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THE RPM GROUP

RPM Automotive Group Limited

ABN 34 002 527 906

Appendix 4D

Half-year ended 31 December 2025

(Previous corresponding period: Half-year ended 31 December 2024)

HALF-YEAR INFORMATION GIVEN TO THE ASX UNDER LISTING RULE 4.2A

RPM AUTOMOTIVE GROUP LIMITED **ABN 34 002 527 906**

Reporting period

Half-year ended 31 December 2025	Half-year ended 31 December 2024

The information contained in this report should be read in conjunction with the most recent annual financial report.

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RESULTS FOR ANNOUNCEMENT TO THE MARKET

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						Current Period A$,000
Revenue from ordinary activities			Down	-11%	to	53,473
Profit from ordinary activities after income tax attributable to members	Down	-230%	From	1,249	to	(1,621)
Net profit for the period attributable to members	Down	-31%	From	(1,241)	to	(1,621)

Dividends per Share

	Amount per Share		Franked Amount per Share	
Final	Nil	cents	Nil	cents
Interim	Nil	cents	Nil	cents

Record date for determining entitlements to dividends

Explanations on the results for announcement to the market

Refer Director's Report and Note 1 to the Financial Statements for the Half Year ended 31 December 2025

Net Tangible Assets per Ordinary Share (NTA Backing)

	31 December 2025		31 December 2024	
	5.78	cents	5.47	cents

DETAILS OF ASSOCIATES AND JOINT VENTURE ENTITIES

Equity Accounted Associates and Joint Venture Entities

% OWNERSHIP INTEREST		CONTRIBUTION TO NET PROFIT	
Current Period %	Previous Corresponding Period %	Current Period	Previous Corresponding Period
		A$,000	A$,000

Aggregate Share of Profits (Losses) of Associates and Joint Venture Entities

Groups' Share of Associate' and Joint Venture Entities':	Current Period	Previous Period
	A$,000	A$,000
Profit / (Loss) from ordinary activities before tax	-	-
Income tax on ordinary activities	-	-
Profit / (Loss) from ordinary activities after tax	-	-
Extraordinary items net of tax	-	-
Net profit / (loss)	-	-
Adjustments	-	-
Share of net profit / (loss) of associates and joint venture entities	-	-

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DIVIDEND AND CAPITAL RETURN

DIVIDEND PER SHARE

	Amount per share	Franked amount per share at Nil% tax	Amount per share of foreign source dividend
	cents	cents	cents
Final			
- current period	-	-	-
- previous corresponding period	-	-	-
Interim			
- current period	-	-	-
- previous corresponding period	-	-	-
Special			
- current period	-	-	-
- previous corresponding period	-	-	-
RETURN OF CAPITAL PER SHARE			
- current period	-	-	-
- previous corresponding period	-	-	-

TOTAL DIVIDEND AND CAPITAL RETURN

	Current Period A$'000	Previous Period A$'000
Interim - paid / payable on	-	-
Final - paid / payable on	-	-
Special - paid / payable on	-	-

SHARE DIVIDEND REINVESTMENT PLAN

There is no dividend reinvestment plan.

The last date for receipt of election notices for participation in any dividend reinvestment plans — Not Applicable

ACCOUNTING STANDARDS

AASB134 "Interim Financial Reporting" has been used in compiling the information contained in this Appendix 4D

AUDIT DISPUTES OR QUALIFICATIONS

There is no audit dispute or qualification

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RPM Automotive Group Limited

ABN 34 002 527 906

ASX Half-year Report
31 December 2025

Lodged with the ASX under Listing Rule 4.2A

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Directors Report

Auditor's independence declaration

Financial Statements

- Consolidated Statement of Comprehensive Income
- Consolidated Statement of Financial Position
- Consolidated Statement in Changes in Equity
- Consolidated Statement of Cash Flows
- Notes to the Financial Statements

Director's Declaration

Independent Auditor's Review Report to the Members of RPM Automotive Group Limited

DIRECTORS' REPORT

The Board of Directors of RPM Automotive Group Limited is pleased to present their report on the consolidated entity for the half-year ended 31 December 2025.

