited which is domiciled in Ireland, Me Today UK Group Limited which is domiciled in England and Me Today USA Inc. which is domiciled in the United States. All subsidiaries have a reporting date of 30 June.

23. FINANCIAL INSTRUMENTS

The Group's activities expose it to a variety of financial risks: market risk (including currency risk and interest rate risk), credit and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on its financial performance.

Risk management is carried out under policies approved by the Board of Directors. The Board provides written principles for overall risk management as well as policies covering specific areas such as interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments.

The Group has entered into a number of non-derivative financial instruments all of which are classified as financial assets and liabilities at amortised cost. The carrying values of these items approximate their fair value and represent the maximum exposures for each type of financial instrument. They are listed as follows:

	Note	2026 NZ$000	2025 NZ$000
Financial assets at amortised cost			
Cash and cash equivalents	10	1,833	1,259
Trade receivables	11	1,826	1,359
Other receivables	11	321	279
Total financial assets		**3,980**	**2,897**

The fair value of cash and cash equivalents and trade receivables are determined to be equivalent to their carrying value due to the short-term nature of these balances.

	Note	2026 NZ$000	2025 NZ$000
Financial liabilities at amortised cost			
Trade and other payables	16	2,251	1,683
Bank overdraft	17	-	2,676
Banks loans	17	2,250	7,284
Subordinated note	17	-	5,800
Total financial liabilities		**4,501**	**17,443**

The fair value of trade payables and other liabilities are determined to be equivalent to their carrying value due to the short-term nature of these balances.

The fair value of the bank loan is $2.25 million. Interest on the loan is paid monthly at market rates (2025: $7.15 million calculated based upon discounted cash flows).

The Group does not have any derivative financial instruments (2025: nil).

The Group measured the fair value of the bonus warrants issued during the year for the purpose of allocating equity proceeds between ordinary shares and warrants. The fair value was determined using observable market prices for the quoted warrants and was categorised as a Level 1 fair value measurement under NZ IFRS 13. No financial assets or financial liabilities were measured at fair value on a recurring basis at 30 June 2026.

23.1. Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the Group's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control the market risk exposures within acceptable parameters, while optimising the return on risk. There is minimal market risk.

23.2. Cash flow and fair value interest rate risk

The Group's interest rate risk arises from interest on borrowings at variable rates. The Group has an interest-bearing on call bank account.

The BNZ CARL is borrowing with a variable interest rate and is exposed to a change in interest rate (see note 17). The table below shows the impact that a 1% movement in the current interest rate on the BNZ CARL facility would have on the per annum interest expense.

	Facility balance 2026 NZ$000	Interest impact Rate (+/-1%) NZ$000
BNZ CARL facility	2,250	23/(23)

23.3. Credit risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises from cash and cash equivalents, deposits with banks and the Group's receivables from customers. The Group's maximum credit risk is represented by the carrying value of these financial assets. The credit risk associated with cash transactions and deposits is managed through the Group's policies that limit the use of counterparties to high credit quality financial institutions.

23.4. Liquidity risk

Liquidity risk is the risk that the Group will not be able to meet its financial obligations as and when they fall due. The Group's liquidity risk management includes maintaining sufficient cash reserves to meet future commitments. Refer to note 4.1 in relation to going concern.

The following table provides a maturity analysis of the Group's remaining contractual cash flows relating to financial liabilities. Contractual cash flows include contractual undiscounted principal and interest payments.

	Carrying amount NZ$000	Contractual cash flows NZ$000	Payable 0-6months NZ$000	Payable 6-12 months NZ$000	Payable 1-2 years NZ$000	Payable 2-5 years NZ$000
Non-derivative financial liabilities						
2026						
Trade and other payables	2,252	2,252	2,226	25	-	-
Borrowings	2,250	2,250	-	-	-	2,250
Lease liability	315	362	47	39	96	180
	4,817	**4,864**	**2,273**	**65**	**96**	**2,430**
2025						
Trade and other payables	1,683	1,458	1,241	125	46	46
Borrowings	15,760	15,961	7,711	8,250	-	-
Lease liability	100	104	46	19	26	13
	17,543	**17,523**	**8,998**	**8,394**	**72**	**59**

The liquidity table above details contractual cash flows at the reporting date. King Honey Limited and King Honey Holdings Limited were placed into receivership on 27 July 2025 (note 21.1).

23.5. Capital risk management

The Group's objectives when managing capital are to safeguard their ability to continue as a going concern, so that they can continue to provide returns to shareholders and benefits for other stakeholders and to maintain an optimal capital structure that reduces the cost of capital.

24. RELATED PARTIES

24.1. Directors

During the year the directors of the Company were Grant Baker (Chairman), Hannah Barrett, Roger Gower, Michael Kerr, Stephen Sinclair and Antony Vriens.

24.2. Key management personnel compensation

Key management personnel compensation is set out below. The key management personnel are all the directors of the Company.

	2026 NZ$000	2025 NZ$000
Short term employee benefits - directors	250	253
Short term benefits - director fees	-	50
Share-based payments - director fees	94	-
Short term benefits - consulting fees	137	125
	481	**428**

On 6 November 2025, the Company issued 2,109,375 fully paid ordinary shares at $0.06 per share to the independent directors to settle $126,562 of directors' fees payable as follows:

- 703,125 issued to Hannah Barrett
- 703,125 issued to Roger Gower
- 703,125 issued to Antony Vriens

$75,000 was payable to the independent directors at 30 June 2026 (note 16) and is to be settled through the issue of shares in the Company at a share price based upon appropriate market pricing (2025: $108,000 to be settled through the issue of shares).

A company owned by Stephen Sinclair received $137,500 in consulting fees (2025: $125,000).

24.3. Related party transactions

The Company issued the following fully paid ordinary shares at $0.06 per share to directors or their related entities, as part of the 6 November 2025 rights issue to shareholders:

- 16,666,667 issued to Baker Investment Trust No 2 of which Grant Baker is a trustee;
- 8,333,333 issued to Sinclair Investment Trust of which Stephen Sinclair is a trustee; and
- 300,000 issued to Antony Vriens.

The Company issued the following warrants to directors or their related entities, as part of the 10 November 2025 issue of warrants to all shareholders (note 18.1):

- 20,271,833 Series 1 warrants and 20,271,833 Series 2 warrants issued to Baker Investment Trust No 2 of which Grant Baker is a trustee with a combined value of $121,631;
- 9,475,153 Series 1 warrants and 9,475,153 Series 2 warrants issued to Sinclair Investment Trust of which Stephen Sinclair is a trustee with a combined value of $56,851;

- 863,585 Series 1 warrants and 863,585 Series 2 warrants issued to M & N Kerr Holdings Limited of which Michael Kerr is a director and shareholder with a combined value of $5,182;
- 776,735 Series 1 warrants and 776,735 Series 2 warrants issued to Antony Vriens with a combined value of $4,660;
- 452,377 Series 1 warrants and 452,377 Series 2 warrants issued to Roger Gower with a combined value of $2,714;
- 448,814 Series 1 warrants and 448,814 Series 2 warrants issued to Hannah Barrett with a combined value of $2,693; and
- 16,667 Series 1 warrants and 16,667 Series 2 warrants issued to BB Promotions Limited of which Hannah Barrett is a shareholder with a combined value of $100.

Entities associated with Grant Baker and Stephen Sinclair entered into arrangements with M & N Kerr Holdings Limited, an entity associated with Michael Kerr, relating to certain Series 1 and Series 2 warrants previously issued by the Company.

25. CONTINGENT LIABILITIES

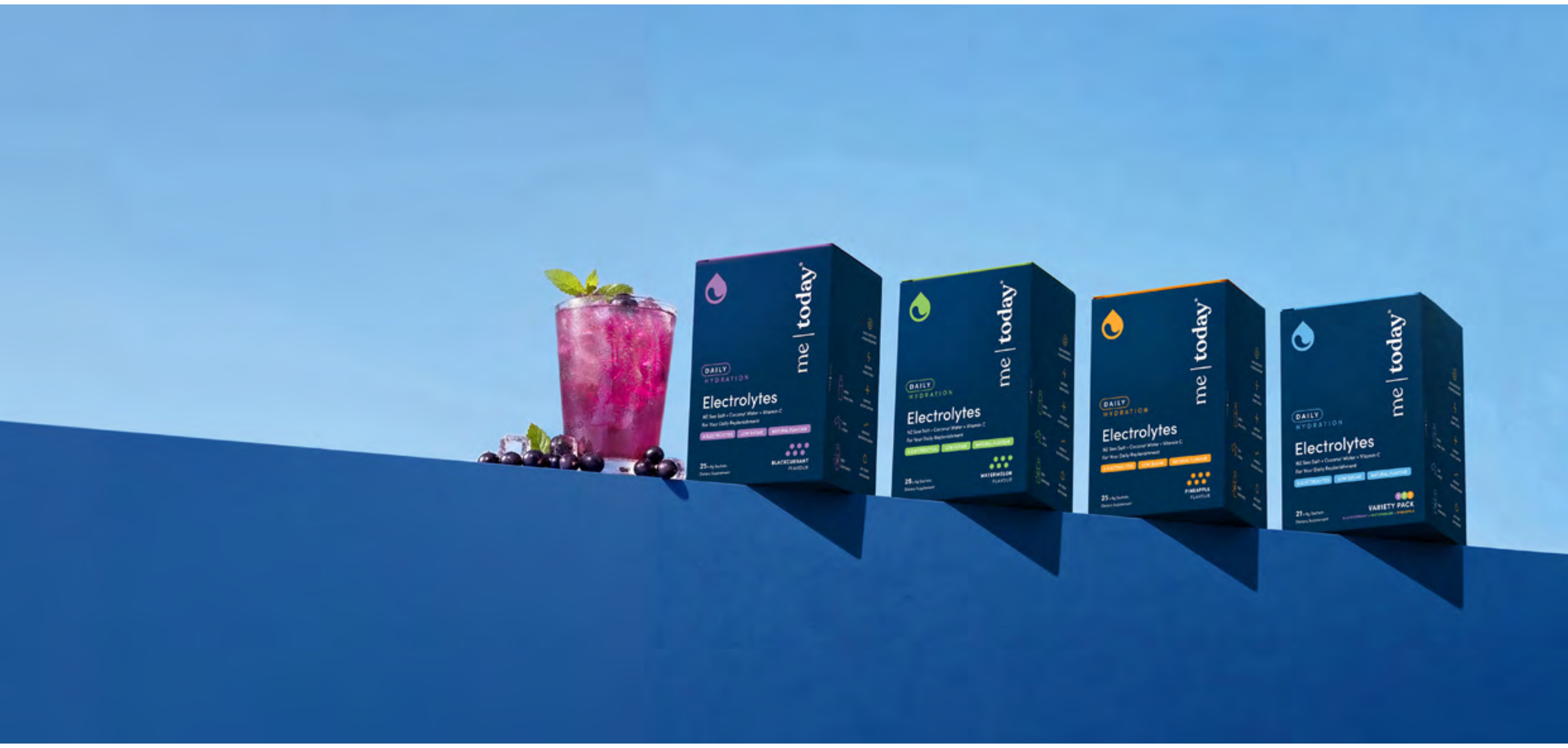
There are no contingent liabilities as at 30 June 2026 (2025: nil).

