

HFS
Health.Food.Symmetry



Health Food Symmetry Ltd

Funding Offer Document

Offer of fully-paid ordinary shares in Health Food Symmetry Ltd at \$0.40 per share to raise a maximum of \$2,000,000.

This offer document relates to the Offer of fully-paid ordinary shares in Health Food Symmetry Ltd trading as 'Health Food Symmetry Ltd'.

Dated: Offer opens: 29 October 2025
ends 12 November 2025

Issuer: Health Food Symmetry Ltd

SECTION 1: DISCLAIMER

Risk Warning

You may lose your entire investment, and you should be in a position to bear this risk without undue hardship.

Even if the company is successful, the value of your investment and any return on the investment could be reduced if the company issues more shares.

Your investment is unlikely to be liquid. This means you are unlikely to be able to sell your shares quickly or at all if you need the money or decide that this investment is not right for you.

Even though you have remedies for misleading statements in the offer document or misconduct by the company, you may have difficulty recovering your money.

There are rules for handling your money. However, if your money is handled inappropriately or the person operating the platform on which this offer is published becomes insolvent, you may have difficulty recovering your money.

Ask questions, read all information given carefully, and seek independent financial advice before committing yourself to any investment.



Letter from the Founders.

We are proud to share the journey of **PhytoBiome™**, an innovation that has redefined how we see the potential of natural health. The heart of our journey was to reimagine sugarcane—a crop often criticised for its role in modern diets—and reveal its hidden strengths.

The story of **Health Food Symmetry** began not in a laboratory, but on our own journey of discovery in Japan. With backgrounds in healthcare and agribusiness, my wife Janine and I were inspired by pioneering research on transforming agricultural by-products into beneficial dietary fibre. A pilot study in North Queensland revealed how conventional processing destroyed valuable phytonutrients—but it also revealed the remarkable potential of the plant once the sugars were removed - from sugarcane. That insight was the turning point. We made a profound personal and financial commitment, selling our home and liquidating investments to pursue this vision.

What drives us today is the strength of the science. **Research has explored PhytoBiome™ in Irritable Bowel Syndrome, acid reflux, Inflammatory Bowel Disease, bowel regularity, microbiome diversity, weight management, and digestive function.**

With patents in major health conditions and respected regulatory approvals, PhytoBiome™ is no longer just another fibre ingredient. It is an evidence-backed natural plant based prebiotic innovation now attracting the attention of food manufacturers, supplement companies, and healthcare professionals worldwide.

Seeing this momentum build—and knowing PhytoBiome™ is poised to reshape the gut health market—is deeply motivating. It is a privilege to contribute to better health and share this innovation with people everywhere.



Gordon Edwards,
Founder & CEO, Health Food Symmetry

**PhytoBiome™ is no longer just
another fibre ingredient.**

It is an evidence-backed, natural plant-based prebiotic innovation now attracting the attention of food manufacturers, supplement companies, and healthcare professionals worldwide.

Foreword

A word from our Ambassadors



“

**It's not just about how long you live —
it's about how well you live those years.**

Kfibre helps improve health-span, not just life-span. From my own experience, and that of my family and friends, I've seen how it can reduce bloating, ease digestion, and help people feel better every day.

That's the foundation of living younger, longer.”

Guy Leech

Sportsman and HFS Products & Longevity Ambassador



“

HFS is redefining microbiome nutrition.

It's not just fibre, it's true gut performance for everyday health and recovery. What excites me is that it's more than a supplement - it's a category-defining ingredient that can integrate into foods, nutraceuticals, and sports products globally.

Having spent my career pushing the limits of my body, gut health has always been at the centre of how I fuel and recover. That's why I back Health Food Symmetry - it's science-led nutrition that makes a real difference.

I use it every day, my family uses it, and it's something I'd recommend to teammates, all athletes, and everyday Australians alike.”

Adam Ashley-Cooper

Sportsman and HFS Products Ambassador

2.1 Company Details

2.1.1 Company Details

This offer of shares is made by Health Food Symmetry Ltd ACN 639 091 240 (the Company). The Company was incorporated on 13 February 2020.

Company name	Health Food Symmetry Ltd
ACN	639 091 240
Date of incorporation	13 February 2020
Date of conversion to Public Company	2 April 2021
Registered office	McBain McCartin & Co Business Services Pty Ltd, Level 1, 123 Whitehorse Road, BALWYN VIC 3103
Principal place of business	24 Bird Street, AYR, QLD 4807



By investing in Health Food Symmetry, you are investing in our flagship ingredients and products that target gut health across the human, pet & equine markets.

This Public Offer for a maximum raise of \$2,000,000 is prior to a planned Australian Stock Exchange (ASX) listing in 12 to 18 months.

The Health Food Symmetry product range:

PhytoBiome®

PhytoCel

PhyteQuine®

Kfibre

2.1.2 Company Structure & Ownership

PhytoBiome®

Our flagship ingredient is FSANZ approved and TGA listed, used in a range of retail products - Addressing the **\$116.9B** global digestive health market. [1]

Phytocel

Application ready ingredient for food manufacturers. Taking on the Global Health and Wellness Packaged Food Market was valued at USD **\$858B** in 2023. [2]

When you invest in
Health Food Symmetry,
you are also
investing in our
flagship ingredients
and products.

Kfibre

Our established retail brand Kfibre is targeting the global dietary supplements market estimated at USD **\$192.65B** in 2024. [3]

PhyteQuine®

Supports gut health in horses, an opportunity to enter the global equine animal intestinal health market size was valued at USD **\$176.2M** in 2024. [4]

2.2 Description of the business.

2.2.1 About Health Food Symmetry

Health Food Symmetry (HFS) is redefining the future of gut health and functional nutrition through science-backed innovation, sustainable manufacturing, and world-first prebiotic technology.

At the heart of our business is PhytoBiome™, the world's first Broad Spectrum Fermentable Mega-Grass Prebiotic, developed through proprietary technology.

Our mission is clear:

To revolutionise dietary fibre solutions for the global food industry, addressing critical gaps in digestive health, metabolic wellness, and sustainable nutrition.

Health & Wellness Food Supplier



Specialty Health & Wellness food supplier delivering scientifically formulated functional food & nutraceutical products Internationally & to Australian markets for humans and animals.

Offering a World-First Prebiotic



Proprietary prebiotic technology: World's first Broad Spectrum Fermentable Mega-Grass Prebiotic.

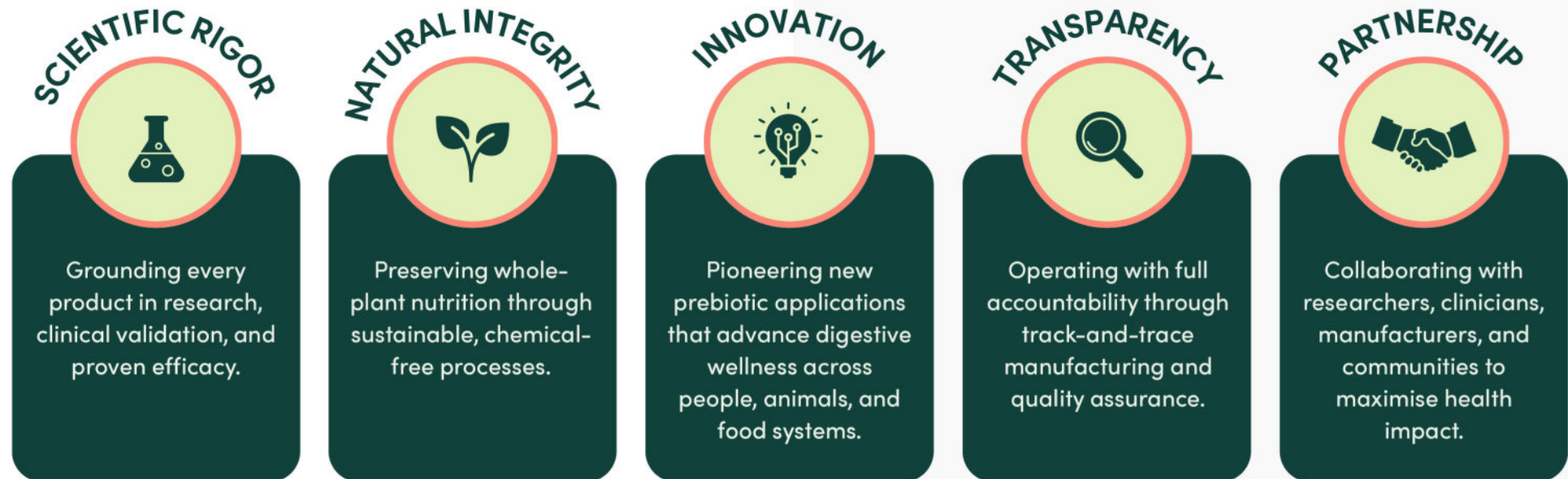
10+ Years of Scientific & Clinical Research



Backed by 10+ clinical trials and 10+ years of scientific research. Australian-based, 100% owned manufacturing facility.

2.2.2 Our Mission

At Health Food Symmetry, our mission is to transform overlooked natural resources into trusted solutions for gut health, guided by five core commitments:



Together, these commitments ensure our mission is more than words — it's a framework for how we innovate, manufacture, and share health solutions with the world.

2.2.3 The Problem:

Gut Health.

A Global Health Challenge

Digestive health is one of the most pressing challenges in modern healthcare. More than 4.6 billion people worldwide are affected by digestive diseases, with disability rising by over 50% in the past three decades^[5].