1. Directors

The following persons were the Directors of RPM Automotive Group Limited during the whole of the half-year and up to the date of this report:

Mr Lawrence Jaffe (Chairman)
Mr Clive Finkelstein (Chief Executive Officer & Managing Director)
Mr Grant Carman (Non-Executive Director)
Mr Kevin Berkowitz (Non-Executive Director) - Appointed 3 June 25

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DIRECTORS' REPORT (cont.)

2. Review of Operations

For the six months ended 31st December 2025, the Company recorded income from operations of $53,472,613, Net loss from operations before tax of $1,139,240 and EBITDA+ of $2,501,522.

EBITDA is broken down as follows:

	31 December 2025
	$
Loss after tax per accounts	**(1,621,291)**
Addback:	
Income tax expense	482,051
Interest and finance charges	1,118,662
Depreciation and amortisation	2,522,100
EBITDA	**2,501,522**
Addback:	
Loss on Disposal of Subsidiary	-
EBITDA +	**2,501,522**

Net Debt is broken down as follows:

Total Borrowings	32,021,418
Less:	
Cash and cash equivalents	3,900,724
Deferred Acquisition Payments	91,585
Convertible Note	-
Net Debt	**28,029,109**

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DIRECTORS' REPORT (cont.)

Over the past six months, our sales revenue has experienced macroeconomic pressure resulting in a reduction in revenue, which has led to a corresponding decline in gross margin, in dollar terms, and EBITDA. RPM Automotive Group Ltd can confirm that it has produced a net loss of $1.6 million and a negative cash flow of $2.8 million for the period ended 31 Dec 2025.

This outcome reflected challenging trading conditions across our traditional business segments, as well as the slower-than-forecast roll-out of our new organic growth programs, most notably the Tyre Recycling Project and the expansion of our wholesale product range

Looking ahead, we are well-positioned to benefit from the anticipated improvement in trading conditions in H2 and expect new projects will contribute to stronger financial results. .

3. Auditor's independence declaration

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

4. Rounding

Amounts presented are rounded to the nearest $1.00 AUD

This report has been made in accordance with a resolution of the Directors.

Mr Lawrence Jaffe
Chairman

Mr Clive Finkelstein
Managing Director

Melbourne

26 February 2026

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AUDITOR'S INDEPENDENCE DECLARATION

Under section 307C of the Corporations Act 2001

To the Board of Directors of RPM Automotive Group Limited

As lead auditor for the audit of the financial statements of RPM Automotive Group Limited for the half-year ended 31 December 2025, I declare that to the best of my knowledge and belief, there have been no contraventions of:

(a) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and

(b) any applicable code of professional conduct in relation to the audit.

Yours sincerely

Nexia Melbourne Audit Pty Ltd
Melbourne

Andrew S. Wehrens
Director

Dated this 26th day of February 2026

Nexia Melbourne Pty Ltd (ABN 46 109 590 169) is a firm of Chartered Accountants. It is affiliated with, but independent from Nexia Australia Pty Ltd. Nexia Australia Pty Ltd is a member of Nexia International, a leading, global network of independent accounting and consulting firms. For more information please see www.nexia.com. au/legal. Neither Nexia International nor Nexia Australia Pty Ltd provide services to clients.

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RPM Automotive Group Limited

ABN 34 002 527 906

Financial Statements for the Half Year Ended 31 December 2025

Lodged with the ASX under Listing Rule 4.2A

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE HALF-YEAR 31 DECEMBER 2025