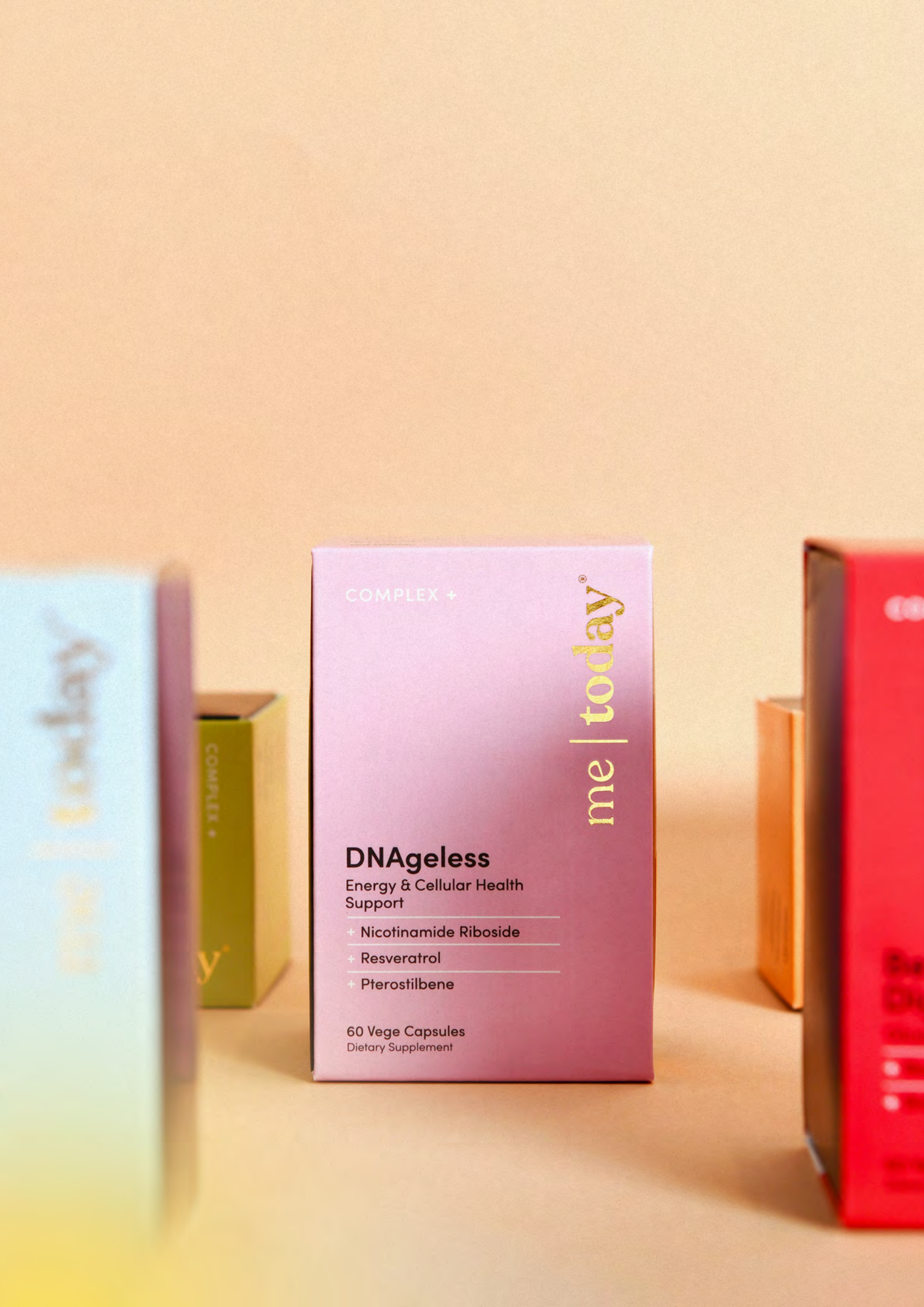
26. COMMITMENTS

The Company had no commitments for future capital expenditure as at 30 June 2026 (2025: nil).

27. SIGNIFICANT EVENTS SUBSEQUENT TO THE REPORTING DATE

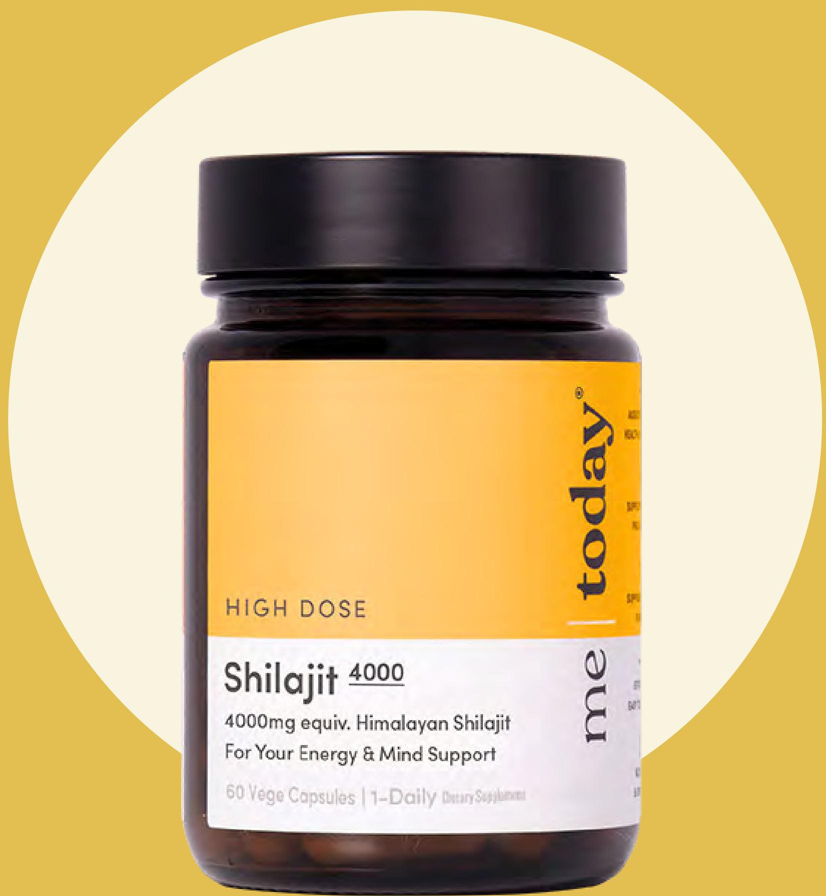
There have been no events subsequent to the reporting date which would materially affect the financial statements.




COMPLEX +
me | today
DNAgeless
Energy & Cellular Health Support
+ Nicotinamide Riboside
+ Resveratrol
+ Pterostilbene
60 Vege Capsules
Dietary Supplement

Independent Auditor's Report

TO THE SHAREHOLDERS OF ME TODAY LIMITED



Independent Auditor's Report

TO THE SHAREHOLDERS OF ME TODAY LIMITED

Opinion

We have audited the consolidated financial statements of Me Today Limited ("the Company") and its subsidiaries

(together, "the Group"), which comprise the consolidated statement of financial position as at 30 June 2026, and 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 year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 30 June 2026, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with New Zealand equivalents to International Financial Reporting Standards ("NZ IFRS") and IFRS® Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In addition to audit services, our firm provided other services in the areas of tax return preparation and tax advisory services. BDO partners and staff also transact with the Group on normal trading terms throughout the year. These matters have not impaired our independence as auditor of the Group. We have no other relationship with, or interests in, the Company or its subsidiaries.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue recognition and cut-off

Key Audit Matter

The Group generates revenue from the sale of Me Today branded products, agency services provided by The Good Brand Company, and licence fee income from the China licence arrangement. The diversity of the Group's revenue streams and the different revenue recognition criteria applied under NZ IFRS 15 *Revenue from Contracts with Customers* increases the amount and complexity of audit procedures performed.

We identified revenue recognition and cut-off as a key audit matter due to the significance of revenue to the Group's financial performance, the timing of revenue recognition around balance date, and the presumed fraud risk associated with revenue recognition under auditing standards.

In addition, significant judgement was required in assessing licence fee income from the China licence arrangement, including the sales information provided by the customer under the trademark licence agreement.

The Group's accounting policy regarding revenue recognition is disclosed within Note 3.2 to the consolidated financial statements. Revenue by category is disclosed in Note 5, and significant accounting judgements relating to licence fee revenue are disclosed in Note 4.2.

How The Matter Was Addressed in Our Audit

- We obtained an understanding of the Group's revenue recognition policies and assessed whether the recognition of product sales, agency revenue and licence fee income was consistent with NZ IFRS 15.
- We performed substantive testing over a sample of product sales transactions and agreed amounts recognised to underlying customer contracts, sales invoices and proof of delivery.
- We performed substantive testing over a sample of agency services revenue transactions and agreed amounts recognised to underlying agency contracts and supporting product sales information.
- We reviewed licence fee income recognised during the year by assessing management's calculation against the terms of the underlying China licence agreement, agreeing the calculation to customer sales records, and testing receipts for amounts received during the year. We also considered the collectability of accrued licence fee income recorded at year end.
- To address the completeness and measurement of licence fee income, we considered supporting documentation provided by management and the licensee. We assessed the relevant internal controls supporting the completeness of the documentation provided, considered the sensitivity of the calculated licence fee income to these inputs, and evaluated whether the revenue recognised was consistent with the terms of the underlying China licence agreement.
- We performed cut-off testing around balance date and assessed post-year-end credit notes to determine whether revenue had been recognised in the appropriate reporting period.
- We reviewed the disclosures in the consolidated financial statements for compliance with NZ IFRS 15.

Discontinued operations of King Honey

Key Audit Matter

On 27 July 2025, receivers and liquidators were appointed to King Honey Holdings Limited and King Honey Limited ('King Honey'). As a result, management concluded that the Group lost control over the King Honey entities and deconsolidated the subsidiaries during FY2026. The King Honey entities have been presented as discontinued operations in accordance with NZ IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*. Comparative information has also been re-presented to reflect management's re-assessment of the FY2025 financial statements, including the classification and presentation of the King Honey business on a non-going concern basis.