Conditions such as IBS, reflux, IBD, and FGIDs are no longer niche—they reduce quality of life, cut productivity, and place heavy costs on healthcare systems. In Australia, around 50% of adults experience gut issues annually^[6], while globally, 40% of people live with Functional gastrointestinal disorder FGIDs^[7].

Limitations of Current Solutions

Pharmaceuticals like Proton Pump Inhibitors (PPI) may reduce symptoms but carry long-term side effects and fail to address microbiome imbalances^[8]. Consumer fibre products—mainly psyllium, inulin, or wheat dextrin—are widely used but poorly tolerated. Rapid foregut fermentation often causes bloating, discomfort, and inconsistent results, leading to low adherence and poor outcomes^[9].

Gluten Free.

The global gluten-free market was estimated at over \$7.7 billion in 2024 and is projected to grow to \$12.7 billion by 2034^[10].



2.2.3 The Problem:

continued.

Microbiome Restoration & Digestive Health.

The global gut health sector is projected to reach USD \$270 billion by 2034 [12], driven by rising awareness of the microbiome role in overall health. Within this, the prebiotics market is expected to more than double, growing to USD \$10.5 billion by 2030. Consumer demand is increasingly shifting toward natural, clinically supported, and diet-compatible solutions—including low-FODMAP, gluten-free, and plant-based options. Yet many existing products fail to deliver consistent efficacy, tolerability, or versatility [13].

Allergen Free.

The global allergen-free food market size was valued at approximately USD 50.37 billion in 2025 and is projected to reach USD 102.84 billion by 2035, with a compound annual growth rate (CAGR) of 7.4%. Key drivers for this growth include increasing consumer awareness of food allergens, a rise in food allergies themselves, and the growing preference for healthier, safer food options [14].

Metabolic & Weight loss supplements.

The global weight loss supplements market was valued between approximately USD 24.6 billion to USD 28.7 billion in 2023 and is projected to grow significantly, potentially reaching over USD 77 billion to USD 100 billion by 2032 or 2033, Key drivers include rising obesity rates and increased health consciousness [15].

[16]

4.6B

People worldwide are affected by digestive diseases.

[17]

83%

Of Australian's do not meet the recommended daily fibre intake targets.

By 2034 the Global Gut Health sector is projected to reach

[18]

\$270B

driven by rising awareness of the microbiome role in overall health.

2.2.4 Our Solution

PhytoBiome™

The world's first whole plant-based, sugarcane-derived prebiotic.

Backed by over a decade of research, secured IP, and clinical validation, it sets a new standard in gut health. Unlike isolated fibres that dominate the market, PhytoBiome™ delivers superior tolerability, lasting efficacy, and broad versatility across human, animal, and food sectors.

Market Applications:



Health Supplements:

Clinically validated, regulatory-ready solutions for digestive wellness & microbiome balance.



Food Manufacturing:

Functional ingredient that boosts yield, shelf-life, & nutritional value.



Animal Health:

Proven prebiotic support for equine & companion pet markets.



Satiety &
Hunger
Management



Indigestion &
Bloating



Regularity &
Constipation
Relief



1 serve
of PhytoBiome™

provides up to

2 serves
of vegetables.



2.2.4 Our Solution

continued.

Defining the Future of Gut Health

HFS is not just entering the fibre space—it is reshaping it.

With clinical credibility, protected innovation, and scalable GMP/FDA-registered production, HFS is uniquely positioned to drive the next generation of gut health solutions and capture high-value opportunities in a rapidly expanding global market

About Our Unique Prebiotic:

- **True vegetable PREBIOTIC** derived from Virgin Saccharum Officinarum (sugarcane).
- **Unique combination of vegetable fibres** (Cellulose/Hemicellulose/Lignin) and phytonutrients.
- **Enhances microbiome health** by promoting the synthesis of SCFAs (Butyrate, Propionate, Acetate).
- **Uniformly fermentable**, and supports digestion without causing bloating.
- **Significant body of scientific research.**
- **Safe, high-quality, Australian-made** with guaranteed raw materials and chemical **free processing.**
- **Certified Monash University Low FODMAP, allergen- free, gluten-free.**

Our product range:

PhytoBiome®

PhytoCel

PhyteQuine®

Kfibre

Currently stocked in over

425

locations
across
Australia

2.2.5 Key Products



Powered by **PhytoBiome**

Trademarked and available for inclusion on packaging.



2.2.5 Key Products

continued.

PhytoBiome®

**The world's first
sugarcane-derived,
whole-plant
prebiotic.**

Produced through a patented, chemical-free process, it preserves natural fibre and phytonutrients while removing sugar.

Clinically validated, Low-FODMAP certified, and supported by FSANZ health claims and TGA ingredient listings, PhytoBiome™ promotes balanced fermentation, microbiome diversity, and digestive comfort.

Trusted by clinicians and researchers, it is a versatile ingredient for supplements and functional foods.

Phytocel®

**HFS application-ready
ingredient for food
manufacturers.**

Improves product performance through natural moisture retention, extending shelf life, and higher yields in baked goods and snacks.

Phytocel helps brands meet demand for “better for you” products while ensuring compliance, combining functional benefits with proven prebiotic nutrition for both industry and consumers.

2.2.5 Key Products

continued.



Supports gut health in performance, working, and companion horses,

PhyteQuine™ prebiotic supports optimal digestion. With over 20% of equine supplement sales tied to digestive health, it is well positioned for strong adoption.

A pelletised format in development will make supplementation even more practical for owners and trainers.

Kfibre®

The consumer brand bringing PhytoBiome's benefits directly to households.

Available as a convenient powder, it supports digestion, microbiome balance, and overall well-being in daily diets.

Low-FODMAP, non-GMO, and gluten-free, Kfibre™ is widely recommended by dietitians and used in clinical practice, while also building retail awareness of HFS innovation.

2.2.6 Research & Clinical Evidence

What are the studied benefits of PhytoBiome® ?

Regularity & Constipation.

92%

felt it made their bowel movements more regular in frequency and consistency.

Satiety & Reduced Hunger

32%

said Kfibre reduced feelings of hunger throughout the day.

56%

reported weight loss after taking Kfibre for 1 month.

Healthy Weight Loss



76%

increase in weight loss for females on Kfibre compared to the control program.



56%

increase in weight loss for males on Kfibre compared to the control program.

Indigestion & Bloating

20-25%

drop in symptoms of indigestion and bloating.

56%

felt less bloated after taking Kfibre for 2 weeks.

36%

normally suffer indigestion and experienced relief after 2 weeks.



MONASH
UNIVERSITY
LOW FODMAP
CERTIFIED™

Low FODMAP IBS Friendly

Supplementing sugarcane fibre with a low FODMAP diet was well tolerated by these patients and improved bowel habits by increasing stool output and normalising low stool water content.

Stool output was noted to be 50% higher during the fibre-supplemented (both Sugarcane only & Sugarcane + resistant starch) vs control diets.

2.2.6 Research & Clinical Evidence

continued.

PhytoBiome™ Research & Clinical Evidence

Gut Microbiota Diversity (In Vitro):

Macquarie University

- PhytoBiome™ (sugarcane fibre) preserved microbial diversity compared to wheat dextrin and psyllium, which reduced it.
- Showed highest polyphenol availability, antioxidant potential, and supported Bifidobacterium growth linked to IBD remission PhytoBiome Research table.

GERD / Acid Reflux (Human Clinical Trial):

University of Tasmania

- Double-blind, placebo-controlled study of 43 patients.
- 20–25% reduction in indigestion symptoms (heartburn, regurgitation, total symptom score) within 3 weeks PhytoBiome Research table.

In Vitro Fermentation & SCFAs:

University of Queensland

- Produced significantly higher butyric acid, linked to reduced inflammation and weight control.
- Demonstrated steady fermentation and SCFA production, supporting anti-inflammatory effects.

Chemical Composition Study:

ARL Lab Southern Cross University

- Sugarcane fibre found to be rich in insoluble fibre, lignin, and micronutrients (chromium, sodium-binding activity).
- Potential to reduce risk of diet-related diseases such as type 2 diabetes, IBD, and cardiovascular disease.

FODMAP Diet:

Monash University

- Sugarcane fibre supplementation improved bowel habits with 50% higher stool output and normalised stool water content.
- Well tolerated by IBS patients on a low-FODMAP diet.

Weight Management Trial

(Independent, 90 Participants):

- 8-week study showed 76% greater weight loss in females and 56% in males on Kfibre™ vs control.
- Also reduced waist/belly circumference, lowered HbA1c, LDL-C, and inflammatory markers (ESR, CRP).

Inflammatory Bowel Disease (Mouse Models):

University of Tasmania

- PhytoBiome™ reduced inflammation in both acute and chronic IBD models.
- Increased SCFA production, improved colonic histology, and boosted Akkermansia (a beneficial anti-inflammatory bacteria).

Diabetic & Bowel Function

(Human Clinical Trial, 51 Patients):

- Rehabilitation patients showed improved bowel function and better diabetes management with sugarcane fibre supplementation.

2.2.6 Research & Clinical Evidence

continued.