For personal use only

		Consolidated Half Year Ended	
		31 December 2025	31 December 2024
		$	$
Revenue		**53,472,613**	**60,042,373**
Cost of goods sold		(35,019,953)	(39,175,737)
Gross profit		**18,452,660**	**20,866,636**
Other income		1,217,655	(281)
Administrative expense		(10,827,026)	(10,714,889)
Depreciation and amortisation expense		(2,522,100)	(1,998,849)
Occupancy expense		(701,723)	(726,767)
Other expenses		(5,640,044)	(4,613,565)
Operating profit		**(20,578)**	**2,812,285**
Finance income		24,428	61,634
Finance costs		(1,143,090)	(1,133,271)
Net finance costs		**(1,118,662)**	**(1,071,637)**
Profit / (Loss) from operations before income tax		**(1,139,240)**	**1,740,648**
Income tax expense		(482,051)	(491,980)
Profit / (Loss) from operations after income tax		**(1,621,291)**	**1,248,668**
Loss on disposal of subsidiary		-	(2,489,607)
Total comprehensive income / (loss) for the half year		**(1,621,291)**	**(1,240,939)**
Profit / (Loss) for the year is attributable to:			
Owners of RPM Automotive Group Limited		(1,621,291)	(1,240,939)
Non-controlling interest		-	-
Total comprehensive income / (loss) for the half year is attributable to:			
Continued operations		(1,621,291)	1,248,668
Discontinued operations		-	(2,489,607)
Owners of RPM Automotive Group Limited		**(1,621,291)**	**(1,240,939)**
Earnings per share (basic and diluted)			
Earnings from continuing operations	5	**-0.60**	**0.49**
Loss from discontinued operations	5	**0.00**	**-0.97**

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE HALF-YEAR 31 DECEMBER 2025

For personal use only

	Note	Consolidated Half Year Ended 31 December 2025 $	30 June 2025 $
Assets			
Current assets			
Cash and cash equivalents		3,900,724	6,757,147
Trade and other receivables		15,716,948	16,982,321
Inventories	4	23,398,582	26,161,759
Other assets		966,851	557,974
Total current assets		**43,983,105**	**50,459,201**
Non-current assets			
Trade and other receivables		443,006	439,101
Right of use assets		9,786,135	10,933,340
Deferred tax assets		2,470,982	1,129,953
Property, plant and equipment		11,618,219	11,720,223
Intangible assets		40,367,880	40,369,560
Total non-current assets		**64,686,222**	**64,592,177**
Total assets		**108,669,327**	**115,051,378**

The above statement of financial position is to be read in conjunction with the accompanying notes

CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE HALF-YEAR 31 DECEMBER 2025

For personal use only

	Note	Consolidated Half Year Ended 31 December 2025 $	30 June 2025 $
Liabilities			
Current liabilities			
Trade and other payables		8,174,212	8,751,423
Lease liabilities		2,822,894	2,806,646
Borrowings		15,379,814	15,483,944
Deferred acquisition payment		91,585	665,000
Current tax liabilities		(1,241,772)	99,467
Employee Provisions		2,658,190	2,672,790
Total current liabilities		**27,884,923**	**30,479,270**
Non-current liabilities			
Lease liabilities		7,875,705	8,975,823
Borrowings		16,550,019	17,640,196
Employee Provisions		157,850	24,459
Deferred tax liabilities		78,931	182,151
Total non-current liabilities		**24,662,505**	**26,822,629**
Total liabilities		**52,547,428**	**57,301,899**
Net assets		**56,121,899**	**57,749,479**
Equity			
Issued capital	6	45,811,696	45,728,696
Assets revaluation reserve		43,710	43,710
Retained earnings		10,266,493	11,977,073
Total equity		**56,121,899**	**57,749,479**

The above statement of financial position is to be read in conjunction with the accompanying notes