We identified the accounting for the deconsolidation of King Honey and the presentation of discontinued operations as a key audit matter due to the significance and complexity of the transaction and its pervasive effect on the consolidated financial statements.

Significant judgement was required in determining the date control was lost under NZ IFRS 10 *Consolidated Financial Statements*, assessing the discontinued operations presentation under NZ IFRS 5, and evaluating the impact of the receivership and liquidation on the comparative financial information. The matter required consideration of multiple accounting standards and affected several of the Group's reported financial performance, financial position and disclosures.

The Group's re-presentation of comparative information is disclosed in Note 2.4 and 4.5 to the consolidated financial statements. The critical judgement relating to loss of control is disclosed in Note 2.3 and 4.4. Refer also to Note 21.1 relating to the receivership, liquidation and deconsolidation of King Honey and Note 21.2 relating to the discontinued operations financial performance and cash flow information and Note 21.3 for cash flows from discontinued operations.

How The Matter Was Addressed in Our Audit

- We obtained management's accounting assessment paper addressing the loss of control of King Honey Holdings Limited and King Honey Limited, the application of NZ IFRS 10 and NZ IFRS 5, and the accounting treatment adopted following receivership and liquidation. We compared management's conclusions to the requirements of the relevant accounting standards.
- We assessed the facts and circumstances surrounding the appointment of receivers and liquidators on 27 July 2025 and evaluated management's conclusion that control was lost on that date.
- We assessed the appropriateness of the gain recognised on deconsolidation, including verifying that no consideration was received, no retained ownership interest existed, and no material reserves or other comprehensive income balances required recycling.
- We agreed material assets and liabilities derecognised to underlying consolidation records and re-performed management's gain on deconsolidation calculation.
- We assessed whether any retained ownership interest, continuing substantive rights or obligations existed that would prevent derecognition of the King Honey entities.
- We assessed whether the Group retained any obligations in relation to King Honey borrowings following the loss of control event, including review of banking, security and guarantee restructuring documentation and evidence that creditor claims associated with King Honey remained subject to the receivership and liquidation process.
- We evaluated management's conclusion that King Honey met the definition of a discontinued operation under NZ IFRS 5 and assessed the related presentation in the statement of profit or loss, cash flows and earnings per share disclosures.
- We considered management's reassessment of the FY2025 comparative information, including whether King Honey's assets and liabilities at 30 June 2025 should have been measured on a non-going concern basis while remaining consolidated within the Group. This included evaluating the impact of the receivership and liquidation on the measurement of King Honey's assets and liabilities, the related disclosures, and the consequential impact on the comparative information presented in the FY2026 consolidated financial statements.
- We reviewed the related financial statement disclosures for compliance with NZ IFRS 10, NZ IFRS 5, NZ IAS 1 and NZ IAS 10.

Other Information

The directors are responsible for the other information. The other information comprises the Market Announcement on the Me Today results for the year ended 30 June 2026 (but does not include the consolidated financial statements and our auditor's report thereon), which we obtained prior to the date of this auditor's report, and the Annual Report, which is expected to be made available to us after that date.

Our opinion on the consolidated financial statements does not cover the other information and we do not and will not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, 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.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the directors.

Directors' Responsibilities for the Consolidated Financial Statements

The directors are responsible on behalf of the Group for the preparation and fair presentation of the consolidated financial statements in accordance with NZ IFRS and IFRS Accounting Standards, and for such internal control as the directors determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the directors are responsible on behalf of the Group for assessing the Group'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 Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 ISAs (NZ) 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 decisions of users taken on the basis of these consolidated financial statements.

A further description of our responsibilities for the audit of the consolidated financial statements is located at the External Reporting Board's website at: https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-1-1/.

This description forms part of our auditor's report.

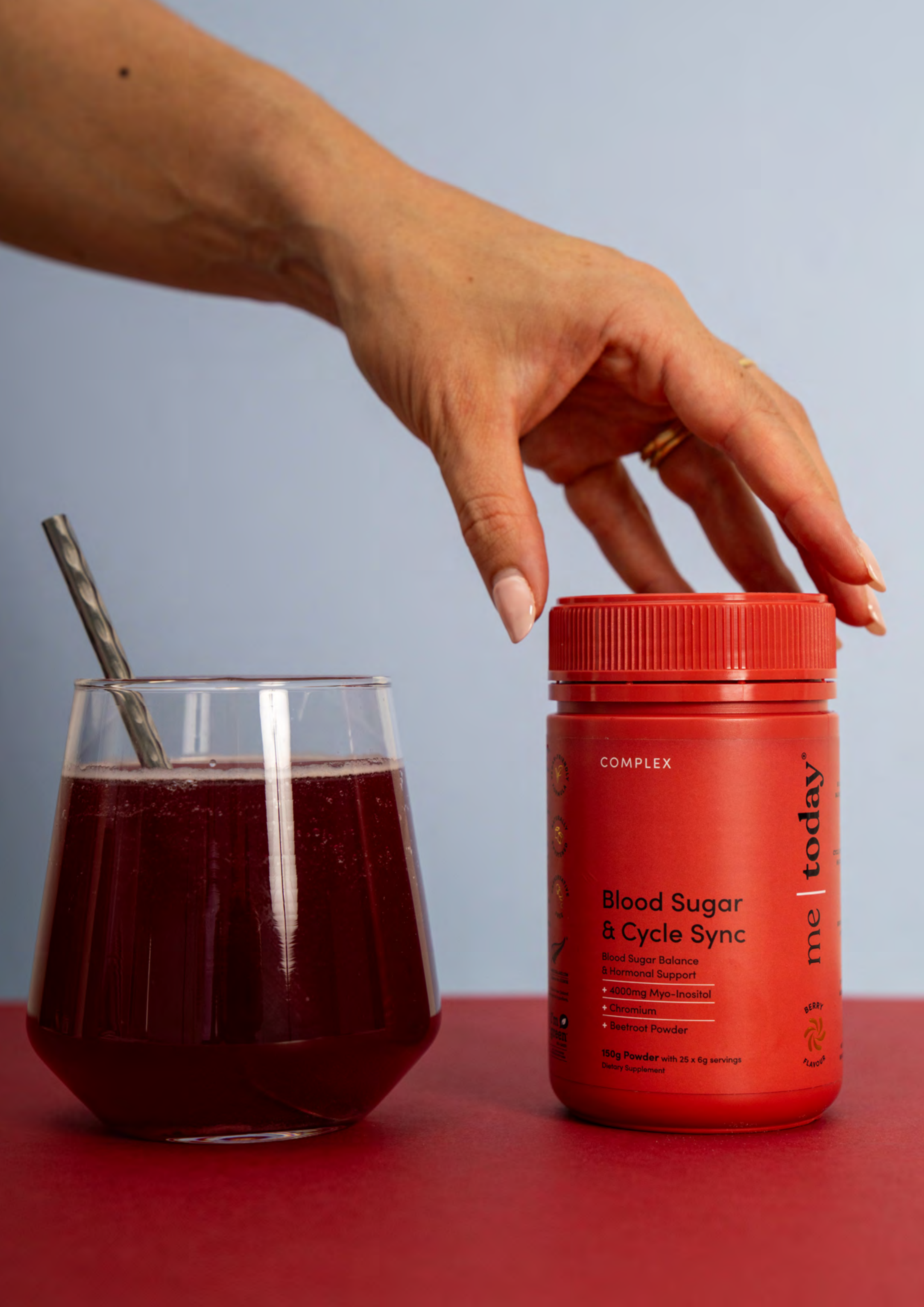
Who we Report to

This report is made solely to the Company's shareholders, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's shareholders, as a body, for our audit work, for this report or for the opinions we have formed.

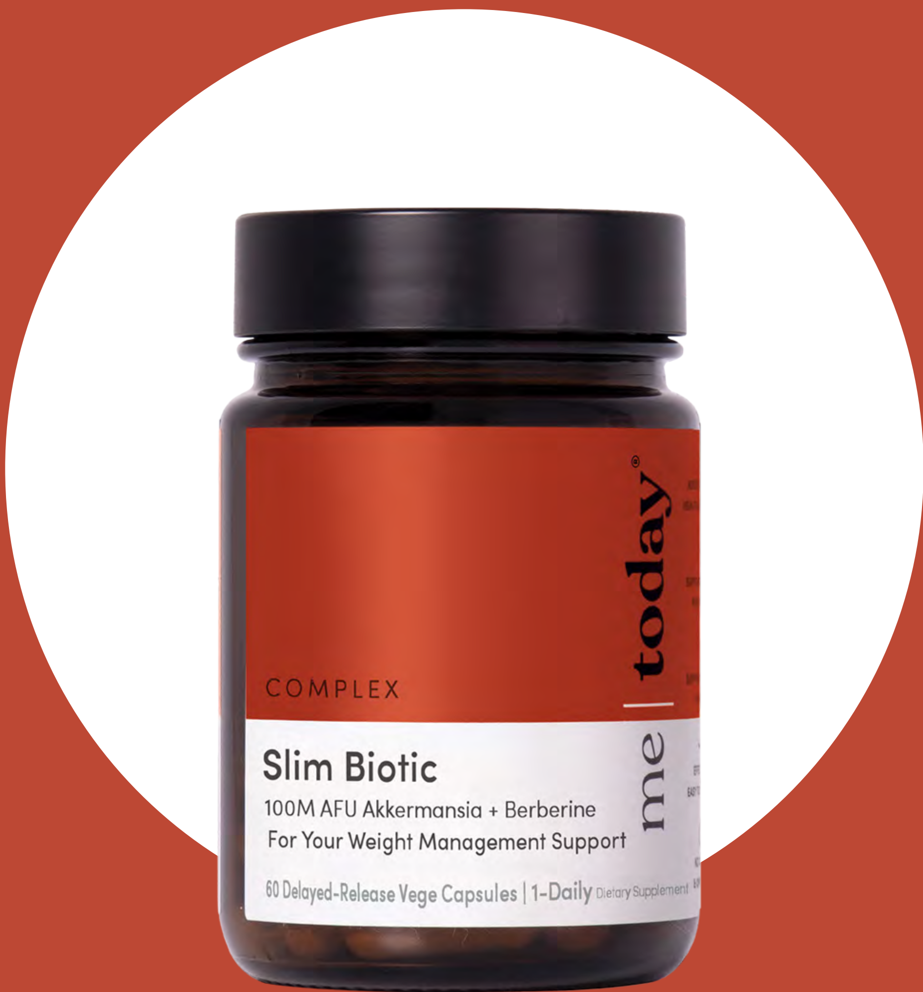
The engagement partner on the audit resulting in this independent auditor's report is Mark Nicholson.