Professional Recommendations

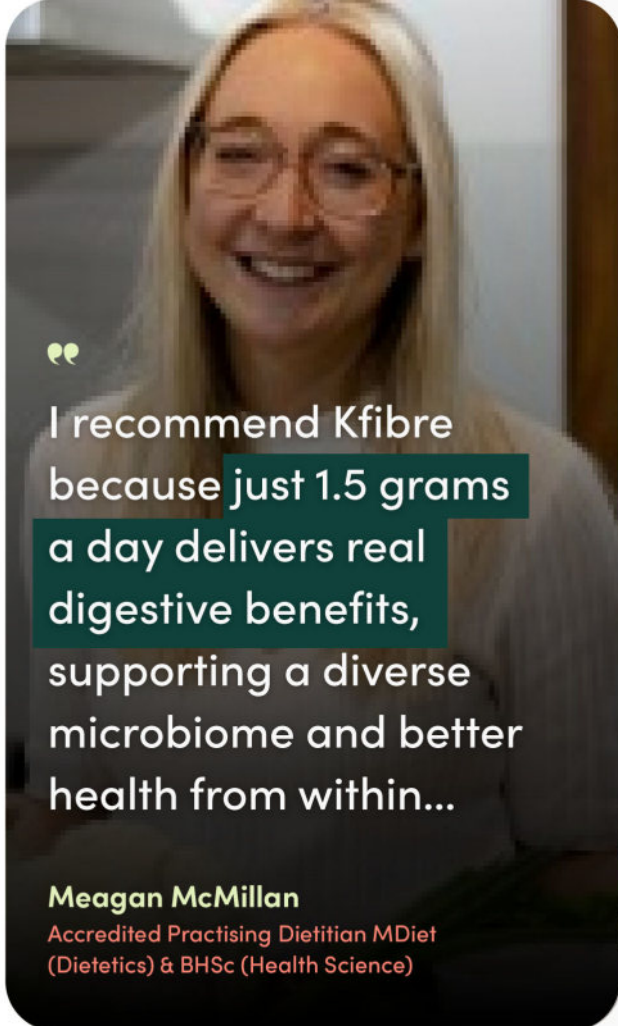


“

One serve of virgin sugarcane prebiotics (PhytoBiome) can deliver equivalent fibre functionality to one to two serves of vegetables — not just in quantity, but in quality of gut response and microbiome stimulation.

This highlights the fermentable and bulking fibres in the sugarcane matrix, which supports both colonic transit and SCFA production, mimicking the physiological effects of a high-vegetable diet.

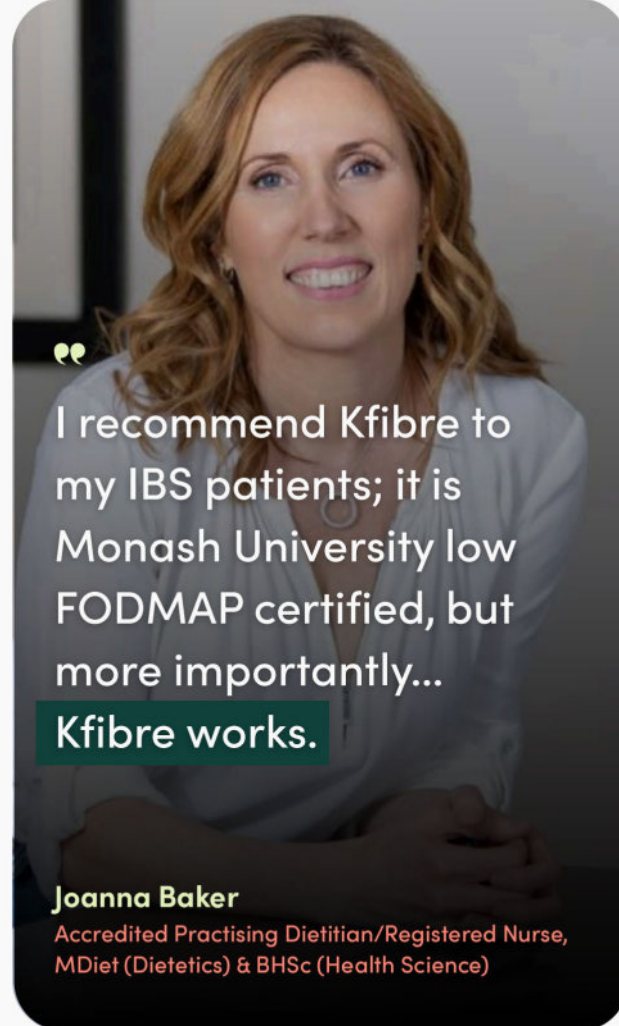
Professor Raj Eri
Assoc Dean School of Science Royal Melbourne Institute of Technology, RMIT University



“

I recommend Kfibre because just 1.5 grams a day delivers real digestive benefits, supporting a diverse microbiome and better health from within...

Meagan McMillan
Accredited Practising Dietitian MDiet (Dietetics) & BHSc (Health Science)



“

I recommend Kfibre to my IBS patients; it is Monash University low FODMAP certified, but more importantly... Kfibre works.

Joanna Baker
Accredited Practising Dietitian/Registered Nurse, MDiet (Dietetics) & BHSc (Health Science)

2.2.7 Sustainability at our core

At Health Food Symmetry, sustainability is integrated across innovation, manufacturing, and delivery. From day one, we committed to transforming the sugarcane plant responsibly, with respect for both people and the planet.

Sustainable Manufacturing

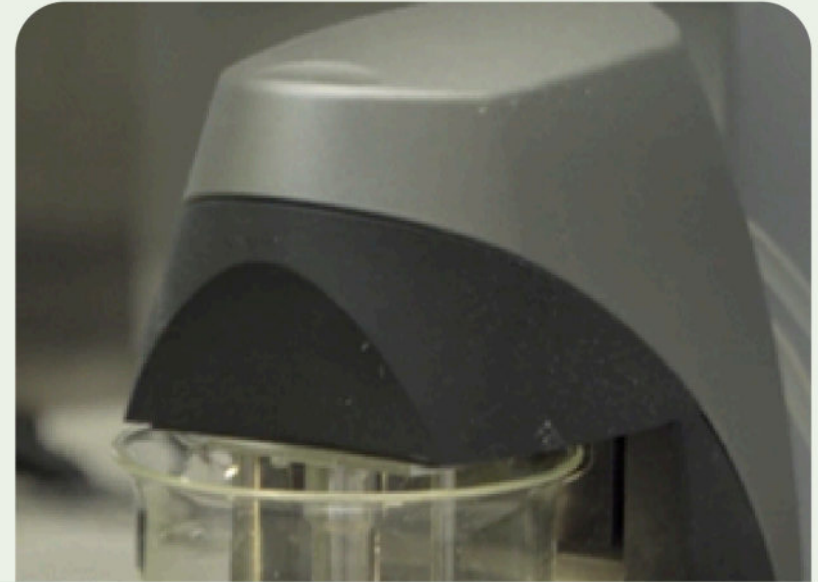
- Our Queensland facility operates under a carbon offset program, achieving carbon neutrality.
- Wastewater is recycled back to local cane fields.
- Production is entirely chemical-free, using only potable water while preserving natural fibre and phytonutrients.

Lifecycle Responsibility

- We assess environmental impact across the entire product lifecycle: processing, packaging, and logistics.
- Products are designed to be carbon-neutral at the consumer's kitchen bench.
- We support broader initiatives such as reforestation and biodiversity protection.

Certified Integrity & Safety

- Facility certifications: SQF, GFSI, FDA-registered.
- Product accreditations: non-GMO, Halal, Kosher, Monash Low-FODMAP.
- Third-party NATA testing confirms zero agricultural residues, ensuring safety and trust.
- Track and trace from the customer back to the field with full documentation along the way.



Leading by Example

Sustainability at HFS goes beyond compliance. It demonstrates that advanced food innovation and environmental responsibility can coexist, making **Kfibre™** and **PhytoBiome™** products good for both people and planet.



2.2.8 Manufacturing Excellence: Our \$10 Million Facility

At the core of Health Food Symmetry is our \$10 million, HFS-owned and operated, engineered built, state-of-the-art facility in Queensland, capable of processing 1,000 tonnes annually. Purpose-built to reimagine the sugarcane plant as a health innovation. This advanced site combines scale with world-first technology, setting a new benchmark for natural ingredient manufacturing.

A Chemical-Free, Whole-Plant Process

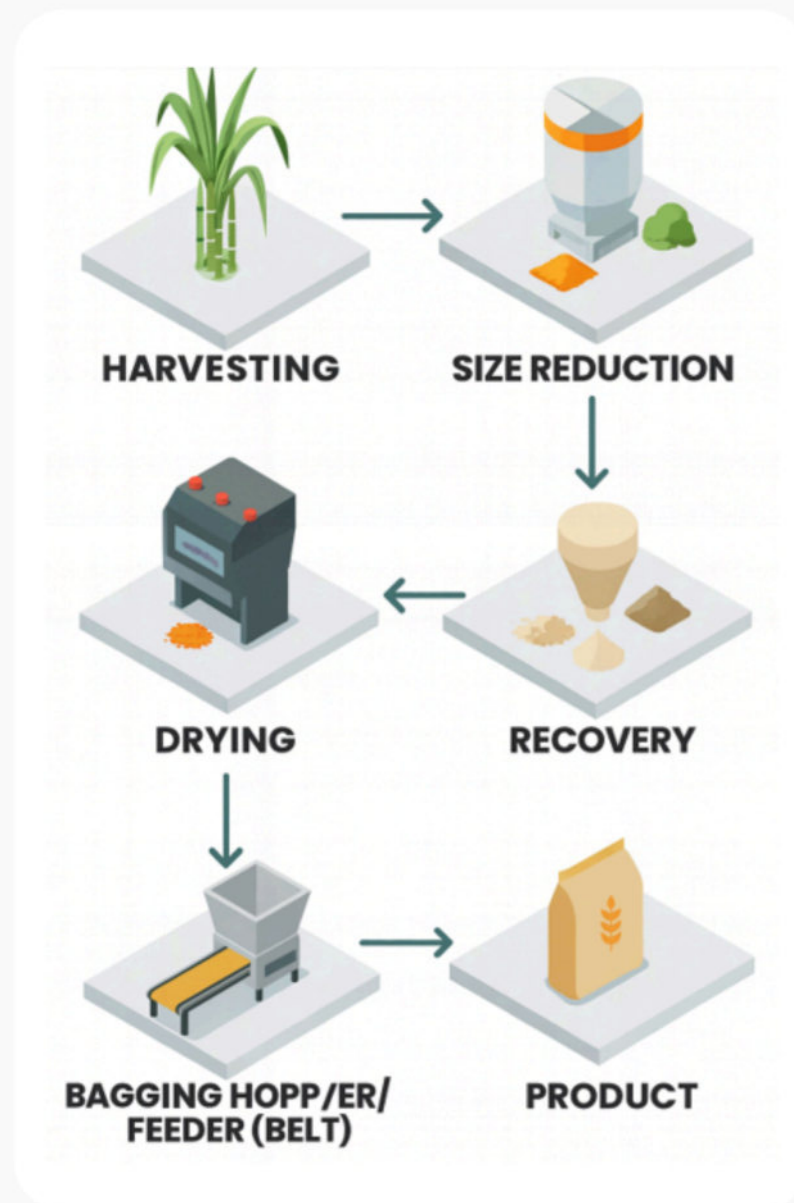
Our proprietary process is entirely chemical-free, removing sugar while preserving the sugarcane's natural cell wall and phytonutrients. This structural integrity is what allows PhytoBiome™ to deliver genuine whole-plant prebiotic nutrition. Unlike isolated or synthetic fibre products, PhytoBiome™ retains the full biological complexity of sugarcane—driving superior efficacy, tolerability, and real health benefits.