CONSOLIDATED STATEMENT OF CHANGES OF EQUITY FOR THE HALF-YEAR 31 DECEMBER 2025

	Issued Capital	Share Based Payments Reserve	Acquisition Reserve	Total Issued Capital	Asset Revaluation Reserve	Retained Earnings	Total Equity
	$	$	$	$	$	$	$
Balance as at 30 June 2024	**38,386,638**	**556,309**	**-**	**38,942,947**	**223,710**	**5,795,250**	**44,961,907**
Profit from operations after income tax	-	-	-	-	-	2,166,597	**2,166,597**
Net result for the year from discontinued operations	-	-	-	-	-	(95,269)	**(95,269)**
Transaction with owners, in their capacity as owners, and other transfers							
Deferred business acquisitions	1,370,397	-		1,370,397		-	1,370,397
Revalutation of Assets	-	-		-	4,166	-	4,166
Share issued during the year	-	113,334	-	113,334	-	-	113,334
Total transaction with owners and other transfers	**1,370,397**	**113,334**	**-**	**1,483,731**	**4,166**	**-**	**1,487,897**
Balance as at 31 December 2024	**39,757,035**	**669,643**	**-**	**40,426,678**	**227,876**	**7,866,578**	**48,521,132**
Balance as at 30 June 2025	**45,019,053**	**709,643**	**-**	**45,728,696**	**43,710**	**11,977,073**	**57,749,479**
Loss from operations after income tax	-	-	-	-	-	(1,621,291)	**(1,621,291)**
Net movements on business acquisition / disposal	-	-	-	-	-	(89,289)	(89,289)
Transaction with owners, in their capacity as owners, and other transfers							
Share based payments	-	83,000	-	83,000	-	-	83,000
Share's issued on business aquisition	-	-	-	-	-	-	-
Share issued during the year	-	-	-	-	-	-	-
Total transaction with owners and other transfers	**-**	**83,000**	**-**	**83,000**	**-**	**-**	**83,000**
Balance as at 31 December 2025	**45,019,053**	**792,643**	**-**	**45,811,696**	**43,710**	**10,266,493**	**56,121,899**

The above statement of changes in equity is to be read in conjunction with the accompanying notes

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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF-YEAR 31 DECEMBER 2025

	Consolidated	
	31 December 2025	31 December 2024
	$	$
Cash flows from operating activities		
Receipts from customers	53,916,494	61,487,759
Payments to suppliers and employees	(52,836,890)	(57,777,357)
Interest and other income received	24,428	61,634
Borrowing costs paid	(892,501)	(904,423)
Income tax paid	-	(491,980)
Cash flow from operating activities	**211,531**	**2,375,633**
Cash flows from investing activities		
Payment for property, plant and equipment	(1,593,927)	(1,512,455)
Proceeds from sale of financial assets	-	1,677,435
Payment to acquired entities	(573,415)	(787,860)
Cash flow from investing activities	**(2,167,342)**	**(622,880)**
Cash flows from financing activities		
Proceeds / (repayment) of finance lease principal	710,922	(292,452)
Capital payment of lease liabilities	(391,145)	(1,723,266)
Proceeds from the issue of shares	83,000	1,290,631
Proceeds / (repayment) of borrowings	(1,303,389)	438,056
Cash flow from financing activities	**(900,612)**	**(287,031)**
Net increase / (decrease) in cash and cash equivalents		
Net increase / (decrease) in cash flow for half year	(2,856,423)	1,465,722
Cash at the beginning of the financial half year	6,757,147	6,278,721
Cash and cash equivalents at end of half year	**3,900,724**	**7,744,443**

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR 31 DECEMBER 2025

Note 1: Summary of Material Accounting Policies

Basis of Preparation

These general purpose interim financial statements for the half-year reporting period ended 31 December 2025 have been prepared in accordance with requirements of the Corporations Act 2001 and Australian Accounting Standard AASB 134: Interim Financial Reporting. The Group is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

This interim financial report is intended to provide users with an update on the latest annual financial statements of RPM Automotive Group Limited and its controlled entities (referred to as the "Consolidated Group" or "Group"). As such, it does not contain information that represents relatively insignificant changes occurring during the half year within the Group. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Group for the year ended 30 June 2025 together with any public announcements made during the following half year.

These interim financial statements were authorised for issue on 26 February 2026.

Accounting Policies

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

The Group has considered the implications of new and amended Accounting Standards but determined that their application to the financial statements is either not relevant or not material.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR 31 DECEMBER 2025 (CONT.)

Note 2: Business Combination

Purchase Consideration - Universal Tyres Australia	**Fair Value Dec 25**
Fair value of cash and shares transferred	-
Less fair value of net identifiable assets acquired	(53,172)
Excess consideration - goodwill on acquisition consideration	**(53,172)**

The fair value of the identifiable assets and liabilities of the company at the date of acquisition	
Assets:	
Cash and cash equivalents	-
Accounts receivable	-
Shares	100
Property plant and equipment	165,981
Less liabilities:	
Accounts payable	-
Hire Purchase	219,253
Provisions	-
Identifiable net assets at fair value	**(53,172)**

Loss before tax and revenue resulting from the acquisition of Universal Tyres Australia amount to $40,432 and $439,007 respectively are included in the consolidated statements of profit or loss and other comprehensive income for the half year ended 31 December 2025.