BDO Auckland

BDO Auckland
Auckland
New Zealand
26 August 2026


COMPLEX
Blood Sugar
& Cycle Sync
Blood Sugar Balance
& Hormonal Support
+ 4000mg Myo-Inositol
+ Chromium
+ Beetroot Powder
150g Powder with 25 x 6g servings
Dietary Supplement
me | today
BERRY
FLAVOUR

Corporate Governance Statement



Corporate Governance Statement

FOR THE 12 MONTHS ENDED 30 JUNE 2026

The Board is responsible for the overall corporate governance of the Company, and it recognises the need for the highest standards of behaviour and accountability. The Board develops strategies for the Company, reviews strategic objectives and monitors the Company's performance against those objectives. The overall goals of the corporate governance process are to:

- drive shareholder value;
- assure a prudential and ethical base to the Company's conduct and activities; and
- ensure compliance with the Company's legal and regulatory obligations.

The Governance principles adopted by the Board are designed to achieve these goals.

The Company's Governance Code and related policies and charters can be found at https://www.metoday.com/pages/corporate-governance.

This statement is a summary of the Corporate Governance arrangements approved and observed by the Board as at 30 June 2026.

CODE OF ETHICS

The Board has documented a code of ethics, which can be found at https://www.metoday.com/pages/corporate-governance detailing the ethical standards to which Me Today Limited's directors and employees are expected to adhere.

ROLE OF THE BOARD

The Board assumes the following primary responsibilities:

- formulation and approval of the strategic direction, objectives and goals of the Company;
- monitoring the financial performance of the Company, including approval of the Company's financial statements;
- ensuring that adequate internal control systems and procedures exist and that compliance with these systems and procedures is maintained;
- review of performance and remuneration of directors and executive officers; and
- establishment and maintenance of appropriate ethical standards for the Company to operate by.

A formal Governance Code, which can be found at https://www.metoday.com/pages/corporate-governance, has been adopted by the Board and further outlines roles and responsibilities of the Board, and distinguishes and discloses the respective roles and responsibilities of the Board and management.

The Board evaluates its performance, the performance of individual directors and the performance of Board committees. The Board also evaluates the size, diversity and skill mix of the Board. Directors are encouraged to seek appropriate training opportunities to ensure they remain current on how best to perform their duties as directors of the Company.

BOARD COMPOSITION

In accordance with the Company's constitution and the NZX Listing Rules, the Board will comprise not less than three directors. The Board will be comprised of a mix of persons with complementary skills appropriate to the Company's objectives and strategies.

The Board currently comprises six directors, three of whom are Independent. The Board considers that, although it does not have a majority of independent Board members per the NZX Corporate Governance Code Recommendation, it has the right balance for the current size and structure of the Company.

Independence of directors is assessed against the requirements of the NZX Listing Rules, the factors set out in the NZX Corporate Governance Code and the factors included in the Company's Governance Code.

Although the Chair of the Board is not Independent, the Board considers that for the size and structure of the Company, an Independent Chair is not required at this time. The positions of the Chair and CEO of the Company are held by different people.

BOARD MEETINGS

The Board aims to meet at least 11 times each year for scheduled meetings. Additional meetings are held where specific matters require attention between scheduled meetings. Board meetings are used to monitor, challenge, develop and fully understand business and operational issues.

The following table shows director attendance at meetings during the 12 month period ended 30 June 2026.

	Board	Audit, Finance & Risk Committee
G Baker	9	n/a
H Barrett	8	3
R Gower	8	3
M Kerr	8	n/a
S Sinclair	9	3
A Vriens	9	n/a

CRITERIA FOR BOARD MEMBERSHIP

When a vacancy arises, the Board will identify candidates with a mix of diversity, capabilities and perspectives considered necessary for the Board to carry out its responsibilities effectively. A director appointed by the Board must stand for election at the next Annual Meeting. No director shall hold office (without re-election) past the third annual meeting following that director's appointment or three years, whichever is longer. Retiring directors are eligible for re-election.

BOARD COMMITTEES

The Board has established an Audit, Finance and Risk Committee and a Remuneration, Nomination and Health & Safety Committee.

The Audit, Finance and Risk Committee operates under a Charter approved by the Board and is accountable to the Board for: the business relationship with, and the independence of, external auditors; the reliability and appropriateness of the disclosure of the financial statements and external financial communication; and the maintenance of an effective business risk management framework including compliance and internal controls. The Audit, Finance and Risk Committee is chaired by Roger Gower with Stephen Sinclair and, Hannah Barrett as members. Mr Gower and Ms Barrett are independent directors. Other employees attend Audit, Finance & Risk Committee meetings by invitation.

The performance of the Audit, Finance and Risk Committee is reviewed annually against the Committee's Charter.

The Audit, Finance and Risk Committee Charter contains a framework for the Company's relationship with its external auditors.

The framework for the Company's internal audit function is also outlined in the Committee Charter.

The external auditor was invited to attend the 2025 Annual Meeting and was available to answer shareholders' questions about the conduct of the audit and the preparation and content of the auditor's report.

The Remuneration, Nominations and Health & Safety Committee operates under a Charter approved by the Board. The role of the Remuneration, Nominations and Health & Safety Committee is to consider the appointment of any future directors and their suitability to hold that position, the employment of senior executive employees of the Company, and reviewing Health & Safety policies to ensure the Company is providing a safe working environment for all employees and contractors. The Remuneration, Nominations and Health & Safety Committee is also responsible for considering the remuneration to be paid to executive employees and directors.

During the period under review, given the current size of the Board and composition of the sub committees, the Board incorporated all matters of the Remuneration, Nominations and Health & Safety Committee as a separate part of Board meetings and accordingly the full Board are in practice the members of the committee.

Employees who are not members of the Remuneration, Nominations and Health & Safety Committee attend meetings by invitation.

Consideration has been given as to whether any other Standing Board Committees are appropriate, and it has been determined that they are not required.

TRADING IN SHARES

The Company has a detailed Financial Products Trading Policy applying to all directors and employees which can be found at https://www.metoday.com/pages/corporate-governance. The procedures outlined in this policy must be followed by all directors and employees to obtain consent to trade in the Group's shares, at all times. Under the policy, trading restrictions (blackout periods) apply:

- two weeks before 31 December until 48 hours after the half-year results are released to NZX;
- two weeks before 30 June until 48 hours after the full-year results are released to NZX; and
- 30 days prior to release of an offer document (such as a product disclosure statement or prospectus) for a general public offer of the same class of shares.

Outside the black-out periods specified above, dealing is subject to the notification and consent requirements outlined in the policy.

MAKE TIMELY AND BALANCED DISCLOSURE

The Company has in place procedures designed to ensure compliance with the NZX Listing Rules such that all investors have equal and timely access to material information concerning the Company, including its financial situation, performance, ownership and governance.

Company announcements are factual and presented in a clear and balanced way.

Significant market announcements, including the announcements of the half year and full year results, and the financial statements for those periods, require review by the Board prior to release.

The Group's Market Disclosure Policy has been put in place to ensure that the Company complies with its continuous disclosure obligations at all times and can be found at https://www.metoday.com/pages/corporate-governance.

HEALTH AND SAFETY

The Board is responsible for oversight of the Company's health and safety risks. Creating a safe working environment for all employees and contractors is a key focus. Health and safety issues are a separate agenda item on every Board meeting where the Board monitors, supports and completes its own due diligence on the health and safety practices.

GENDER COMPOSITION OF THE ISSUERS' DIRECTORS AND OFFICERS

As at 30 June 2026, the gender balance of the Company's directors and officers was as follows:

	2026		2025	
	Female	Male	Female	Male
Directors	1	5	1	5
Officers (excluding directors)	-	-	-	-
Total	**1**	**5**	**1**	**5**

REMUNERATION POLICY

The Company has a Remuneration Policy contained in the Company's Governance Code. Director remuneration is recommended to Shareholders in a transparent manner.

MAJOR DECISIONS

Shareholders have a right under the NZX Listing Rules to vote on major decisions that may change the nature of the Company.

SHAREHOLDER COMMUNICATION

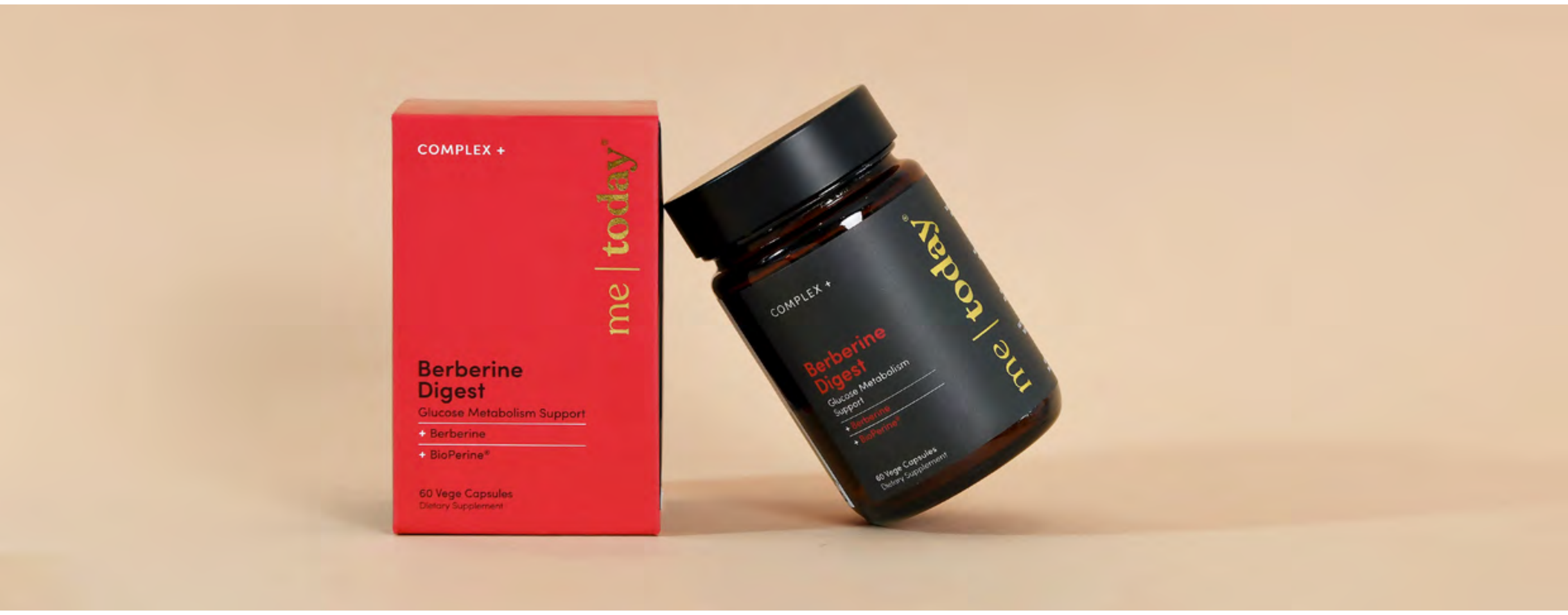
Shareholders can elect to receive communications electronically. As a small company, Me Today only holds either in person or online Annual Meetings, due to the costs associated with hybrid meetings.

