Financial Statements

OKA Holdings Pty Ltd

ABN 68 680 722 025

For the year ended 30 June 2025

Prepared by Origin Business Consultants

Contents

Income Statement

OKA Holdings Pty Ltd
For the year ended 30 June 2025

	NOTES	2025	2024
Total Income		-	-
Expenses			
Bank Fees		20	-
Consulting & Accounting		10,358	-
Depreciation		1,181	-
General Expenses		245	-
Interest Expense		860	-
IT & Computer software		484	-
Merchanise samples		746	-
Office Expenses		948	-
Printing & Stationery		217	-
Staff Amenities		73	-
Subscriptions & Memberships		11,149	-
Total Expenses		**26,279**	-
Profit/(Loss) before Taxation		**(26,279)**	-
Net Profit After Tax		**(26,279)**	-
Net Profit After Dividends Paid		**(26,279)**	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Appropriation Statement

OKA Holdings Pty Ltd
For the year ended 30 June 2025

	NOTES	2025	2024
Retained Earnings after Appropriation			
Profit/(Loss) Before Taxation		(26,279)	-
Retained Earnings After Appropriation		(26,279)	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Balance Sheet

OKA Holdings Pty Ltd
As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
Cash & Cash Equivalents	2	43,054	-
Trade & Other Receivables	3	2,107	-
Total Current Assets		**45,162**	**-**
Non-Current Assets			
Financial Assets	5	1	-
Total Non-Current Assets		**1**	**-**
Total Assets		**45,163**	**-**
Liabilities			
Current Liabilities			
Trade & Other Payables	6	9,256	-
Financial Liabilities	7	12,187	-
Total Current Liabilities		**21,442**	**-**
Non-Current Liabilities			
Financial Liabilities	7	50,000	-
Total Non-Current Liabilities		**50,000**	**-**
Total Liabilities		**71,442**	**-**
Net Assets		**(26,279)**	**-**
Equity			
Retained Earnings		(26,279)	-
Total Equity		**(26,279)**	**-**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

OKA Holdings Pty Ltd
For the year ended 30 June 2025

1. Statement of Significant Accounting Policies

The directors have determined that the company is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

Income Tax

The income tax expense for the year comprises current income tax expense. The company does not apply deferred tax. Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at 30 June 2025. Current tax liabilities are therefore measured at the amounts expected to be paid to the relevant taxation authority.

Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

Financial Assets

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at 30 June 2025. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

Revenue Recognition

Revenue from the sale of goods is recognised upon the delivery of goods to customers.
Revenue from the rendering of services is recognised upon the delivery of the services to customers.
Revenue from commissions is recognised upon delivery of services to customers.
Revenue from interest is recognised using the effective interest rate method.
Revenue from dividends is recognised when the entity has a right to receive the dividend.

All revenue is stated net of the amount of goods and services tax (GST).

Goods and Services Tax

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

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

	2025	2024

2. Cash & Cash Equivalents

Bank Accounts		
AWX_OKA HOLDINGS PTY _Cash_AUD	14,002	-
OKA Holdings Pty Ltd	29,053	-
Total Bank Accounts	**43,054**	**-**
Total Cash & Cash Equivalents	**43,054**	**-**

	2025	2024

3. Trade & Other Receivables

Current		
GST	2,107	-
Total Current	**2,107**	**-**
Total Trade & Other Receivables	**2,107**	**-**

	2025	2024

4. Property Plant and Equipment

Other Fixed Assets		
Computer Equipment	1,181	-
Less Accumulated Depreciation on Computer Equipment	(1,181)	-
Total Other Fixed Assets	**-**	**-**
Total Property Plant and Equipment	**-**	**-**

	2025	2024

5. Financial Assets

These notes should be read in conjunction with the attached compilation report.

	2025	2024
Non Current		
Investments	1	-
Total Non Current	**1**	**-**
Total Financial Assets	**1**	**-**

6. Trade & Other Payables

	2025	2024
Current		
Accounts Payable	9,256	-
Total Current	**9,256**	**-**
Total Trade & Other Payables	**9,256**	**-**

7. Financial Liabilities

	2025	2024
Current		
Unsecured		
Loan - Morani SMSF	12,107	-
Loan - Oliver Barnes	80	-
Total Unsecured	**12,187**	**-**
Total Current	**12,187**	**-**
Non Current		
Unsecured		
Convertible Note - Elsberry Pty Ltd	50,000	-
Total Unsecured	**50,000**	**-**
Total Non Current	**50,000**	**-**
Total Financial Liabilities	**62,187**	**-**

These notes should be read in conjunction with the attached compilation report.

Depreciation Schedule

OKA Holdings Pty Ltd

For the year ended 30 June 2025

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Computer Equipment							
Mac Mini	1,181	-	1,181	-	1,181	1,181	-
Total Computer Equipment	**1,181**	**-**	**1,181**	**-**	**1,181**	**1,181**	**-**
Total	**1,181**	**-**	**1,181**	**-**	**1,181**	**1,181**	**-**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Tax Reconciliation

OKA Holdings Pty Ltd
For the year ended 30 June 2025

	2025
Tax Reconciliation	
Accounting Profit for Period	
Profit for period	(26,279)
Carried Forward Losses Applied	-
Total Accounting Profit for Period	**(26,279)**
Addbacks	
Prior Year Debtors	-
Current Year Creditors	-
Entertainment	-
Fines	-
Superannuation Expense	-
Other Addbacks	-
Total Addbacks	**-**
Deductions	
Current Year Debtors	-
Prior Year Creditors	-
Other Deductions	-
Superannuation Paid	-
Total Deductions	**-**
Taxable Profit	(26,279)
Tax Payable on Profit	-
Credits	
PAYG Instalments	-
Franking Credits	-
Research & Development Tax Incentive	-
Total Credits	**-**
Tax Payable	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Directors Declaration

OKA Holdings Pty Ltd
For the year ended 30 June 2025

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, present fairly the company's financial position as at 30 June 2025 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
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.

____

Bradley Richard Jones

____

Oliver William Hunter Barnes

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____

Zoe Lanyon Barnes

ORIGIN
BUSINESS CONSULTANTS

Compilation Report

OKA Holdings Pty Ltd
For the year ended 30 June 2025

We have compiled the accompanying special purpose financial statements of OKA Holdings Pty Ltd, which comprise the balance sheet as at 30 June 2025, the income statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Directors

The directors of OKA Holdings Pty Ltd are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Origin Business Consultants

12/162 Colin Street
West Perth Western Australia 6005

Document electronically signed

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Document Signers

Signer 1

Name	Oliver William Hunter Barnes
Email	obarnes@okaaustralia.com
Mobile	+61 429 854 641
IP Address/es	2.50.151.153
Signed on Pages	11
Verification Mode	SMS Code

Signer 2

Name	Zoe Lanyon Barnes
Email	media@okaaustralia.com
Mobile	N/A
IP Address/es	83.111.10.43
Signed on Pages	11
Verification Mode	Email Code

Signer 3

Name	Bradley Richard Jones
Email	brad@bungulla.com.au
Mobile	N/A
IP Address/es	65.181.22.181
Signed on Pages	11
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