The values identified in relation to the acquisition of Universal Tyres Australia are accounted for on a provisional basis as at 31 December 2025.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR 31 DECEMBER 2025 (CONT.)

Note 3: Operating Segment

The Group's segments represent strategic business units that offer different products and operate in different segments of the automotive aftermarket. They are consistent with the way the CEO and Board of Directors monitor and assess the business performance in order to make decisions about resource allocation across the Group. Performance assessment is based on EBIT (Earnings Before Interest and Tax) and EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation). These measures are different from the profit and loss reported in the consolidated financial statements which is shown after net interest and tax expense. This is because decisions that affect the net interest expenses and tax expense are made at a Group level. It is not considered appropriate to measure segment reporting at the net profit after tax level.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR 31 DECEMBER 2025 (CONT.)

	Motorsport		Repairs and Roadside		Wheels and Tyres		Performance & Accessories		Consolidated	
	31 Dec 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	Total Dec 2025	Total Dec 2024
	$	$	$	$	$	$	$	$	$	$
Sales	4,708,995	4,455,681	19,635,600	19,687,744	20,424,019	23,337,614	8,703,999	12,561,334	53,472,613	60,042,373
Other Income	114,721	8,866	444,854	1,728	460,615	(599)	197,465	(9,976)	1,217,655	19
Total Segment Revenue	**4,823,716**	**4,464,547**	**20,080,454**	**19,689,472**	**20,884,634**	**23,337,015**	**8,901,464**	**12,551,358**	**54,690,268**	**60,042,392**
Segment Gross Profit	2,327,115	2,165,894	6,865,411	6,976,768	5,973,701	6,120,192	4,504,087	5,603,783	19,670,314	20,866,636
Segment Gross Profit %	48%	49%	34%	35%	29%	26%	51%	45%	36%	34.8%
Segment Expenses	1,756,013	1,720,247	6,514,277	6,042,236	5,873,523	5,142,717	3,024,980	3,150,303	17,168,793	16,055,502
Segment EBITDA	**571,102**	**445,647**	**351,134**	**934,532**	**100,178**	**977,475**	**1,479,107**	**2,453,480**	**2,501,522**	**4,811,134**
Net finance costs									1,118,662	1,071,637
Depreciation and amortisation expense									2,522,100	1,998,849
Consolidated profit / (loss) before tax									**(1,139,240)**	**1,740,648**
Income tax expense									482,051	491,980
Loss on Disposal of Subsidiary									-	2,489,607
Consolidated profit / (loss) after tax									**(1,621,291)**	**(1,240,939)**

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NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR 31 DECEMBER 2025 (CONT.)

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Note 4: Inventories

	31 December 2025	30 June 2025
	$	$
Current		
Finished products	20,669,359	23,425,378
Goods in transit	1,157,010	1,068,454
Work in progress	1,572,213	1,667,927
Total Inventories	**23,398,582**	**26,161,759**

Note 5: Shareholders Returns

	Consolidated	
	31 December 2025	30 June 2025
	$	$
The earnings and weighted average number of ordinary shares used in the calculation of basic earnings per share is as follows:		
Profit per share attributable to ordinary equity holders of the parent (basic and diluted)	(1,621,291)	(1,240,939)
Earnings per share	(0.60)	(0.48)
Loss from Discontinued Operations	-	(0.97)
Underlying Earnings per share from continuing operations	(0.60)	0.49
	Number of Shares	**Number of Shares**
Weighted average number of ordinary shares used in the calculation	271,312,960	256,652,212
Options on issue at year end are not dilutive and hence not used in the calculation of diluted EPS	-	96,370,464

Diluted earnings per share do not differ from the basis earnings per share and therefore is not separately disclosed.

NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR 31 DECEMBER 2025 (CONT.)