CONTROL TRANSACTION POLICY

The Company has a Control Transaction Policy within the Company's Governance Code.

ADDITIONAL EQUITY CAPITAL

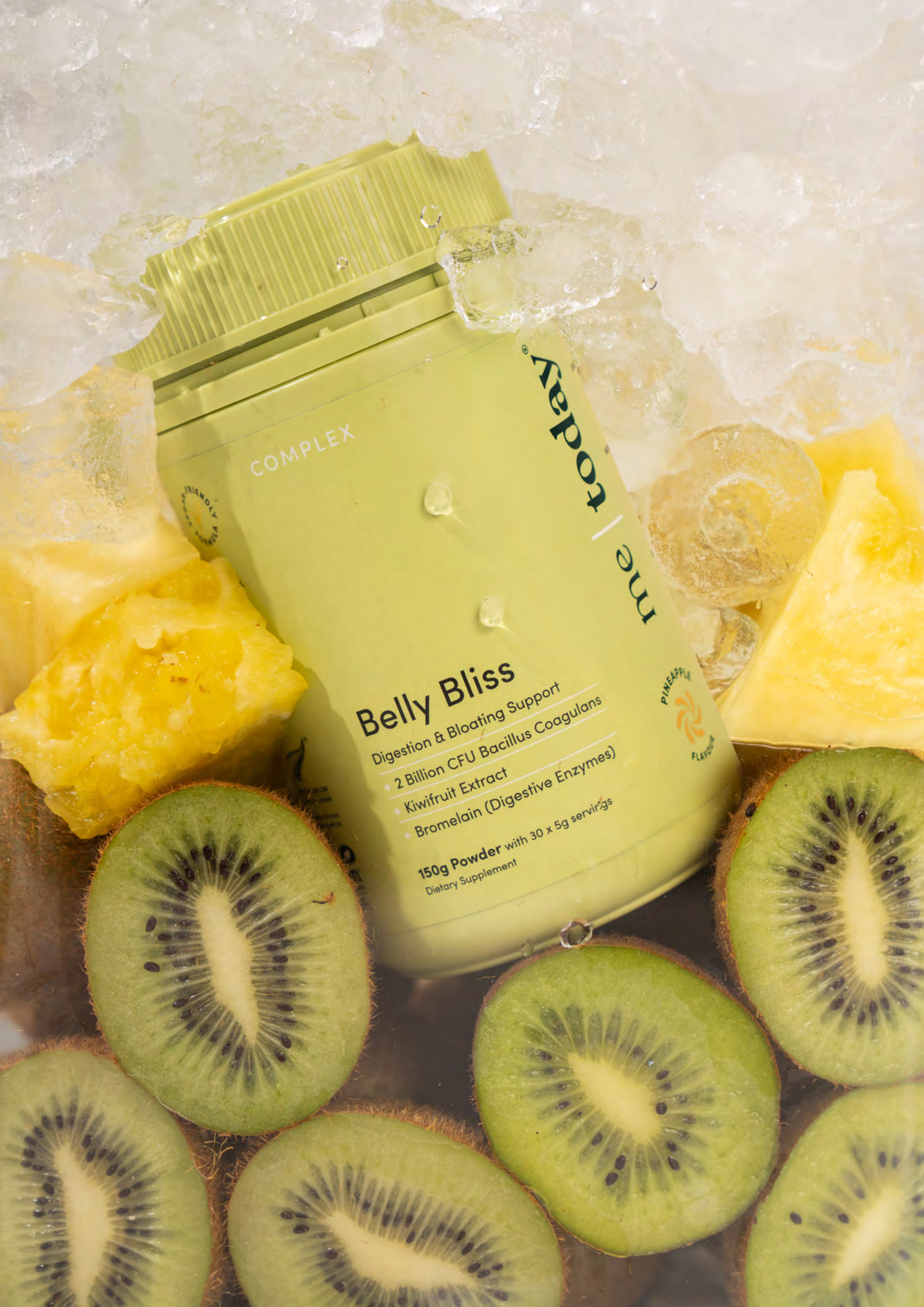
The capital raise in October 2025 was a non-renounceable pro rata offer.



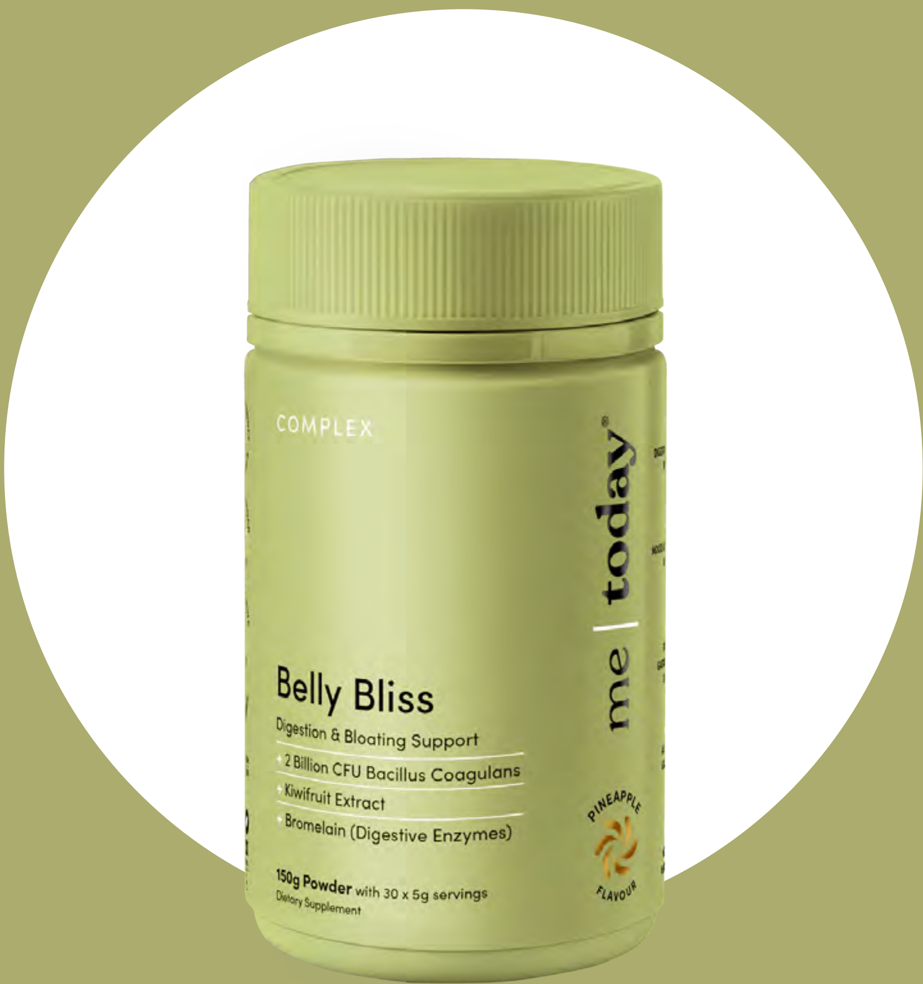
CORPORATE GOVERNANCE BEST PRACTICE CODE

The Group has followed the recommendations in the NZX Corporate Governance Code in all material aspects, with the following exceptions:

Reference	Recommendation	Alternative Governance Practice and Reason for the Practice
Recommendation 2.5	An issuer should have a written diversity policy which includes requirements for the board or a relevant committee of the board to set measurable objectives for achieving diversity (which, at a minimum, should address gender diversity) and to assess annually both the objectives and the entity's progress in achieving them. An issuer within the S&P/NZX 20 Index at the commencement of its reporting period should have a measurable objective for achieving gender diversity in relation to the composition of its board, that is to have not less than 30% of its directors being male, and not less than 30% of its directors being female, within a specified period. An issuer should disclose its diversity policy or a summary of it.	The Board considers that, although the Company does not have a formal diversity policy, it maintains an appropriate balance of skills, expertise, and experience across the Board and within the Me Today Group.
Recommendation 2.8	A majority of the Board should be independent directors.	The Board considers that, although it does not have a majority of independent Board members, it has the right balance for the current needs of the Company.
Recommendation 2.9	An issuer should have an independent chair of the Board.	Grant Baker, the current chair is not considered to be an independent director as The Baker Investment Trust No 2, of which he is a Trustee, is a substantial product holder of Me Today. Mr Baker has been appointed as Chair due to the level of expertise that he brings in relation to the Company's current growth focus.
Recommendation 3.1	An audit committee should only comprise non-executive directors of the issuer.	The current members of the Audit and Risk Committee are Roger Gower (Chair), Hannah Barrett and Stephen Sinclair. Stephen Sinclair is an executive director. The current composition of the Audit and Risk Committee is considered to be appropriate given the size of the organisation and Board.
Recommendations 3.3 and 3.4	At least the majority of the remuneration committee should be independent directors. At least the majority of the nomination committee should be independent directors.	Because the Board does not have a majority of independent directors, the majority of the Remuneration, Nominations and Health & Safety Committee is not independent.
Recommendation 4.4	An issuer should provide non-financial disclosure at least annually, including considering environmental, social sustainability and governance factors and practices. It should explain how operational or non-financial targets are measured. Non-financial reporting should be informative, include forward looking assessments, and align with key strategies and metrics monitored by the Board.	Me Today has provided limited reporting on environmental, economic and social sustainability factors to date while it focuses on growing sales. The wellbeing of its customers, employees and other stakeholders is important to Me Today, as is its social responsibility and environmental impact. The Company will implement and report on appropriate non-financial measures in future periods.
Recommendation 8.5	The board should ensure that the notice of annual or special meeting of quoted equity security holders is posted on the issuer's website as soon as possible and at least 20 working days prior to the meeting.	While Me Today generally endeavours to give at least 20 working days' notice of the meeting, in 2024 and 2025 it gave less than 20 working days' notice. However, in 2026 it will give at least 20 working days' notice of the meeting.