Working With Nature, Not Against It

Every stage of production is guided by a simple principle: protect what nature built. By respecting the plant's natural structure, we create a platform that is sustainable, scientifically validated, and globally relevant.

Beyond Infrastructure

Our facility is more than machinery and investment—it represents HFS's mission to prove that cutting-edge manufacturing and natural integrity can coexist. This integration of technology and nature delivers products with the power to change health outcomes worldwide.



2.2.9 Traction to Date:

① Clinical & Healthcare Adoption

Kfibre™ has been trialed and adopted by major hospitals, including, demonstrating integration into public health systems and potential for government contracts.

Partnerships with professional networks like Dietitian Connection extend influence to thousands of dietitians, driving demand from both clinicians and consumers.

Over 10 years of research with leading Australian institutions (RMIT University, University of Queensland, University of Tasmania) supports PhytoBiome™'s efficacy in:

- Digestive support and microbiome diversity
- Low-FODMAP certified, suitable for sensitive populations

Regulatory & IP achievements include:

- 14 FSANZ-approved health claims
- Patents granted for IBD and GORD, with PCT filings for NAFLD



Current research explores nausea and appetite control in chemotherapy patients.

2.2.9 Traction to Date:

continued.

② Commercial Traction & Market Expansion

PhytoBiome™ has been incorporated into consumer products from brands such as Healthyroo, Fertile Gut, Chief Nutrition, Real Good Food, and Dessert Kitchen, spanning protein powders, reproductive health supplements, snack bars, and gluten-free bakery items.

International expansion is underway, with Healthyroo entering the Middle East and planning launches in India and Asia.

Kfibre™ retail product is distributed through 425 stores and five distributors via Sunrise Health & Wellness Pty Ltd (subsidiary of Tismor Health & Wellness Pty Ltd), generating income through PhytoBiome™ sales and net profit sharing.

White-label partnerships demonstrate commercial scalability and provide a retail platform to support clinician marketing initiatives.

Currently stocked
in over **420**
locations

OUR DISTRIBUTORS:

healthylife PHARMACY vital.ly

GO VITA GUT HEALTH STORE NZ OBORNE HEALTH SUPPLIES

The infographic features a background image of a green field under a blue sky. The text is white and yellow. The distributor logos are arranged in two rows. The first row shows 'healthylife PHARMACY' and 'vital.ly'. The second row shows 'GO VITA', 'GUT HEALTH STORE NZ' (in a square box), and 'OBORNE HEALTH SUPPLIES'.

2.2.9 Traction to Date:

continued.

③ Manufacturing & Operational Scale



Operates a \$10M, state-of-the-art facility in Queensland, GMP-certified and FDA-registered, capable of processing 1,000 tonnes annually.

Proprietary, chemical-free technology removes the sugar from the sugarcane plant and transforms it into the world's first whole-plant prebiotic.

Expansion underway with a new pelletiser and decanter centrifuge to meet growing demand in human and animal health markets.

Collaborations with large Australian bakers enable functional bread products with enhanced shelf-life and yield, demonstrating industrial versatility.

④ Market Recognition & Growth Momentum



Positive reception from investors, clinicians, and manufacturers as awareness of microbiome health accelerates globally.

Strong domestic and international demand across functional food, therapeutic nutrition, and veterinary markets.

Invitations to leading industry events, including Dietitians Unite and Naturally Good reinforcing leadership in digestive health.

Selected as an industry partner in a \$13M ARC grant application via RMIT University to further validate clinical properties and expand regulatory approvals.

Engagement with first nations owned and operated companies.

2.2.10 Business Highlights



1 Discovery

- Pilot Plant Mossman.
- Move to Ayr, South of Townsville, QLD.
- Upgrade to fresh sugarcane as raw material.
- Plan & design new technology.

2 Chemical-free production technology developed

15

**Commercially Engaged
with 15 Companies
across all Products**

- Build proof of Concept (POC), Ayr.
- Research with leading Australian Universities.
 - University of Qld for SCFA production
- Clinical studies confirm digestive efficacy.
- Monash Low FODMAP certification for IBS.
- Commercial engagement with companies.

2.2.10 Business Highlights

continued.



3

Design new plant from lessons learnt from Proof of Concept Plant

- Applied for and received \$1.865 million federal grant.
- Built State-of-the-art GMP, FDA facility.
- Created PhytoBiome ingredient.
- Research with leading Australian Universities & Research Centres.
- University of Tasmania Acid reflux/GERD & IBD.
- QLD Government Bread trials.
- Patents granted in IBD and GERD.
- Patent launched for NAFLD.
- 14 FSANZ claims, 2 TGA listings.
- Kfibre launched.

2.2.10 Business Highlights

continued.

4

Consumer brands adopt PhytoBiome ingredient

- True foods adopt Phytocel for Subway Wraps.
- Strategic collaboration with Tismor Health and wellness.
- Engaged by Dietitian Connection network.
- Trusted by dietitians, hospitals, clinicians.
- Growing domestic and international demand.
- Onboarding with large Australian bakers.
- Development of animal supplements.
- Positive reception from investors and industry.
- Invited to leading industry events.
- Plant expansion for increase production.



Major Engagement with Hospital System and NDIS

- HFS Fibre proven to be world leader 2025 RMIT & CSIRO
- ARC grant partnership with RMIT & CSIRO

2.3 Competitors and Competitive Advantage

2.3.1 HFS Differentiation

PhytoBiome[®]

PhytoBiome™ is the world's first sugarcane-derived, whole-plant prebiotic. Using a chemical-free, patented process, it removes sugar while preserving the full fibre matrix and phytonutrients, creating a true whole-plant fibre with superior efficacy compared to conventional isolates.

Balanced Fermentation & Gut Health

Preserves structural integrity to enable uniform fermentation.

Produces short-chain fatty acids (SCFAs) to support microbiome diversity and digestive health.

Unlike isolated fibres, PhytoBiome™ delivers high-potency prebiotic activity with low bloating and improved bowel regularity.

Key Functional Benefits:



Regularity & Gut Health:

Supports normal stool frequency and laxation



Microbiome Nutrition:

Nourishes beneficial gut bacteria



Metabolic Support:

Contributes to blood glucose maintenance



Prebiotic Nutrition:

Promotes growth of non-inflammatory fibre-digesting bacteria & SCFA synthesis



Wide Applicability:

Suitable for allergy-free, gluten-free, and Low-FODMAP diets



Gut Comfort:

Reduces bloating and gas compared to rapid-fermenting prebiotics

2.3.1 HFS Differentiation

continued.

Clinically Backed & Certified

Backed by over a decade of research, it is Low-FODMAP certified, non-GMO, gluten-free, and supported by 14 FSANZ-approved health claims and two TGA ingredient listings. With patents in IBD and reflux, and applications in supplements, functional foods, and animal health, PhytoBiome™ is a proven, scalable alternative that redefines what fibre can achieve.

Clear Advantage Over Competitors

By contrast, fibres like inulin, psyllium, guar gum, and wheat dextrin ferment too rapidly, show limited microbiome impact, and are often poorly tolerated. They are not true competitors to PhytoBiome™, which uniquely combines digestive comfort, SCFA production, and clinical validation unmatched by conventional isolates.

Globally Accredited Australian Made



2.3.2 Competition Matrix

Health Food Symmetry operates in the global fibre and prebiotic market, where ingredients like inulin, psyllium husk, guar gum and wheat dextrin, dominate. While each contributes to digestive health, they are generally isolated, purified fibres with limits in tolerability, clinical depth, or functional versatility.