Note 6: Equity and Reserves

	Consolidated			
	31 December 2025		30 June 2025	
	#	$	#	$
(a) Share capital				
Ordinary shares fully paid	**272,422,777**	**45,811,696**	271,105,317	45,728,696
(b) Movement in ordinary shares on issue				
Beginning of period	**271,105,317**	**45,728,696**	252,305,318	44,438,065
Acquisition of businesses	**-**	**-**	18,228,571	1,276,000
Share issued during the year	**-**	**-**	-	(25,369)
Share based payment reserve	**1,317,460**	**83,000**	571,428	40,000
Exercise of options	**-**	**-**	-	-
Less Capital Raise Costs	**-**	**-**	-	-
Issued Capital	-	-	-	-
End of period	**272,422,777**	**45,811,696**	**271,105,317**	**45,728,696**

(c) Options at 31 Dec 2025

Listed Options at 31 Dec 2025

As at 31 December 2025 there were NIL listed options on issue. (2025: 96,370,464)

	31 December 2025	30 June 2025
	#	#
Beginning of period	96,370,464	96,370,464
Issued during the period	-	-
Expired during the period	(96,370,464)	-
End of period	**-**	**96,370,464**

During the period NIL listed options were exercised (2025: NIL)

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NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR 31 DECEMBER 2025 (CONT.)

Note 6: Equity and Reserves (cont.)

Unlisted Options at 31 Dec 2025

As at 31 December 2025 there were NIL unlisted options on issue (2025: NIL)

	31 December 2025	30 June 2025
	#	#
Beginning of period	-	-
Issued during the period	-	-
Expired during the period	-	-
End of period	-	-

During the period Nil unlisted options were issued (2025: NIL)

During the period NIL unlisted options expired (2025: NIL)

During the period NIL unlisted options were exercised (2025: NIL)

(d) Terms and conditions of contributed equity

Ordinary shares have the right to receive dividends as declared and, in the event of winding up the Company, to participate in the proceeds from the sale of all surplus assets in proportion to the number of and amounts paid up on the shares held.

Ordinary shares entitle their holder to one vote, either in person or by proxy, at a meeting of the Company.

Capital Management

When managing capital, management's objective is to ensure the entity continues as a going concern as well as to maintain optimal returns to shareholders and benefits to other stakeholders. Management also aims to maintain a capital structure that ensures the lowest cost of capital available to the entity.

Management may in the future adjust the capital structure to take advantage of favourable costs of capital and issue further shares in the market. Management has no current plans to adjust the capital structure other than as disclosed in the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR 31 DECEMBER 2025 (CONT.)

Note 7: Contingent Liabilities

There has been no change in contingent liabilities since the last annual reporting period.

Note 8: Subsequent Events

There are no subsequent events.

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DIRECTORS' DECLARATION

In accordance with a resolution of the Directors of RPM Automotive Group Limited the Directors of the Company declare that:

1. The financial statements and notes, as set out in the financial report are in accordance with the Corporations Act 2001, Australian Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements including:

I. Complying with Australian Accounting Standard AASB 134 Interim Financial Reporting, and

II. Give a true and fair view of the Consolidated Group's financial position as at 31 December 2025 and of its performance for the half-year ended on that date.

2. In the Directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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

Mr Lawrence Jaffe
Chairman

Mr Clive Finkelstein
Managing Director

Melbourne

Dated this 26th day of February 2026

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Nexia Australia

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INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of RPM Automotive Group Limited

Report on the Half-Year Financial Report

Conclusion

We have reviewed the accompanying half-year financial report of RPM Automotive Group Limited, which comprises the Consolidated Statement of Financial Position as at 31 December 2025, the Consolidated Statement of Profit or Loss and Comprehensive Income, Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the half-year ended on that date, the notes comprising a summary of material accounting policies and other explanatory information, and the Directors' Declaration.

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

i) giving a true and fair view of RPM Automotive Group Limited's financial position as at 31 December 2025 and of its performance for the half-year ended on that date; and

ii) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for Conclusion

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

We confirm that the independence declaration required by the *Corporations Act 2001* has been given to the directors of the Company, as at the date of this auditor's review report.

Responsibility of the Directors for the Financial Report

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

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INDEPENDENT AUDITOR'S REVIEW REPORT (cont.)

Auditor's Responsibility for the Review of the Financial Report

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

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

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A. Wehrens.

Nexia Melbourne Audit Pty Ltd
Melbourne

Andrew S. Wehrens
Director

Dated this 26th day of February 2026

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