COMPLEX
me | today
Belly Bliss
Digestion & Bloating Support
2 Billion CFU Bacillus Coagulans
Kiwifruit Extract
Bromelain (Digestive Enzymes)
150g Powder with 30 x 5g servings
Dietary Supplement
PINEAPPLE
FLAVOUR

Shareholder & Statutory Information



Shareholder & Statutory Information

FOR THE YEAR ENDED 30 JUNE 2026

Stock exchange listing

The Company's shares are quoted on the NZX Main Board. As at 9 September 2026, the Company had 94,522,306 ordinary shares on issue (30 June 2026: 94,522,306 ordinary shares), 47,261,238 Series 1 warrants (30 June 2026: 47,261,238) and 47,261,238 Series 2 warrants (30 June 2026: 47,261,238).

Distribution of shareholders

Details of the distribution of ordinary shares amongst shareholders as at 9 September 2026 are set out below.

	Number of Security Holders		Number of Securities	
Size of Holding	Number	%	Number	%
1–999	356	49.44%	89,306	0.18%
1,000–4,999	155	21.53%	346,045	0.75%
5,000–9,999	40	5.56%	278,951	0.43%
10,000–49,999	100	13.89%	2,221,988	3.19%
50,000–99,999	29	4.03%	1,849,993	2.33%
100,000 or more	40	5.56%	89,736,023	93.12%
	720	**100.00%**	**94,522,306**	**100.00%**

20 largest shareholdings

The 20 largest shareholdings as at 9 September 2026 are provided in the table below.

Name	Number of shares held	Percentage of shares held
Grant Keith Baker & Donna Jean Baker & Baker Investment MM Trustee Limited (Baker Investment Trust No 2)	40,543,665	42.89%
Stephen John Sinclair & Jacqueline Margaret Sinclair & Roger Frederick Wallis (The Sinclair Investment Trust)	18,950,306	20.05%
Monovale Holdings Limited	5,563,052	5.89%
New Zealand Depository Nominee Limited	4,122,165	4.36%
James Patrick Keogh	3,064,216	3.24%
M & N Kerr Holdings Limited	1,727,170	1.83%
Antony Vriens	1,553,470	1.64%
Custodial Services Limited	1,486,857	1.57%
Vance Justin Murdoch & Karen Lisa Pease	1,430,436	1.51%
Terrence Wayne Jarvis & Jarvis Burnes Trustee Limited	1,367,309	1.45%
Rewi Hamid Bugo	1,281,304	1.36%
The Good Brand Company Limited	1,196,627	1.27%
Roger Hamilton Gower & Deborah Lynda Gower	904,754	0.96%
Hannah Mariah Barrett	897,628	0.95%
Brendon Jon Lindsay & Jeffrey John Parsonson & Wayne Derek Anderson & Simon Middleton Palmer	729,727	0.77%
Ross Dix Harvey	425,000	0.45%
Forsyth Barr Custodians Limited	407,610	0.43%
David Christopher Smith & Jacqueline Mary Smith	350,000	0.37%
FNZ Custodians Limited	308,032	0.33%
JPMorgan Chase Bank NZ NZ Branch	298,040	0.32%

20 largest warrant holdings

The 20 largest shareholdings of Series 1 (MEEWA) and Series 2 (MEEWB) as at 9 September 2026 are provided in the tables below.

MEEWA Series 1 warrants

Details of the distribution of MEEWA Series 1 Warrants amongst shareholders as at 9 September 2026 are set out below.

Name	Number of warrants held	Percentage of warrants held
Grant Keith Baker & Donna Jean Baker & Baker Investment MM Trustee Limited (Baker Investment Trust No 2)	20,271,833	42.89%
Stephen John Sinclair & Jacqueline Margaret Sinclair & Roger Frederick Wallis (The Sinclair Investment Trust)	9,475,153	20.05%
Monovale Holdings Limited	2,781,526	5.89%
New Zealand Depository Nominee Limited	1,942,917	4.11%
James Patrick Keogh	1,532,108	3.24%
Custodial Services Limited	1,130,189	2.39%
M & N Kerr Holdings Limited	863,585	1.83%
Antony Vriens	776,735	1.64%
Terrence Wayne Jarvis & Jarvis Burnes Trustee Limited	696,023	1.47%
Vance Justin Murdoch & Karen Lisa Pease	673,138	1.42%
Rewi Hamid Bugo	640,652	1.36%
The Good Brand Company Limited	598,314	1.27%
Roger Hamilton Gower & Deborah Lynda Gower	452,377	0.96%
Hannah Mariah Barrett	448,814	0.95%
Brendon Jon Lindsay & Jeffrey John Parsonson & Wayne Derek Anderson & Simon Middleton Palmer	364,864	0.77%
Ross Dix Harvey	225,000	0.48%
David Christopher Smith & Jacqueline Mary Smith	175,000	0.37%
Ilakolako Investments Limited	171,667	0.36%
Hemant Mukar Lad	165,345	0.35%
FNZ Custodians Limited	153,969	0.33%

Distribution of MEEWA Series 1 warrants

	Number of Warrant Holders		Number of Warrants	
Size of Holding	Number	%	Number	%
1-999	442	60.71%	95,696	0.20%
1,000-4,999	125	17.17%	276,029	0.58%
5,000-9,999	37	5.08%	253,434	0.54%
10,000-49,999	86	11.81%	1,687,975	3.57%
50,000-99,999	13	1.79%	842,094	1.78%
100,000 or more	25	3.43%	44,106,101	93.32%
	728	**100.00%**	**47,261,238**	**100.00%**

MEEWB Series 2 warrants

Details of the distribution of MEEWB Series 2 Warrants amongst shareholders as at 9 September 2026 are set out below.

Name	Number of warrants held	Percentage of warrants held
Grant Keith Baker & Donna Jean Baker & Baker Investment MM Trustee Limited (Baker Investment Trust No 2)	20,271,833	42.89%
Stephen John Sinclair & Jacqueline Margaret Sinclair & Roger Frederick Wallis (The Sinclair Investment Trust)	9,475,153	20.05%
Monovale Holdings Limited	2,781,526	5.89%
New Zealand Depository Nominee Limited	1,876,491	3.97%
James Patrick Keogh	1,532,108	3.24%
Custodial Services Limited	920,414	1.95%
M & N Kerr Holdings Limited	863,585	1.83%
Antony Vriens	776,735	1.64%
Vance Justin Murdoch & Karen Lisa Pease	723,242	1.53%
Terrence Wayne Jarvis & Jarvis Burnes Trustee Limited	696,023	1.47%
Rewi Hamid Bugo	640,652	1.36%
The Good Brand Company Limited	598,314	1.27%
Roger Hamilton Gower & Deborah Lynda Gower	452,377	0.96%
Hannah Mariah Barrett	448,814	0.95%
Ross Dix Harvey	405,802	0.86%
Brendon Jon Lindsay & Jeffrey John Parsonson & Wayne Derek Anderson & Simon Middleton Palmer	364,864	0.77%
David Christopher Smith & Jacqueline Mary Smith	175,000	0.37%
Ilakolako Investments Limited	171,667	0.36%
Hemant Mukar Lad	165,345	0.35%
FNZ Custodians Limited	153,969	0.33%

Distribution of MEEWB Series 2 warrants

	Number of Warrant Holders		Number of Warrants	
Size of Holding	Number	%	Number	%
1-999	443	60.68%	95,768	0.20%
1,000-4,999	125	17.12%	276,029	0.58%
5,000-9,999	36	4.93%	247,784	0.52%
10,000-49,999	88	12.05%	1,744,143	3.69%
50,000-99,999	13	1.78%	842,094	1.78%
100,000 or more	25	3.42$	44,055,420	93.22%
	730	**100.00%**	**47,261,238**	**100.00%**

Substantial product holders

As at 30 June 2026 the following persons were substantial product holders according to the Group's records and disclosures under the Financial Markets Conduct Act 2013.

	Relevant interest		
Substantial product holder	Ordinary Shares	Series 1 Warrants	Series 2 Warrants
Trustees of the Baker Investment Trust No 2	40,543,665	20,271,833	20,271,833
Trustees of the Sinclair Investment Trust	18,950,306	9,475,153	9,475,153
M & N Kerr Holdings Limited	8,310,031	4,155,015	4,155,015
Joseph Patrick Smithies	5,790,352	2,895,176	2,895,176
Max James Smithies	5,742,510	2,871,255	2,871,255
Monovale Holdings Limited	5,563,052	2,781,526	2,781,526

The total number of quoted financial products issued by the Company at 30 June 2026 were the 94,522,306 ordinary shares, 47,261,238 Series 1 warrants and 47,261,238 Series 2 warrants.

Rule 19B Takeovers code disclosures

The following disclosures are required by Rule 19B of the Takeovers Code about the potential issue of additional ordinary shares in Me Today Limited (Me Today) to:

- the trustees of the Baker Investment No. 2 Trust (BIT), currently holding 42.893% of Me Today shares. BIT is associated with the Non-executive Chair and Co-Founder, Grant Baker.
- the trustees of the Sinclair Investment Trust (SIT), currently holding 20.048% of Me Today shares. SIT is associated with Executive Director and Co-Founder, Stephen Sinclair.
- M&N Kerr Holdings Limited (MKH), currently holding 1.827% of Me Today shares. MKH is associated with Executive Director and Co-Founder, Michael Kerr.

Summary of the terms of the approved allotment package

At the annual meeting of shareholders held on 30 October 2025, Me Today shareholders approved the issue and allotment of additional shares in Me Today on the exercise of:

- up to 18,028,803 Series 1 Warrants by BIT,
- up to 18,028,803 Series 2 Warrants by BIT,
- up to 8,426,750 Series 1 Warrants by SIT,
- up to 8,426,750 Series 2 Warrants by SIT,
- up to 7,446,446 Series 1 Warrants by MKH, and
- up to 7,446,446 Series 2 Warrants by MKH,

for the purposes of Rule 7(d) of the Takeovers Code, as described further in the explanatory notes to the notice of meeting dated 10 October 2025 (notice of meeting).

Particulars required to be disclosed as at 30 June 2026:

- The number of voting securities already allotted to each of BIT, SIT or MKH under the approved allotment package is Nil.
- The number of voting securities on issue that are held or controlled by BIT, SIT and MKH, and the percentage of all voting securities on issue that that number represents is as follows:
  - o BIT - 40,543,665 shares, 42.893%.
  - o SIT – 18,950,306 shares, 20.049%.
  - o MKH – 1,727, 170 shares, 1.827%.
- The aggregate of the percentages of all voting securities that are held or controlled by the allottee and the allottee's associates is 64.769%.
- The maximum percentage of all voting securities that could be held or controlled by BIT, SIT or MKH on

completion of all the allotments is 49.184%, 22.989%, and 10.671%, respectively.