Ingredient	Market Size	Example Retail Competitor	Sourced From	Functional/Nutritional Benefit	Superiority vs Competitors (PhytoBiome Advantage)
Inulin (Chicory Root Fibre)	\$2B		Chicory root (imported, mainly Europe)	- Soluble fibre - Rapidly fermented - Bloating, discomfort, poor microbiome diversity	PhytoBiome is slowly fermented along full gut, improving tolerance. Broader microbiome diversity support. Peer-reviewed studies in GERD, IBD, weight management.
Psyllium Husk	\$1.5B		Seeds of Plantago ovata (India, Pakistan)	- Bulking fibre - Not a true prebiotic - Poor solubility - Coarse texture limits food applications	PhytoBiome is a True prebiotic with strong clinical validation. Better palatability and functionality without texture issues.
Guar Gum	\$1B		Guar beans (India, Pakistan)	- Thickener & stabiliser - Minimal prebiotic validation - Intolerance at higher doses	PhytoBiome is clinically validated with multiple human trials. Functional fibre and ingredient solution without intolerance risk.
Wheat Dextrin	\$500M		Wheat starch (processed, not suitable for gluten-sensitive)	- Soluble but weak prebiotic evidence - Lacks whole-plant complexity	PhytoBiome is whole-plant derived, gluten-free, validated for gut function. Stronger clinical evidence and broader applications.

2.3.2 Competition Matrix

continued.

Category	Examples	Limitations	How HFS Differentiates
Conventional Fibers	Psyllium, Inulin, Wheat Dextrin	Rapid foregut fermentation; bloating, discomfort; low adherence; inconsistent outcomes. Chemically treated plant extracts not seen as natural or whole plant	PhytoBiome™ is gentle, tolerated, and clinically validated. Slow fermentation through the complete Colon including the distal Colon, ensuring SCFA's in particular Butyrate known for its anti-inflammatory properties are available.
Pharmaceuticals	PPIs, antacids	Symptom relief only; long-term side effects; no microbiome restoration. Currently 12,000+ court cases in the US for Kidney damage with PPIs	Targets microbiome health and long-term digestive balance. Nil-damage or side affects with usage.
Synthetic Additives	Artificial prebiotic blends	Limited natural appeal; lack of robust clinical validation. A good example of this is Poly-Dextrose a enzyme extract from sugar.	Plant-based, natural, IP-protected, evidence-backed. full track and trace, chemical free, environmentally friendly.
Veterinary Supplements	Generic fibre powders, additives	Low efficacy; synthetic formulations; limited clinical evidence.	PhytoBiome™ platform extended into equine & pet solutions, through the PhyteQuine brand, natural with no side effects.

2.4 Business Objectives & Strategy

2.4.1 Objectives

Health Food Symmetry's objective is to build a national centre of excellence in whole-plant prebiotics, cementing our position as the leader in natural gut health solutions.

From our GMP-certified, FDA-registered facility in Queensland, we are creating a growth hub that integrates science, manufacturing, and market delivery.



Objectives

Strengthen PhytoBiome™ as the flagship ingredient for food manufacturers and food supplement brands while expanding complementary lines such as Phytocel™ (food manufacturing), PhyteQuine™ (equine health), and Kfibre™ (retail).

Build Market Penetration

- Deepen partnerships with dietitian's, hospitals, sports teams, and veterinary networks to embed HFS products into healthcare and performance nutrition.
- Expand retail and e-commerce presence for Kfibre™ while supporting co-branded and white-label opportunities.

Scale Production Capacity

- Expand our GMP-certified facility with new processing equipment (e.g., pelletiser, decanter centrifuge) to meet growing demand.
- Build operational efficiency that supports higher volumes without compromising quality.

Protect & Leverage our IP

- Maintain and expand patents in IBD, GERD, and other digestive health indications.
- License "Powered by PhytoBiome" trademark to trusted partners for on pack presentation of the ingredient driving more awareness and education.

2.4.2 Strategy

Our growth strategy is designed to make HFS more than a product company. It is a platform for scalable, clinically supported innovation that improves health outcomes and delivers sustainable commercial growth.

Health Food Symmetry's strategy is to establish itself as the leader in whole-plant prebiotic innovation and to scale a profitable, diversified business that addresses the surging demand for natural gut health solutions.

Our approach combines scientific credibility, manufacturing capability, and market partnerships to create a sustainable growth pathway.

Our strategy focuses on 3 priorities:



Scale

Expand plant capacity with new equipment and upgrades to equipment, ensuring we can meet growing domestic demand across healthcare, retail, and veterinary markets.



Diversification

Strengthen our product platform with PhytoBiome™ as the foundation, while expanding into Phytocel™ for food manufacturing, PhyteQuine™ for equine health, and Kfibre™ for retail consumers.



Integration

Deepen partnerships with healthcare systems, dietitians, food companies, and veterinary networks, embedding our products into everyday health solutions and supply chains.

2.5 Business Model

2.5.1 Revenue Model

Health Food Symmetry generates revenue through a vertically integrated model that captures value across the gut health market. By owning our IP, production technology, and GMP-certified facility, we control quality, protect margins, and scale efficiently while diversifying income streams across human, animal, and food applications.

Growth & Capital Value

Scaling production capacity to increase margins, expanding into new prebiotic/probiotic/postbiotic formulations, and leveraging IP protection to build long-term defensibility.

By combining direct retail sales, high-margin ingredients, and licensing, Health Food Symmetry aims to maintain a balanced revenue base, to generate sustainable cash flow and capital growth as science, infrastructure, and market reach expand.

Core Revenue Streams

Ingredient Sales

B2B

PhytoBiome™ – premium, clinically validated prebiotic for nutraceutical and healthcare markets.

Phytocel™ – functional ingredient for food and beverage manufacturers, enhancing both nutrition and formulation.

Retail & Consumer Products

B2C

Kfibre™ – consumer brand sold through health retailers, pharmacies, and e-commerce.

White – label and co-branded ranges under development.

Animal Health

**B2B
B2C**

PhyteQuine™ – equine digestive health product supplied via veterinary networks and retail.

Companion animal applications (**PhytoCanis™**) under development.

2.5.2 Existing Customers & White-label partners.

IV NUTRITION

Tismor.
HEALTH & WELLNESS

Healthyroo

ENVIROGRAZE
TECHNOLOGIES
GREENTECH PERFORMANCE NUTRITION

Chief.

Allergywise
GLUTEN FREE

**VETS
LOVE
PETS**

bjp
Laboratories

GF
Oats

**fertile
GUT**
NOURISH • CONCEIVE • GROW

The fix

PRO VET

A covetrus Company

57%

veterinary clinic
sales in Australia



We have the
potential to reach

**110,000 CLINICS
WORLDWIDE**

2.6 Directors & Senior Management

2.6.1 Board Members



Gordon Edwards

Managing Director & Chief Executive Officer

Qualifications:

Bachelor of Science Marine Engineering, Master Class 3 Trading Ticket.

Experience:

Mr Edwards is responsible for the overall Company direction utilising his background in small medium enterprise (SME) start-ups, fund raising and product development. Mr Edwards is a founding shareholder in HFS and the CEO. Gordon spent a number of years in building & operating food related businesses. During this period, he formally qualified as an engineer.

Length of service:

Appointed to the Board on 12 August 2020.



David McBain

Director, Company Secretary and Chief Financial Officer

Qualifications:

Fellow - Chartered Accountants Australia and New Zealand (FCA), member of Governance Institute of Australia (AGIA), Fellow - Australian Institute of Company Directors (FAICD), Business Studies (RMIT), Fellow - The Tax Institute, Member - CPA Australia (CPA).

Experience:

Extensive experience in business consulting, governance, taxation, business assurance and provision of CFO and Corporate Secretarial services to listed and other entities including IPO experience.

Length of service:

Appointed to the Board on 23 April 2021.

2.6.1 Board Members

continued.



**Richard
Revelins**

Chairman

Qualifications:

Bachelor of Economics Degree from Monash University

Experience:

Mr Revelins is a Director and co-founder of Peregrine Corporate Limited and Managing Director at Cappello Group Inc (Los Angeles). With over 35 years' experience in international investment banking and corporate finance, he has specialised in mining and natural resources. He was formerly Chairman of Atlas Iron Ltd and director of several public and private companies.

He is currently CEO and Director of Meryllion Resources Corporation (CSE-listed), Chairman of Soar.Earth Limited (geospatial mapping platform preparing for a NASDAQ listing), and a founding director and shareholder of HFS.

Length of service:

Appointed to the Board on 13 February 2020



**James
Thier**

Advisor

James is a pioneer in ethical investment being a founder / executive director of ASX listed Australian Ethical. He is also a Churchill Fellow and shareholder of HFS.

2.6.2 HFS Managers



Kent Taylor

HFS Scientific & Technical Manager

Kent joined HFS from day one, supporting research with Australian universities including Macquarie, Tasmania, RMIT, and Monash's Low FODMAP group. He has led R&D in nutrition targeting chronic conditions such as Type II diabetes, IBD, and food sensitivities, while managing regulatory, IP, access, and business development projects for natural products. His strength lies in bridging commercial and academic research through strong communication and collaboration.



Meagan McMillan

HFS Dietitian & Health Care Professional Manager

Meagan is an Accredited Practicing Dietitian with Mac Health and Nutrition, experienced across food service, clinical, and community dietetics. She has worked in the public sector, aged care, private practice, policy development, and with food and nutrition companies. Her contributions to cancer services and community health, along with her strong industry network, will help HFS build partnerships and secure customers for its ingredients and wellness products.



Paul Adcock

Factory Manager

Factory Manager with 23 years at Wilmar Sugar Mills, specialising in food safety, HACCP, training, and auditing. Former senior trainer assessor across eight sites. Since joining HFS in September 2023, Paul oversees factory operations, staff, and maintenance to ensure efficient production and consistent quality.



Kylie Hatfield

Quality Assurance Manager

With 15+ years in Food Safety and Quality Systems (SQFI, SQF, HACCP), Kylie ensures compliance with FSANZ, FDA, and regulatory standards through audits and system reviews. She leads investigations, corrective actions, stock control, logistics, and team coordination to maintain quality and traceability.