- The maximum aggregate of the percentages of all voting securities that could be held or controlled by BIT, SIT or MKH, and their allottee's associates on completion of all the allotments is 78.618%.
- The date used for these calculations is 30 June 2026. These calculations have been made on the assumptions that:
    - o There is no change in the total number of voting securities on issue between the calculation date and the end of the transfer period (other than as a result of the allotments on the exercise of warrants).
    - o The total shares on issue on the calculation date of 10 November is 94,522,306 shares.
    - o each of BIT, SIT and MKH exercise the maximum number of warrants held by them (as listed above), and is accordingly allotted the maximum number of shares under the allotment, but no other warrant holder exercises warrants.
    - o If MKH is transferred the approved maximum number of shares in exercise of the call options (discussed below).

Takeovers code (me today) exemption notice 2025 disclosures

The following disclosures are required by Clause 7(b) of the Takeovers Code (Me Today Limited) Exemption Notice 2025 about the grant and potential exercise of certain call options as described in a notice of meeting of shareholders dated 10 October 2025 (**notice of meeting**), for an approval under rule 7(c) of the Takeovers Code approved by shareholders of Me Today Limited (**Me Today**) at the Me Today annual meeting of shareholders held on 30 October 2025.

A summary of the MKH Call Option Grant
As described in the Me Today notice of meeting released to the market on 10 October 2025, MKH held and controlled 1.827% of the shares in Me Today as at that date. Following allotments made in Me Today's bonus issue of warrants on 10 November 2025, MKH holds 863,585 Series 1 Warrants (**MEEWA**) and 863,585 Series 2 Warrants (**MEEWB**).

On or about 10 October 2025:

- Grant Keith Baker, Donna Jean Baker & Baker Investment MM Trustee Limited as trustees of the Baker Investment Trust No 2 (**BIT**) agreed to grant call options to M&N Kerr Holdings Limited (**MKH**) giving MKH the right (but not an obligation) to acquire up to 4,486,056 shares from BIT for nil payment, and
- Stephen John Sinclair, Jacqueline Margaret Sinclair and Roger Frederick Wallis as the trustees of the Sinclair Investment Trust (**SIT**) agreed to grant call options to MKH giving MKH the right (but not an obligation) to acquire up to 2,096,805 shares from BIT for nil payment,

(together, the **MKH Call Option Grant**).

The MKH Call Option Grant vests in three equal tranches on 30 November 2025, 30 November 2026 and 30 November 2027, subject to Michael Kerr continuing to be employed by Me Today. The call options will expire if not exercised by 30 November 2030.

In addition, on or about 10 October 2025:

- the trustees of BIT agreed to grant call options to MKH giving MKH rights (but not an obligation) to acquire
    - o up to 2,243,028 MEEWA warrants held by BIT, exercisable during the exercise period of the MEEWA warrants from 1 October 2026 to 30 October 2026, and
    - o up to 2,243,028 MEEWB warrants held by BIT, exercisable during the exercise period of the MEEWB warrants from 1 October 2027 to 29 October 2027,

  subject in each case to Michael Kerr continuing to be employed by Me Today.
- the trustees of SIT agreed to grant call options to MKH giving MKH rights (but not an obligation) to acquire up to 1,048,402 MEEWA warrants held by SIT, and up to 1,048,402 MEEWB warrants held by SIT, during the relevant warrant exercise periods, subject to Michael Kerr continuing to be employed by Me Today.

If MKH exercises warrants, MKH would need to pay Me Today the exercise price of $0.06 per share at the time of exercise.

Summary of terms and conditions of the Takeovers Code (Me Today Limited) Exemption Notice 2025

The Takeovers Panel has granted Me Today Limited an exemption from Rule 15(b) of the Takeovers Code in the Takeovers Code (Me Today Limited) Exemption Notice 2025 (**Exemption Notice**).

Rule 15(b) of the Takeovers Code usually requires that a notice of meeting specify the exact numbers (and percentages) of shares to be acquired with shareholder approval under rule 7(c) of the Takeovers Code. It was not possible to do so in the notice of meeting, as the precise number of shares to be acquired by MKH under rule 7(c) depends upon the number of call options that MKH elects to exercise. This is presently unknown. The precise percentage was not possible to state because both the numerator and the denominator were not known, as they depend on the extent of exercise of the call options, the extent of subscriptions in the Me Today October 2025 rights issue and the extent of exercise of the warrants issued by Me Today.

The key terms and conditions of the Exemption Notice are that:

- The notice of meeting contained, or was accompanied by, the following particulars (being the information included in Appendix 4 of the notice of annual meeting):
    a. the maximum number of voting securities that could be acquired by MKH under the call options; and
    b. the maximum number of voting securities that could be acquired by MKH under the call options expressed as a percentage of the total voting securities on issue; and
    c. the maximum percentage of the total voting securities on issue that could be held or controlled by MKH after completion of the acquisition of voting securities under the call options; and
    d. the maximum percentage of the total voting securities on issue that could be held or controlled, in aggregate, by MKH and its associates after completion of the acquisition of voting securities under the call options; and
    e. a statement that the date used to determine the information referred to in this subclause is the date of the notice of meeting; and
    f. a statement of the assumptions on which the particulars in paragraphs (a) to (d) are calculated.
- Me Today includes in its 2026 annual report and every annual report issued by Me Today until the earlier of (i) the date that all call options are exercised and 30 November 2030 (**end date**)
    a. summary of the terms of the call options
    b. summary of the terms and conditions of the exemptions granted under this notice
    c. particulars at the end of the financial year to which the report relates, of:
        - the number of voting securities acquired by MKH under the call options; and
        - the number of voting securities then on issue that are held or controlled by MKH and the percentage of all voting securities on issue that number represents; and
        - the percentage of voting securities then on issue that are held or controlled, in aggregate, by MKH and MKH's associates; and
        - the maximum percentage of all voting securities that could be held or controlled by MKH and MKH's associates if it acquires the approved maximum number of voting securities under the call options; and
        - the maximum percentage of all voting securities that could be held or controlled by MKH and MKH's associates if it acquires the approved maximum number of voting securities under the call options; and
        - a statement of the assumptions on which the particulars are calculated.
- From 30 October 2025 (the date of the annual meeting) until the end date, Me Today must:
    a. disclose on its Internet site the information regarding the call options required to be included in its annual reports (as described above);
    b. announce on its internet site any aggregate increase of 1% or more in the voting securities held or controlled by MKH since the date of the last disclosure under this paragraph;
    c. maintain every such announcement on its internet site in a prominent position,
    in each case as soon as Me Today is aware, or ought to be aware, that the relevant increase has occurred.

- The notice of meeting was also required to include the assumptions on which the disclosures made in Appendix 4 of the notice of meeting were made, the other matters required by rule 15 of the Takeovers Code, and full particulars of the acquisitions by MKH under the call options, and that to display prominently the following disclaimer:

  By exempting MKH from rule 7(c) of the Code, and the Company from rule 15(b) of the Takeovers Code, the Takeovers Panel is:

  - **neither endorsing nor supporting the accuracy or reliability of the contents of this notice of meeting; and**
  - **not implying it has a view on the merits of the acquisition of voting securities by MKH under the call options.**
- During the period of the Exemption Notice, MKH must not increase its voting control except in accordance with the transactions approved by shareholders at the annual meeting held on 30 October 2025, an exemption from the Takeovers Panel under section 45 of the Takeovers Act 1993, or rule 7(c) or rule 7(d) of the Takeovers Code, with additional disclosures to be made as required by the Exemption Notice.
- During the period of the Exemption Notice, there must be no change in control of MKH that results in another person becoming the holder or controller of an increased percentage of voting rights in the Company except in accordance with an exemption from the Takeovers Panel under section 45 of the Takeovers Act 1993 or under rule 7(c) or rule 7(d) of the Takeovers Code, with additional disclosures to be made as required by the Exemption Notice.

A copy of the Exemption Notice is at https://www.takeovers.govt.nz/exemptions/individual-exemptions/current-exemptions/me-today-limited-exemption-notice-2025.

Particulars required to be disclosed as at 30 June 2026:

- The number of voting securities acquired by MKH under the call options is Nil (6,582,861 call options remain to be exercised).
- The number of voting securities then on issue that are held or controlled by MKH and the percentage of all voting securities on issue that number represents is 1,727,170 shares representing 1.827% of total voting securities.
- The percentage of voting securities then on issue that are held or controlled, in aggregate, by MKH and MKH's associates is 64.769%.
- The maximum percentage of all voting securities that could be held or controlled by MKH if it acquired the approved maximum number of voting securities under the call options is 10.671%.
- The maximum percentage of all voting securities that could be held or controlled by MKH and MKH's associates if it acquires the approved maximum number of voting securities under the call options is 78.618%.
- The date used for these calculations is 30 June 2026. These calculations have been made on the assumptions that:
  - o There is no change in the total number of voting securities on issue between the calculation date and the end
  - o The total shares on issue on the calculation date of 10 November is 94,522,306 shares.
  - o All warrants held by BIT, SIT and MKH are exercised, but no other warrant holder exercises warrants.
  - o MKH is transferred the approved maximum number of shares in exercise of the call options.

Directors

The names of the Directors of Me Today Limited and its subsidiaries holding office during the year ended 30 June 2026 are:

Me Today Limited	G Baker H Barrett R Gower M Kerr S Sinclair A Vriens
The Good Brand Company Limited	G Baker M Kerr S Sinclair
Me Today China Limited **Me Today NZ Limited** **Me Today UK Group Limited** **Me Today USA Inc.** **Pure Manuka Limited** **Today Limited**	M Kerr S Sinclair
Me Today EU Limited	M Kerr S Sinclair T O'Leary

Independent directors

The Board consider H Barrett, R Gower and A Vriens to be independent directors, as defined under the NZX Listing Rules, as at 30 June 2026. In making its determination, the Board had regard to the factors set out in the NZX Corporate Governance Code and the definition of 'Disqualifying Relationship' in the NZX Listing Rules.

The Board notes that Roger Gower has been a Me Today director for more than 18 years (appointed July 2008).

The Board considered whether Roger Gower's tenure on the Board might interfere or reasonably be seen to interfere with his capacity to bring independent judgment to issues.

The Board considers that Roger Gower can continue to act in the best interests of Me Today and represents the interests of Me Today's financial product holders as a whole.

Directors' relevant interest in equity securities

As at 30 June 2026 the directors of the Group held the following relevant interests in quoted financial products and financial products that may convert to quoted financial products.

Name	Ordinary shares	Series 1 warrants	Series 2 warrants
G Baker	40,543,665	20,271,833	20,271,833
H Barrett	927,628	463,814	463,814
R Gower	904,754	452,377	452,377
M Kerr	8,310,031	4,155,015	4,155,015
S Sinclair	18,950,306	9,475,153	9,475,153
A Vriens	1,553,470	776,735	776,735

Directors' remuneration

Details of the nature and the amount of remuneration of each director for the year ended 30 June 2026 are:

	Directors' fees NZ$	Salary NZ$	Consulting fees NZ$	Total NZ$
Directors of the Company and Group				
G Baker (Chair)	-	-	-	-
H Barrett	31,250	-	-	31,250
R Gower	31,250	-	-	31,250
M Kerr	-	250,234	-	250,234
S Sinclair (CEO)	-	-	137,499	137,499
A Vriens	31,250	-	-	31,250
	93,750	**250,234**	**137,499**	**481,483**

Interests register

The following entries were made in the interest register during the year ended 30 June 2026:

The directors provided the following disclosure of interests in which, due to the nature of their relationship, may be related parties to Me Today Limited.

Grant Baker	Nature of interest
Baker Consultants Limited	Director / Shareholder
Baker Investment Trust No 2	Trustee
The Home Bakery Limited	Director / Shareholder
Turner Automotive Group Limited	Director / Shareholder
Roger Gower	**Nature of interest**
Roger Gower and Associates Limited	Director / Shareholder
Michael Kerr	**Nature of interest**
The Good Brand Company Limited	Employee
M & N Kerr Holdings Limited	Director / Shareholder
Antony Vriens	**Nature of interest**
Turner Automotive Group Limited	Director / Shareholder
Stephen Sinclair	**Nature of interest**
Stephen Sinclair Consulting Limited	Director / Shareholder
Sinclair Investment Trust	Trustee
Hannah Barrett	**Nature of interest**
BB Promotions Limited	Shareholder

Chief Executive Officer's ('CEO's') remuneration

A company owned by S Sinclair received $137,500 in consulting fees as remuneration for his role as CEO for the year ended 30 June 2026. He receives no other remuneration or benefits in that role during the year.

Remuneration of employees

The number of employees, not being directors disclosed in the Directors' Remuneration section above, within the Group, who received remuneration and other benefits above $100,000 for the year ended 30 June 2026 are:

Remuneration	Number of employees
$100,001 – $110,000	1
$120,001 – $130,000	1
$170,001 – $180,000	1

Auditor

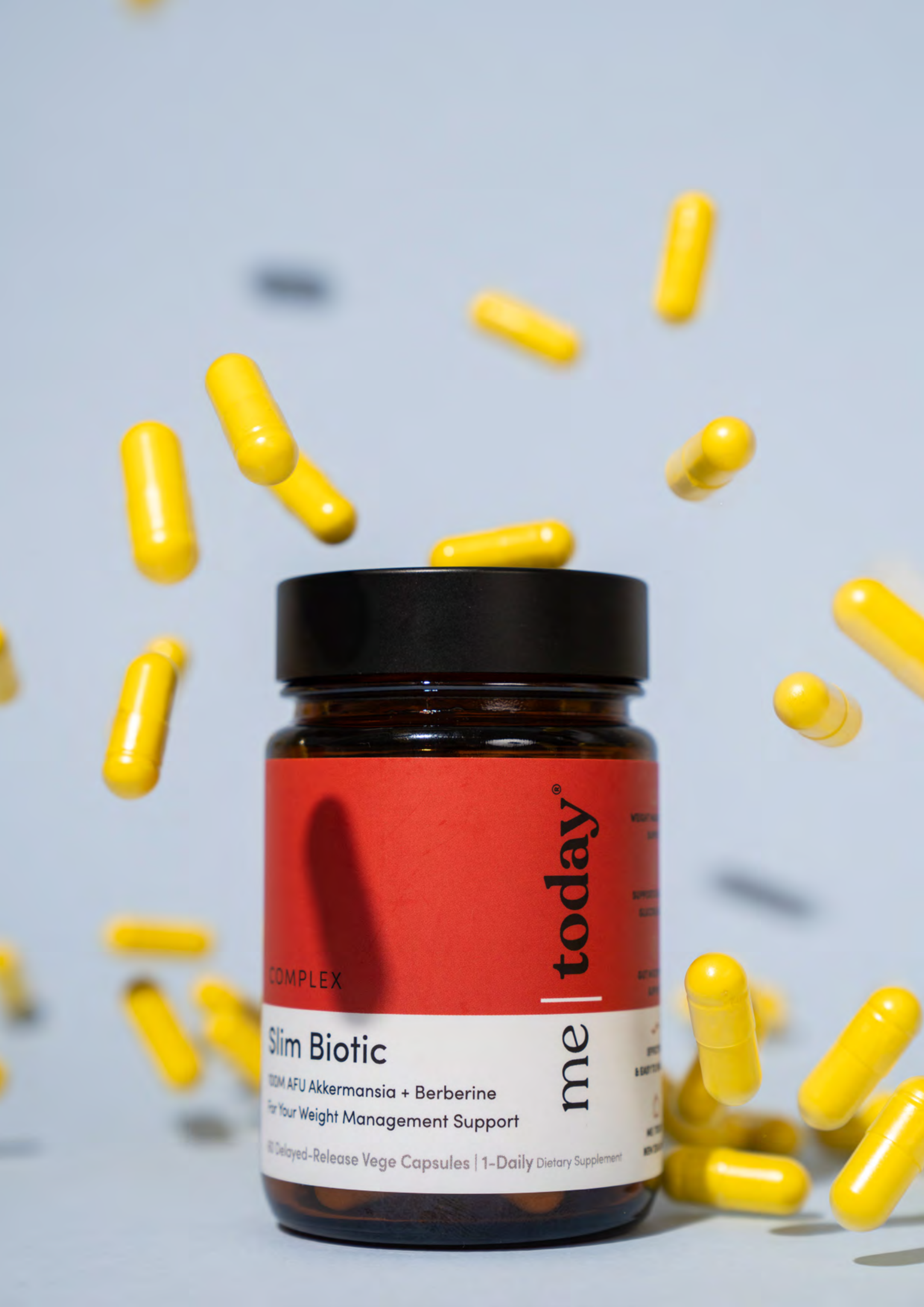
BDO Auckland is the auditor for the Group. Audit fees due and payable to the auditor during the year were $120,000 (excluding GST). The Group paid a further $15,000 to BDO Auckland for tax return preparation.

Donations

No donations were paid by the Group during the year.

NZX Waivers

There are no NZX waivers relied upon during the year.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COMPLEX
Slim Biotic
100M AFU Akkermansia + Berberine
For Your Weight Management Support
60 Delayed-Release Vege Capsules | 1-Daily Dietary Supplement

Company directory

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Auckland 1141
New Zealand

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Auckland 1023

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Auckland 1010
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Lawyers
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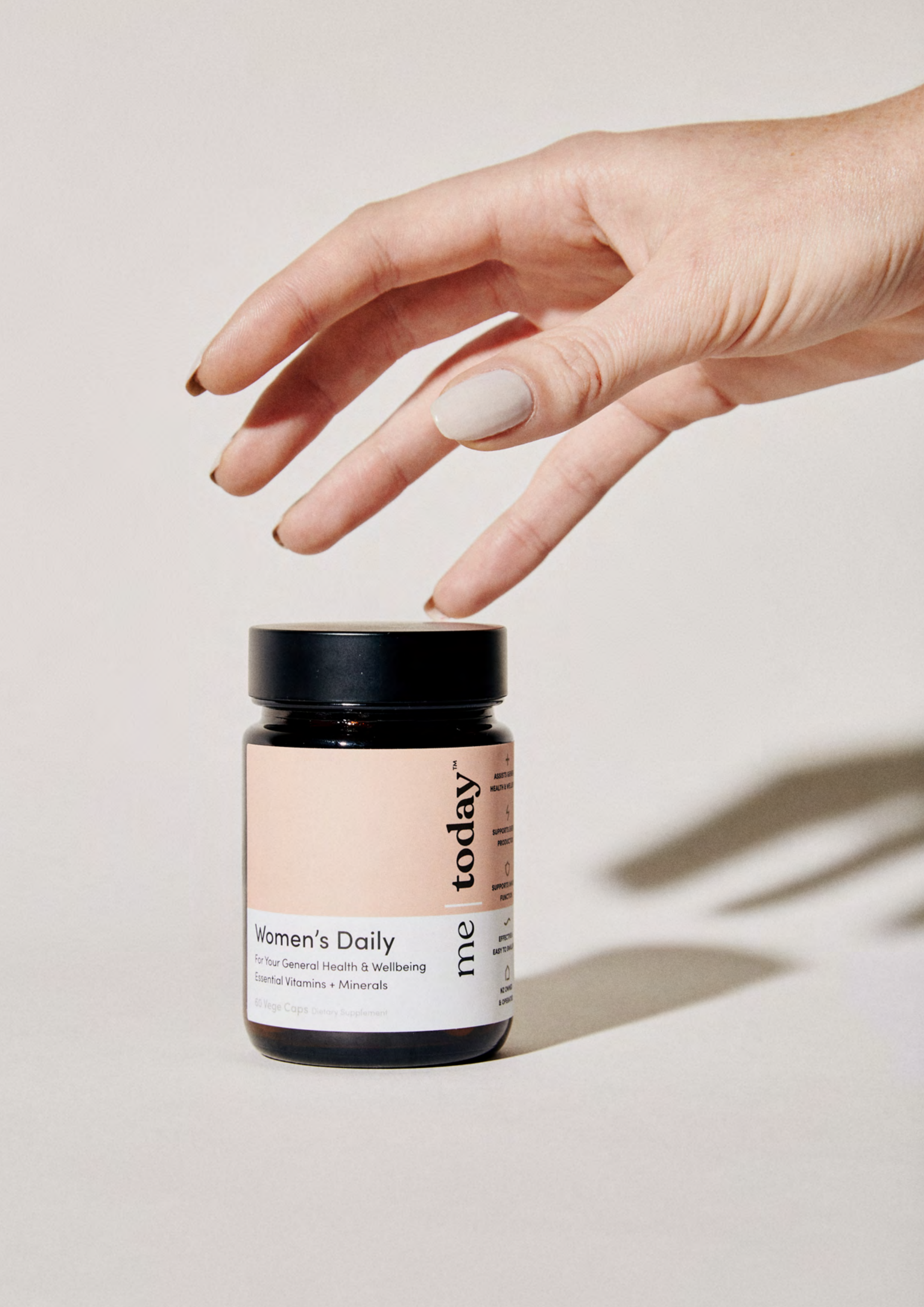
Level 34, PWC Tower
15 Custom Street West
Auckland 1010
New Zealand

Share Registry
Computershare Investor Services Limited
159 Hurstmere Road
Takapuna
Auckland

Private Bag 92119
Auckland 1142
New Zealand

Auditor
BDO Auckland
4 Graham Street
Auckland
New Zealand


me today™
Women's Daily
For Your General Health & Wellbeing
Essential Vitamins + Minerals
60 Vege Caps Dietary Supplement