Janine Edwards

Social media, PhyteQuine development

Janine, a founding member of HFS, manages office operations, customer and research samples, and bookkeeping. She oversees HFS's social media and coordinates online content for PhyteQuine's social channels and website.

2.6.3 Scientific & Academic Advisor

Prof. Raj Eri

Raj is based at RMIT University, is a leader in dietary fibre and microbiome research. His work has moved fibre classification beyond the old soluble/insoluble model to a framework reflecting structural and functional diversity.

Redefining Fibre Classification:

His model considers backbone structure, water-holding, charge, fibre matrix, and fermentation rate, linking these features to health outcomes. Studies show fibre structure influences fermentation speed, microbiome diversity, and digestive comfort. [19]

Scientific Insights:

Eri's research highlights that fibre effectiveness depends on precision structure and balanced fermentation, driving microbiome balance and gut comfort.

Relevance to Health Food Symmetry:

This validates HFS's use of whole-plant, intact fibres like PhytoBiome™, positioning them as clinically relevant prebiotics with strong scientific credibility.



Professor Raj Eri, Assoc. Dean School of Science RMIT

External Scientific Advisor



The University of Tasmania has completed clinical trials on PhytoBiome,

This is the complex prebiotic that should be in your diet – the microbiome benefits are clear and growing.



2.7 Risks facing the business

2.7.1 Risk Register

An investment in Health Food Symmetry Ltd should be seen as high-risk and speculative. A description of the main risks that may impact the Company's business is below. Investors should read this section carefully before deciding to apply for shares under the Offer. There are also other, more general risks associated with the Company (for example, risks relating to general economic conditions or the inability to quickly or easily sell your shares).

An investment in the Company is subject to risk factors specific to the business, its activities and those of a more general nature including general risks associated with investing. Any, or a combination of these risk factors may have a material adverse effect on Health Food Symmetry Ltd "HFS" business, financial condition, operating and financial performance, growth, and/or the value of its shares. This section does not purport to list every risk that may be associated with an investment in HFS shares now or in the future.

Additional risks that HFS is unaware of, or that the company considers being immaterial, also have the potential to have an adverse effect on the business, financial condition, operating and financial performance, expectations, targets, growth, and/or the value of the shares. The selection of risks in this section has been based on an assessment of a combination of the probability of the risk occurring and the impact of the risk if it did occur. There is no guarantee that the importance of risks will not change or that other risks will not emerge

Before deciding whether to invest in HFS, you should read the entire Offer Document and satisfy yourself by inquiry that you have a strong understanding of these matters and should consider whether this is a suitable investment for you having regard to your own investment objectives, financial circumstances and particular needs (including financial and taxation issues). Before deciding whether to invest in HFS, you should seek professional advice from your accountant, lawyer, financial adviser or other independent professional advisers.

Funding.

The Company is in the process of raising funds to achieve its strategic business objectives and cover its projected operating expenses. The Company may not raise all of the required funding and therefore may not achieve all of its business objectives. Depending on the success of the Offer, the Company may also need to raise additional funds in the future from investors or third parties. There is no assurance that the Company will be able to obtain additional rounds of funding on substantially the same terms as outlined in this Offer Document or at all. The Company's value may be materially affected if the required additional funding is not available.

Dilution.

A shareholder's interest in the Company could be diluted if the Company raises further capital via share issuance and existing shareholders do not participate in future fundraisings

Insolvency Risk.

The Company is not yet profitable or cash flow positive.

2.7.1 Risk Register

continued.

Competition Risk.

The Company operates in a competitive market, with several known competitors. If the Company is unable to successfully compete with existing and/or new competitors, this would have a negative impact on the revenue, profitability and future prospects of the business.

Reliance on Key Personnel.

The Company is reliant on a number of key personnel and consultants, including members of the Board, who will be engaged to conduct the different aspects of the Company's business activities. The loss of one or more key contributors or the failure of any equipment used by these Persons could have an adverse impact on the Company's Business activities and operating results.

Operational & Industrial Risks.

Industrial disruptions, work stoppages, safety issues and accidents in the course of the Company's operations could result in losses and delays, which may adversely affect profitability.

Unforeseen Expenditure Risks.

Expenditure may need to be incurred that has not been taken into account in the preparation of this Offer Document. Although the Company is not aware of any such additional expenditure requirements, if such expenditure is subsequently incurred, this may adversely affect the expenditure proposals of the Company.

Economic Risk & Market Conditions.

Factors, such as, but not limited to, world economic conditions, political instability, stock market trends, interest rates, exchange rates, inflation levels, commodity prices, industrial disruption, environmental impacts, international competition, taxation changes and legislative or regulatory changes may all have an adverse impact on the Company's revenues, operating costs and profit margins. These factors are beyond the control of the Company and the Company cannot predict how they will impact its business. General economic conditions, movements in interest and inflation rates, commodity prices and currency exchange rates may have an adverse effect on the Company's operations and activities, as well as on its ability to fund those activities.

Neither the Company nor the Directors warrant the future performance of the Company or any return on an investment in the Company.

Litigation Risk.

The Company is exposed to possible litigation risks including intellectual property claims, contractual disputes, occupational health and safety claims and employee claims. Further, the Company may be involved in disputes with other parties in the future which may result in litigation. Any such claim or dispute, if proven, may impact adversely on the Company's operations, financial performance and financial position. The Company is not currently engaged in any litigated disputes.

2.8 Capital Structure

2.8.1 Issued capital

As at the date of this Offer Document, the Company has 45,972,168 Ordinary shares and 8,340,000 Options on issue. As set out in Table 1 below shares are held by the three Company Directors, Mr Richard Revelins (Chairman), Mr Edwards (Managing Director and CEO) and Mr David McBain (Director, Chief Financial Officer and Company Secretary).

There are also Convertible Notes for \$165,900.

Table 1: Issued Capital of the Company before the Offer

Shareholder	Share Type	Shares	Options
Director shares	Ordinary	5,530,044 (12%)	Nil
Other existing shareholders	Ordinary	39,140,486 (88%)	Nil
ESOP*	Options Plan	Nil	8,340,000
Total		45,972,168 (100%)	8,340,000

* 'ESOP' means Employee Share Option Plan.

Table 2: Existing Shares, Employee Options, Offer Shares, Total Shares

Shares	Minimum Subscription (\$75,000)	Maximum Subscription (\$2,000,000)
Director Shares	5,530,044 (10.1%)	5,530,044 (9.3%)
Other Existing Shares	40,442,124 (74.2%)	40,442,124 (68.2%)
ESOP	8,340,000 (15.3%)	8,340,000 (14.1%)
Offer Shares	500,000 (0.3%)	5,000,000 (8.4%)
Total Shares on issue (Undiluted basis)	54,499,668 (100%)	59,312,168 (100%)

*If the convertible notes were to convert into equity, the total shares on issue (fully diluted basis) would increase to 55,365,168 for the minimum subscription and 55,052,668 for the maximum subscription.

2.8.1 Issued capital

continued.

Table 3: Convertible Note

Details	Amount of Loan
Convertible Notes at 30 June 2025	\$502,221
Less	
Converted to shares prior to the date of this Offer Document	(\$344,641)
Net Convertible Notes after conversion to shares	\$157,580

Balance of Convertible Notes at the date of this Offer:
\$165,900

The key terms of the convertible note include:

Interest: 10% on three monthly roll-over of each loan

Conversion Price: Cash or shares at \$0.30 per share.
\$165,900 converts to 553,000 ordinary shares.

Conversion Date: Two loans with roll-over dates of
25/10/2025 and 14/11/2025.

Maturity Date: Two loans with roll-over dates of
25/10/2025 and 14/11/2025. Maturity and
roll-over subject to agreement with the Note Holder.

Rights associated with Ordinary Shares, Options and Convertible Notes

Ordinary Shares

The rights and liabilities associated with the ordinary shares are set out in the Company's Constitution. HFS is a Company limited by shares. The Constitution was adopted by Shareholders on 22 February 2021 with effect on the Company's conversion to a Public Company on 2 April 2021. The Constitution is a standard Constitution designed for Public Company.

At shareholders meetings each ordinary share is entitled to one vote when a poll is called, otherwise each shareholder has one vote on a show of hands. There is no par value and no authorised capital. Ordinary shareholders participate in dividends when a dividend is announced.

The shares offered under this Offer are ordinary shares. A more detailed description of the rights and liabilities associated with the ordinary shares is set out in Section 3.3.

2.8.1 Issued capital

continued.

Options

Table 4: Options

The Company has established an Employee Share Option Plan (ESOP). This plan is designed to attract, retain and incentivise key employees, consultants and for Directors.

Type	Granted	Expire	Vest	Exercise	Number of Options
Staff	31/7/2023	31/7/2028	3 years	\$0.12	100,000
Staff	9/4/2024	9/4/2029	3 years	\$0.12	520,000
Consultant	30/4/2024	30/4/2029	3 years	\$0.12	300,000
Directors	9/4/2024	9/4/2029	*	\$0.12	1,920,000
Directors	11/4/2024	11/4/2029	**	\$0.70	5,500,000
Total					8,340,000

* Vest when HFS sales revenue exceeds \$1.5 million over the previous 12 months

** Vest in the event of a trade sale, sale of part of the business or an IPO

Legislative Instrument, ESS 2015/1, provides approved valuation methods for companies making an offer of ESS interests to eligible persons (generally employees) under an employee share scheme ("ESS") which would otherwise qualify for the ESS start-up concession under sections 83A-33 and 83A-45 of the ITAA 1997.

The effect of this approval is that companies wishing to make an offer of ESS interests under an ESS have certainty over what alternative valuation methods are acceptable to the Commissioner. In addition, those companies must not anticipate a change of control occurring within the period ending 6 months after the issue of the ESS.

For companies that meet the start-up concession eligibility requirements under sections 83A-33 and 83A-45, are small business entities or have been incorporated for less than seven years, and have not raised over \$10 million in capital (either debt or equity combined) over the preceding 12 month period, the method for valuing ordinary shares is the net tangible assets ("NTA") of the company.

2.8.2 Debt Funding & Other Sources of Funding

Convertible Notes

The Company has utilised Convertible Notes, which are a short-term debt instrument to raise funds that convert into equity (shares) at a later date, or to cash. Convertible Notes provide the investors with potential upside through equity ownership.

Convertible Notes roll-over each three months. Interest rates vary from 3.5% to 10% on the amount rolled over. Prior to the date of this Offer Document, a number of investors converted their loans and accumulated interest to shares which equated to a reduction of \$344,641 based on the loan balance at 30 June 2025.

Loan From Directors

The Directors have loaned the Company \$179,507 at 30 June 2025. These funds are at call and do not include any specific terms relating to repayment or interest.

Assets Unencumbered

There are no charges over the Company Assets.

Plant & Equipment \$3,199,552 and Patents (Intangible Assets) \$220,064 are unencumbered.



Kfibre - One of Health Food Symmetry's retail brands utilising their PhytoBiome™ Ingredient.

2.9 Financial Information

Below are the financial statements for Health Food Symmetry Ltd for the period ended 30 June 2025, prepared in accordance with the Accounting Standards.

2.9.1 Balance Sheet

STATEMENT OF FINANCIAL POSITION	
AS AT 30 JUNE 2025	30 June 2025
CURRENT ASSETS	
Cash and cash equivalents	\$116,012
Trade and other receivables	\$107,260
Loans	\$57,707
Inventories – Finished Goods	\$164,067
TOTAL CURRENT ASSETS	\$445,046
NON-CURRENT ASSETS	
Plant and Equipment	\$3,199,552
Right-of-use Assets	\$64,669
Intangible Assets	\$220,064
Rental Bond	\$26,234
TOTAL NON-CURRENT ASSETS	\$3,510,519
TOTAL ASSETS	\$3,955,565

CURRENT LIABILITIES	
Trade and other payables	\$319,011
Borrowings – other	\$22,429
Borrowings – Convertible Notes	\$502,221
Borrowings – Loans From Directors & Associates	\$179,507
Provisions – Employee Benefits Annual Leave	\$189,227
Lease Liability – Current	\$52,560
TOTAL CURRENT LIABILITIES	\$1,264,955
NON-CURRENT LIABILITIES	
Provisions – Employee Benefits Long Service Leave	\$37,042
Lease Liability – Non Current	\$19,079
TOTAL NON-CURRENT LIABILITIES	\$56,121
TOTAL LIABILITIES	\$1,321,076
NET ASSETS	\$2,634,489
EQUITY	
Issued Capital	\$8,268,891
Share Based Payment Reserve	\$307,388
Accumulated losses	(\$5,941,790)
TOTAL EQUITY	\$2,634,489

2.9.2 Profit & Loss Statement

STATEMENT OF PROFIT OR LOSS	
	Year ended 30 June 2025
Revenue – Sales	\$307,915
Changes in inventory of finished goods	(\$79,814)
Administration expenses	(\$228,637)
Depreciation and amortisation expense	(\$369,603)
Employee benefit expense	(\$838,235)
Finance expense	(\$135,887)
Factory expenses	(\$116,291)
Marketing and promotional expenses	(\$87,325)
Share Based Payments	(\$293,736)
Net profit/(loss) before income tax	(\$1,841,613)
INCOME TAX EXPENSE	\$0
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR	(\$1,841,613)



2.9.3 Cash Flow Statement

STATEMENT OF CASH FLOWS	
	Year ended 30 June 2025
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers	\$281,816
Payments to suppliers and employees	(\$1,244,509)
Interest paid	(\$7,863)
GST received	\$26,178
Net cash (used in) operating activities	(\$944,378)
CASH FLOW FROM INVESTING ACTIVITIES	
Payment for patents & trademarks	(\$48,524)
Net cash (used in) investing activities	(\$48,524)

STATEMENT OF CASH FLOWS	
	Year ended 30 June 2025
CASH FLOW FROM FINANCING ACTIVITIES	
Net cash proceeds received from capital raising	\$765,125
Borrowing - Insurance Premium Funding	\$5,755
Repayments - Insurance Premium Funding	(\$11,793)
Loan from Directors	\$72,556
Loans - related party - funds repaid to HFS	\$23,022
Loan - finance facility - (funds repaid)	(\$6,286)
Loans received - convertible notes	\$260,000
Net cash provided by financing activities	\$1,108,379
Net increase (decrease) in cash and cash equivalents	\$115,477
Cash and cash equivalents at beginning of year	\$535
Cash and cash equivalents at end of year	\$116,012

2.9.4 Statement of Changes in Equity

STATEMENT OF CHANGES IN EQUITY

	Share Capital	Share Based Payment Reserve	Accumulated Losses	Total
Opening Balance at 30 June 2024	\$7,456,766	\$60,652	(\$4,100,177)	\$3,417,241
Loss for year	-	-	(\$1,841,613)	(\$1,841,613)
Capital received	\$856,750	-	-	\$856,750
Fees paid for capital received	(\$44,625)	-	-	(\$44,625)
Fair value of unlisted options allocated over vesting period	-	\$246,736	-	\$246,736
CLOSING BALANCE AT 30 JUNE 2025	\$8,268,891	\$307,388	(\$5,941,790)	\$2,634,489



2.9.5 Condensed notes to the financial statements

Plant and equipment:

Includes manufacturing plant which produces HFS products.

Right of use asset & lease liability:

In Australia, a right-of-use (ROU) asset is an accounting concept that represents a lessee's right to use an underlying leased asset for the lease term, rather than owning it. Required under Australian Accounting Standards Board (AASB) 16, it is recognised on the lessee's balance sheet alongside a corresponding lease liability, reflecting the obligation to make lease payments. The ROU asset is initially measured by the present value of lease payments and then depreciated over the lease term, impacting the lessee's financial statements.

Intangible assets:

Intangible assets are represented by patents. Patents have been applied for or have been approved for Australia and certain overseas countries.

Convertible notes:

Further information in relation to convertible notes are set out in the Offer Document.

Employee benefit expenses:

Represents wages and superannuation paid to staff as set out in the Offer Document including Gordon Edwards, Janine Edwards, Paul Adcock, Kent Taylor, Meagan McMillan & Kylie Hatfield.

Finance expenses:

Represents interest paid and includes interest accrued to 30 June 2025 on convertible notes.

Share based payment included in statement of profit or loss:

Represented by fees and commissions paid by shares \$47,000 and fair value of employee options \$246,736. Total \$293,736.

Share based payment reserve included in statement of financial position:

Represents the accumulated expense of employee options for years 2024 and 2025.

Share based payment reserve represents the accumulated expense related to participation in the Employee Security Ownership Plan (ESOP) as measured by the fair value of the options on grant date proportionally allocated over the vesting period. The fair value of the options have been valued by Black-Scholes methodology adopting Commonwealth Government Bond rates at grant date.

2.9.6 HFS Management Comments on Performance and Outlook

HFS Investment Summary

HFS has created a **world-first dietary fibre and prebiotic product range**, supported by a proprietary processing plant built without institutional debt. Backed by over **\$2 million in research investment**, HFS holds **patents for its research** and **trademarks for its brands**, securing its position in key Health & Wellness markets.

The company has already achieved **market penetration in both ingredient supply and retail channels**, with national and growing global recognition. While early sales have lagged behind the strength of its science, a **new marketing and sales strategy** set for launch in late FY2025 will drive accelerated growth into FY2026 and beyond.

With unique technology, protected IP, and established brand visibility, **HFS is now positioned to unlock the full commercial potential of its innovations and deliver strong returns for investors.**

FY2026 Executive Outlook Summary

HFS is entering FY2026 with strong foundations and a **clear strategy to accelerate growth**. Building on world-first innovation and peer-reviewed validation from leading institutions including RMIT, UQ, UTAS, and CSIRO, the company is now focused on rapid market expansion through strategic partnerships in manufacturing, marketing, and distribution. These collaborations ensure HFS can scale efficiently while maintaining its scientific and product leadership.

To drive commercial performance, HFS has engaged proven FMCG marketing experts, including 29 Days and SpicyWeb, who will provide a detailed competitive analysis of the Company and Market.

HFS has signed a Mandate with PAC Partners, a broking firm involved in the capital markets. The Mandate is based on an Initial Public Offer (IPO) and listing on the Australian Securities Exchange (ASX) in 12 to 18 months from the date of the agreement made to wholesale and retail investors with application to be made for the Company to be listed on ASX and for the Shares to be listed for quotation on ASX.

FY2026 represents a pivotal point: with validated products, strengthened marketing, and global visibility. HFS is now positioned to translate its scientific success into strong commercial outcomes, **creating significant value for investors.**

SECTION 3: INFORMATION ABOUT THE OFFER

3.1 Terms of the Offer

The Company is offering up to 5,000,000 shares at an issue price of \$0.40 per share to raise up to \$2,000,000. The key terms and conditions of the Offer are set out in Table 5 below.

Term	Details
Shares	Fully-paid ordinary shares
Price	\$0.40 per share
Minimum Subscription	\$75,000
Maximum Subscription	\$2,000,000

A description of the rights associated with the shares is set out in Section 3.3 below.



3.2 Use of funds

Table 6 below sets out the intended use of funds raised under this Offer based on the minimum and maximum subscription amounts.

Intended Use	Minimum Subscription	Maximum Subscription
Upgrades to Manufacturing Plant	-	\$450,000
Acquisition & installation of Decanter Centrifuge	-	\$350,000
Pellitisation machinery	-	\$110,000
New product development	-	\$90,000
Expansion of sales	\$25,000	\$240,000
Working capital	\$50,000	\$460,000
Manufacture stock of finished product	-	\$300,000
Total Use of Funds:	\$75,000	\$2,000,000

In Table 6, 'working capital' includes overhead expenses, employee wages and director remuneration. Details of payments to be made to Directors and the Managing Director / Chief Executive Officer are itemised below:

- Directors' remuneration: no fees will be paid to Directors, Richard Revelins and David McBain, from working capital, unless product sales generate sufficient cash flow to cover these fees and other costs related to the operations of the Company.
- Gordon Edwards is employed full time by HFS as Managing Director / Chief Executive Officer and will continue to be paid \$1,923.08 per week and superannuation guarantee levy set aside at the rate of \$230.77 per week.



3.2 Use of funds

continued.

The costs of the Offer include Brokers fees. These fees, exclusive of GST are 6.25% of the total amount raised and collected.

Other than as specified above, no other payments from the funds raised will be paid (directly or indirectly) to related parties, controlling shareholders, or any other persons involved in promoting or marketing the Offer.

We expect that the Maximum Subscription amount will be sufficient to cover the next twelve months and to meet the Company's objectives set out in this Offer Document. During the period of the next twelve months, HFS is planning to implement product supply agreements with prospective customers who have been in discussions with HFS.

If only the Minimum Subscription amount is raised, the Company will require further funding to be able to carry out our intended activities over the next six months.

Until additional funding is obtained, HFS will scale back marketing and production activities, and continue to focus cash resources on developing customer relationships, markets and sales for HFS products.



3.3 Rights Associated with Shares

Immediately after issue, the shares will be fully-paid shares. There will be no liability on the part of shareholders and the shares will rank equally with the shares currently on issue.

The rights associated with the shares are set out in the Company's Constitution. A summary of these rights is set out below.

A copy of the constitution is available on the Intermediary's platform.

3.3.1 Voting rights

Each shareholder has one vote on a show of hands and, on a poll, one vote for each share held.

3.3.2 Election & removal of directors

Shareholders may vote to elect and remove directors at an Annual General Meeting by way of ordinary resolution (50%).

3.3.3 General meetings and notices

Directors have the power to call meetings of all shareholders. Shareholders who hold at least 5% of the votes which may be cast at a general meeting of the Company have the power to require the directors to call and hold a meeting.

3.3.4 Dividends

All shareholders have a right to receive any dividends declared and paid by the Company. The directors have a discretion and may resolve to pay dividends, subject to their obligations under the Corporations Act (e.g. they cannot pay dividends unless the Company's assets are sufficiently in excess of its liabilities immediately before the dividend is declared and where it may materially prejudice the Company's ability to pay its creditors).

3.3.5 Winding-up

If the Company is wound up and there are any assets left over after all the Company's debts have been paid, the surplus is distributed to holders of ordinary shares after secured and unsecured creditors of the Company. Holders of fully paid ordinary voting shares rank ahead of other classes of shares (if any).

3.4 What Can I Do With My Shares

Shares in the Company are considered illiquid as they cannot easily be transferred or sold. However, there are numerous possible circumstances that may create an opportunity for shareholders to exit their investment in the Company. These include, but are not limited to:

- A trade sale of the Company
- A listing on a registered stock exchange (eg the ASX)
- A listing on a trading platform for unlisted securities
- A private equity acquisition of the Company
- A share buy-back by the Company

There is no guarantee that any of the exit options will eventuate. Therefore potential shareholders should consider this investment as illiquid and be prepared to hold it until there is an exit event as set out above.

3.5 Investor Rewards

HFS will provide a showbag of HFS products to investors which will include:

- Sample packs of Kfibre for your gut health.

For food, bread, supplements and health drink manufactures who invest in HFS, contact HFS for sample bags of PhytoBiome for testing and blending.



4.1 Public company corporate governance concessions

4.1.1 Annual General Meeting

The Annual General Meeting of HFS is required to be held by 30 November each year.

4.1.2 Annual report for the year ended 30 June 2025

The Company is a public unlisted, large proprietary company that is required to prepare annual Financial Reports and Directors' Report. HFS is required to prepare and lodge the Annual Reports with ASIC (within four months of the financial year end). The Company has a 30 June year end and its financial reports must be lodged with ASIC by 31 October each year.

A public unlisted company is required by ASIC to arrange for an auditor to audit the financial statements. At the date of this Offer Document, the financial statements of HFS have not been audited.

Bentleys Audit (Victoria) Pty Ltd has been appointed to audit HFS Financial Report at 30 June 2025 and the auditor's report will be lodged with ASIC together with our financial report.

Prior to the auditor signing the financial statements, the Directors are required to ensure that the financial statements give a true and fair view of the Company's financial position and performance, and that the financial statements comply with the accounting standards.

4.1.3 Takeovers

As HFS has more than 50 shareholders, the takeover rules in the Corporations Act will only apply to the Company in a very limited way. If someone wants to buy more than 20% of the voting shares in the Company, they will be able to do so without complying with the takeover rules. This means that a person may be able to get control of the Company without making a formal takeover bid to all shareholders or without seeking shareholder approval.

Shareholders will not have the benefit of the full protections under the takeover rules, which means you may not have the right to vote on or participate in a change of control of the company. However, the general principles of ensuring shareholders have sufficient information and time to consider a change of control, and all have a reasonable and equal opportunity to participate in any benefits, will apply to the Company. In addition, the Takeovers Panel has jurisdiction to hear disputes relating to control of the Company.

Glossary

Company means Health Food Symmetry Ltd ACN 639 091 240

Cooling-off Period means the period ending five business days after an application is made under this Offer, during which an investor has a right to withdraw their application and be repaid their application money

Maximum Subscription means the amount specified in this offer document as the maximum amount sought to be raised by the Offer

Minimum Subscription means the amount specified in this offer document as the minimum amount sought to be raised by the Offer

Offer means an offer of fully-paid ordinary shares by the Company under this offer document



Contact Us



Gordon Edwards

Managing Director & Chief
Executive Officer

gedwards@hfsym.com.au

0457399324

Appendices

References:

1	Global Digestive Health Market Size	https://www.foodnavigator.com/Article/2025/07/17/gut-health-market-set-to-hit-270b-by-2034/
2	Global Health and Wellness Foods Market Size	https://www.grandviewresearch.com/industry-analysis/health-wellness-foods-market-report
3	Global Dietary Supplements Market	https://www.grandviewresearch.com/industry-analysis/dietary-supplements-market-report
4	Global Equine Animal Intestinal Health Market Size	https://www.grandviewresearch.com/horizon/statistics/animal-intestinal-health-market/companion-animal/equine/global
5	Digestive Disease Statistics	https://pmc.ncbi.nlm.nih.gov/articles/PMC10483149/
6	Australia Gut Health Prevalence	https://pmc.ncbi.nlm.nih.gov/articles/PMC10483149/
7	Global Gastrointestinal Disorder Statistics	https://www.sciencedirect.com/science/article/pii/S001650852030487X?utm_source=chatgpt.com
8	Pharmaceuticals like Proton Pump Inhibitors (PPI)	https://www.gastrojournal.org/article/S0016-5085%2817%2930091-4/fulltext?utm_source=chatgpt.com
9	Rapid foregut fermentation	https://pubmed.ncbi.nlm.nih.gov/23545709/
10	Global gluten-free market	https://www.gminsights.com/industry-analysis/gluten-free-products-market
11	Australia Gut Health Prevalence	https://www.csiro.au/~media/News-releases/2018/gut-health-to-tackle-obesity/1800623HBGutHealthWeightLossReportJan19.html
12	Global Gut Health Market	https://www.foodnavigator.com/Article/2025/07/17/gut-health-market-set-to-hit-270b-by-2034/
13	Prebiotics Market	https://www.foodnavigator.com/Article/2025/07/17/gut-health-market-set-to-hit-270b-by-2034/
14	Global Allergen Free Food Market	https://www.futuremarketinsights.com/reports/allergen-free-food-market
15	Global Weight Loss Supplements	https://www.fortunebusinessinsights.com/weight-loss-supplements-market-110638



Appendices

Fibre Ingredients - Quick Compare:

	Vegetable fibre	Mechanism	Hind Gut Fermentation	Fermentation rate	Indigestion & Bloating	Phytonutrients / Chromium BGLs / Satiety
PhytoBiome® VS	 Total Dietary Fibre Vegetable Cellulosic Prebiotic Fibre	 Microbiome Mechanism	 From fore-gut to Hind-gut	 Uniform Fermentation	 	 Natural Chromium Supports BGLs PhytoNutrients
Guar Gum VS	 No Isolated & processed Soluble Fibre	 Passive gelling mechanism + SCFAs	 No	 Rapid Fermentation in fore-gut	 Rapid Gas Production can cause bloat	 No Phytonutrients
Psyllium	 NO Isolated Soluble Fibre	 Passive gelling mechanism	 No	 None to Minimal Fermentation varied opinions	 Gelling can cause feelings of bloat	 Minimal Phytonutrients

Appendices

Competitors & Competitive Advantage

No other fibre supplement can
boast the vegetable equivalence of

PhytoBiome™

Fermentation the full length of the Colon unlike its
main competitors:

