Digital Investment Group Limited and controlled entities

ACN: 608 992 534

Financial Statements

For the Year Ended 30 June 2026

Digital Investment Group Limited and controlled entities

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For the Year Ended 30 June 2026

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Digital Investment Group Limited and controlled entities

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Directors' Report
30 June 2026

The Directors present their report on the Company and its controlled entities, for the financial year ended 30 June 2026.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Don Clarke	(Non-executive Director and Company Secretary)	
Steve Prideaux	(Non-executive Director and Company Secretary)	Resigned on 7 July 2026
Gerard Mullins	(Non-executive Director)	

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

Don Clarke is the Company Secretary of Digital Investment Group Limited.

Mr Adam Legg was the company secretary appointed on 27 November 2020. Mr. Legg has resigned as Company Secretary on the 22 August 2025.

Don Clarke LL.B. (Hons)

Independent, Non-Executive Director since 2015

Don is a former corporate lawyer with over 26 years experience as a partner of one of Australia’s largest law firms. He has extensive commercial law and business experience across a broad range of industries.

Don is currently a non-executive director of Zoono Group Limited (ASX listed). He is also a director of several other unlisted public and private companies. He was formerly chair of Webjet Group Limited (resigned on 19 May 2026.

Steve Prideaux MBA, Dip Mgmt., Dip Bus

Steve joined the DIG Group in February 2012 as CEO of Miiy Pty Ltd. As well as being our founder and a significant shareholder, he has over 31 years executive experience in the franchising, licensing, retail, finance and technology sectors.

Steve is a passionate brand builder who coaches and mentors several clients through his firm Daintree Advisory and is a not for profit board member of Rafiki Mwema, a leading charity organisation in Kenya and Africa and Mossman Support Services who provide a wide range of Community based Programs in Disability, Domestic Violence, Youth and Indigenous Services.

Directors' Report
30 June 2026

Gerard Mullins MBA, FAICD, FAIM

Independent, Non-Executive Director (since 2015)

Gerard Mullins is an experienced company director and business builder. Gerard has held executive roles with Pacific Dunlop, Australian Defence Industries and Illinois Tool Works. He founded ASTA Solutions Pty Ltd in 1999 and grew and diversified that business before divesting it in 2014.

Gerard founded a boutique ICT consulting business - Mullins Advisory Pty Ltd in 2014. It offers specialist ICT strategy development services, ICT project management, virtual CIO services and ICT (including cyber-security) risk and governance assessments to its clients. AI adoption services were added to the service catalogue in 2024.

Gerard has qualifications and experience in risk management, ICT governance, application development, project management and ICT budgeting.

Gerard is also engaged in a number of roles on advisory and non-profit boards.

Directors' Interest in Shares and Options

Directors’ relevant interests in shares of the Company or options over shares in the Company are detailed below.

	Ordinary Shares	Options
Don Clarke	5,620,458	-
Gerard Mullins	3,128,958	-
Steve Prideaux	28,604,546	-

Directors Meetings

The number of meetings of the board of directors and each board committee held during the financial year and the number of meetings attended by each director were:

	Eligible to Attend	Attended
Don Clarke	15	13
Gerard Mullins	15	15
Steve Prideaux	15	14

Directors' Report
30 June 2026

Management

Rob Wallace, Executive Leader, Strategic Tech Solutions Driver, Business Growth Expert

Rob Wallace is a seasoned executive with extensive experience in the Australian recruitment industry, where he has built and led high-performance teams, driven business growth, and delivered innovative solutions to meet the evolving needs of clients and candidates. With a proven track record of success in the recruitment space, Rob has played a pivotal role in scaling businesses and introducing cutting- edge technological advancements to enhance operational efficiency and talent acquisition strategies.

Having successfully navigated the dynamic recruitment landscape, Rob is now leveraging his expertise to drive digital transformation in the tech sector. His strategic mindset and forward-thinking approach make him a key driver of technology adoption, bridging the gap between traditional business models and next-generation solutions.

Rob has been committed to delivering measurable results, implementing technology-driven strategies that streamline business operations. His deep understanding of both the human capital and tech landscapes has empowered him to identify growth opportunities, build high-performing teams, and deliver tailored solutions that propel businesses to long-term success.

Review of Operations General Overview

Principal activities

Digital Investment Group Limited is a company focused on investment in and incubation of IT platforms, products and services with a particular passion for digital disruption.

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

Financial year 2026 was a year where the Company's efforts were focused on two key objectives. The first objective was driving revenue growth and achieving profitability in the Company's remaining operating business, Makesure Consulting Pty Ltd. The second objective was to solve the Company's financial problems, with a particular focus on payment of the Company's long debt.

Our consistent advice from the market and investors was to focus on the growth of the digital identity opportunity.

Set out below is a brief overview of the progress made on each of the Company's primary objectives for the financial year.

Directors' Report
30 June 2026

Makesure Consulting

Makesure Consulting Pty Ltd (Makesure) is a 100% wholly owned subsidiary of the Company. In the financial year 2026, the business generated in excess of A$6.4m in sales revenue. This represented an approximate 35% lift in revenue compared to FY25. Further, in recent months in the current financial year, unaudited monthly sales have exceeded $700,000, which would indicate the annual sales revenues for Makesure in FY27 will exceed $8.0M. With monthly sales revenues at those levels, Makesure is profitable, all be it that, in recent months, all surplus cash has been reinvested in the business to drive further growth.

Makesure operates a SaaS business in Australia and New Zealand which specialises in on-line background and qualification checks including but not limited to CV checks, police checks, immigration and working with children certification checks.

Its proprietary software (marketed under the 'Ratify' brand, enables employers, employees, and sub- contractors to share identification documents quickly and easily, workplace policies, qualifications, proof of compliance, training certifications, association registrations and inductions. The company uses many tech solutions to streamline applications, improve accuracy, expedite deliveries, and improve operating margins.

The RatifyID product’s accreditation with the Federal Government Department of Finance become part of the Digital ID Act in December 2024, and has begun trading, and will expand over the coming year. The identification system makes the process of identification streamlined and adheres to data minimisation principle helping protect its relying parties and individuals from personal data exposure in a data breach.

Makesure's clients/customers include RACV, MetCash, Chandler McLeod, Rentokil, AFL, Linfox, Scania, Metricon, Origin Energy, Australian National University, Virgin Australia, and several major operators in the labour hire industry. Based on the sales pipeline, with its focus on sales to larger clients and greater use of digital marketing, the outlook for sales growth in Makesure is also positive.

It is also the case that the identity market is currently undergoing a transition from tradition document verification to the use of digital ID. The RatifyID product is perfectly positioned to make the most of the expanding Australian market and legislation. The RatifyID product has under the Australian Government’s Digital ID Act increased it’s identity proofing capabilities.

Debt reduction

ATO Debt - Disallowance of R&D tax credits and GST input credits

In FY21, the Company reported that the ATO had issued new assessments disallowing the Company's FY17 R&D tax credit and its GST input over a four-year period from FY16 to FY20. Together with penalties and interest, the revised assessments were for an amount $2.2M.

As the Company did not believe the new assessments were justified, and in any event did not have the funds to pay, the Company objected to the assessments via an appeal to the Administrative Appeals Tribunal (AAT). As at 30 June 2026, the case before the AAT was unresolved. Subsequent to 30 June 2026, the Company executed a Deed of Settlement with the ATO and new assessments for the relevant years have been issued by the ATO. The current debt owing to the ATO is materially less at circa $1.4M. With interest continuing to accrue, there is need for the assessments to be paid in the near future to avoid any other action by the ATO.

The Company had hoped to obtain significant further reduction of its debt to the ATO but, as the Company had the burden of proving its claims (despite the ATO having reversed its allowance of the claims in full) and the legal costs continued to mount rapidly, the risks in continuing the proceedings meant the Board had no real choice but to seek a settlement with the ATO.

Directors' Report
30 June 2026

Payroll Tax Assessments

The Company was subjected to a comprehensive audit by the Victorian SRO of group Payroll Tax obligations. The SRO deemed that the independent contractors of Infocept were employees for the calculation of Payroll Tax. The Company has obtained independent expert legal advice to the contrary and has lodged an objection to the assessment. The lodgment was made in December 2024 and is still being considered by the State Revenue Office.

Noteholders & other lenders

As evident from the Company's financial statements in recent years, the Company owes substantial amounts to its noteholders and to a number of other lenders (including parties associated with its Directors). Without these borrowings, the Company would not have survived.

It has been a priority of the Board to reduce the Company's debt and put the Company on a sustainable basis moving forward. There have only ever been two practical options to achieve that goal – sell an asset or raise new equity capital. On the second option, despite the appointment of advisers, multiple meetings and presentations, the Company has not been able to raise any material new equity capital in FY26. In large part, the lack of success reflects the difficulty faced by all small companies in raising capital in the current economic and market conditions. While the Company has minimised its monthly overhead costs (it no longer has any employees and it shares premises with Makesure), the lack of capital has both materially hindered the plans to grow the Makesure business and completely stymied all efforts by the Board to reduce the Company's indebtedness.

While it was not for want of trying to raise new equity, in early CY26, the Board concluded that, if did not act, the Company's future, and any return to shareholders, would be very uncertain. Therefore, in conjunction with the settlement discussions with the ATO, the Board resolved to seek a buyer for its only readily saleable asset, the Makesure business. Given Makesure's growth, it was certainly not the opportune time to sell. but your Board believed it had no other realistic option.

The sale negotiations are well-advanced. It is likely a sale agreement for the acquisition by a foreign buyer of all the issued shares of Makesure Consulting Pty Ltd will be executed in the coming weeks (and prior to the AGM). While confidentiality requirements prevent your Board from disclosing details of the buyer, likely sale price and other terms, the Board is satisfied from discussions with other interested parties that the sale terms are competitive with, or better than, any other offer the Company was likely to receive for the Makesure business. Further details will be advised to shareholders as and when that is possible.

Significant changes in state of affairs

Other than as referred to above, there have been no significant changes in the state of affairs of entities in the Group during the year or in the period subsequent to the end of the financial year under review.

Events after the reporting date

Other than as referred to above, no matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Group, the results of those operations or the state of affairs of the Group in future financial years.

Environmental Regulation

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

Dividends

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

Directors' Report
30 June 2026

Options

No options over issued shares or interests in the Company or a controlled entity were granted during or since the end of the financial year and there were no options outstanding at the date of this report.No shares or interests in the Company or a controlled entity have been issued during or since the end of the year as a result of the exercise of an option over unissued shares or interests.

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the Company and controlled entities.

Proceedings on behalf of company

No person has applied for leave of court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings. The Company was not a party to any such proceedings during the year.

Auditor's independence declaration

The lead auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001*, for the year ended 30 June 2026 has been received and can be found on page 7 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director: .....
Don Clarke

Dated 2 November 2026

ASHFORDS
AUDIT AND ASSURANCE

Ashfords Audit & Assurance Pty Ltd
ABN 52 138 965 241
Unit 301, 148 Logis Boulevard, Dandenong South VIC 3175
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Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Digital Investment Group Limited and controlled entities

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, there have been:

(i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Ashfords Audit and Assurance

Ashfords Audit and Assurance Pty Ltd
Chartered Accountants

Nicholas Kyriazis

Nicholas Kyriazis
Director

2 November 2026

Unit 301, 148 Logis Boulevard, Dandenong South VIC 3175

Digital Investment Group Limited and controlled entities

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Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2026

	Note	2026 $	2025 Restated $
Revenue	7	6,441,029	4,728,723
Income from government grants		182,255	277,734
Other income	7	184,292	2,933
Finance income		15	14
Total revenue and other income		6,807,591	5,009,404
Cost of goods		(4,179,081)	(2,815,855)
Gross profit		2,628,510	2,193,549
Consultants		(331,307)	(275,895)
Depreciation and amortisation expense		(60,948)	(56,109)
Interest expense		(737,585)	(391,717)
Marketing		(88,215)	(87,739)
Legal costs		(324,111)	(226,326)
Office & communication costs		(107,534)	(111,119)
Other expenses from ordinary activities		(304,239)	(193,564)
Professional fees		(106,988)	(187,757)
Salaries		(980,351)	(1,065,246)
Software development		(444,467)	(384,589)
Travel		(8,772)	(27,418)
GST & PAYG penalties and interest		(240,429)	(211,325)
Loss on deregistration of subsidiary		-	(2,932,898)
Total expenses		(3,734,946)	(6,151,702)
Loss before income tax		(1,106,436)	(3,958,153)
Income tax expense	10	-	-
Loss from continuing operations		(1,106,436)	(3,958,153)
Profit from discontinued operations		-	2,932,898
Loss for the year		(1,106,436)	(1,025,255)
Other comprehensive income, net of income tax			
Total comprehensive income for the year		(1,106,436)	(1,025,255)

The accompanying notes form part of these financial statements.

Digital Investment Group Limited and controlled entities

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Statement of Financial Position

As At 30 June 2026

	Note	2026 $	2025 Restated $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	12	124,810	169,380
Trade and other receivables	13	1,220,750	849,792
Non-interest bearing loans receivable		12,430	11,503
Other assets	16	46,165	-
TOTAL CURRENT ASSETS		1,404,155	1,030,675
NON-CURRENT ASSETS			
Property, plant and equipment	15	12,807	-
Right-of-use assets	14	65,460	121,569
TOTAL NON-CURRENT ASSETS		78,267	121,569
TOTAL ASSETS		1,482,422	1,152,244
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	17	1,943,848	1,824,923
Accrued expenses		345,500	200,948
Lease liabilities	14	55,241	55,241
Interest bearing loans & borrowings	18	1,275,947	839,896
Convertible notes	19	5,781,754	5,197,653
Current tax liabilities		2,259,472	2,076,591
Provisions	20	56,961	28,215
TOTAL CURRENT LIABILITIES		11,718,723	10,223,467
NON-CURRENT LIABILITIES			
Lease liabilities	14	24,760	80,680
Provisions	20	24,866	26,359
TOTAL NON-CURRENT LIABILITIES		49,626	107,039
TOTAL LIABILITIES		11,768,349	10,330,506
NET ASSETS		(10,285,927)	(9,178,262)
EQUITY			
Issued capital	22	22,567,801	22,567,801
Foreign currency translation reserve		(1,108)	(230)
Accumulated Losses		(32,852,620)	(31,745,833)
TOTAL EQUITY		(10,285,927)	(9,178,262)

The accompanying notes form part of these financial statements.

Digital Investment Group Limited and controlled entities

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Statement of Changes in Equity
For the Year Ended 30 June 2026

2026

	Ordinary Shares	Retained Earnings	Foreign Currency Translation Reserve	Total
	$	$	$	$
Balance at 1 July 2025 Restated	22,567,801	(31,745,833)	(230)	(9,178,262)
Loss for the year	-	(1,106,436)	-	(1,106,436)
Transactions with owners in their capacity as owners				
Close opening translation reserve balance	-	(351)	-	(351)
Recognise foreign currency translation reserve at reporting date	-	-	(878)	(878)
Balance at 30 June 2026	22,567,801	(32,852,620)	(1,108)	(10,285,927)

2025

	Issued Capital	Accumulated Losses	Foreign Currency Translation Reserve	Total
	$	$	$	$
Balance at 1 July 2024	23,295,200	(30,618,016)	26	(7,322,790)
Loss for the year - Restated	-	(1,025,255)	-	(1,025,255)
Transactions with owners in their capacity as owners				
Share buy backs	(727,399)	-	-	(727,399)
Close opening translation reserve balance	-	223	-	223
Recognise foreign currency translation reserve at reporting date	-	-	(256)	(256)
Dividends paid or provided for	-	(102,785)	-	(102,785)
Balance at 30 June 2025 Restated	22,567,801	(31,745,833)	(230)	(9,178,262)

The accompanying notes form part of these financial statements.

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Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		7,362,794	5,073,090
Payments to suppliers and employees		(7,616,365)	(5,648,845)
Interest paid		(325)	(91,074)
Net cash used in operating activities		(253,896)	(666,829)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(17,646)	-
Net cash provided by/(used in) investing activities		(17,646)	-
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from other financing activities		365,192	1,098,584
Repayment of borrowings		(73,036)	(284,500)
Payment of lease liabilities		(65,184)	(64,884)
Net cash provided by/(used in) financing activities		226,972	749,200
Net increase/(decrease) in cash and cash equivalents held		(44,570)	82,371
Cash and cash equivalents at beginning of year		169,380	87,009
Cash and cash equivalents at end of financial year	12	124,810	169,380

The accompanying notes form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 30 June 2026

The consolidated financial statements and notes covers Digital Investment Group Limited and controlled entities ('the Group'). Digital Investment Group Limited and controlled entities is a for-profit proprietary Company, incorporated and domiciled in Australia.

The financial report was authorised for issue by the Directors on 2 November 2026.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Corporations Act 2001.*

Australian Accounting Standards set out accounting policies that the Australian Accounting Standards Board has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

2 Material Accounting Policy Information

(a) Basis for consolidation

The consolidated financial statements incorporate all of the assets, liabilities and results of the parent (Digital Investment Group Limited) and all of the subsidiaries. Subsidiaries are entities the parent controls. The parent controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiary details are provided in Consolidated Entity Disclosure Statement.

The assets, liabilities and results of all subsidiaries are fully consolidated into the financial statements of the Group from the date on which control is obtained by the Group. The consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions, balances and unrealised gains or losses on transactions between Group entities are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the Group.

Equity interests in a subsidiary not attributable, directly or indirectly, to the Group are presented as “non-controlling interests”. The Group initially recognises non-controlling interests that are present ownership interests in subsidiaries and are entitled to a proportionate share of the subsidiary’s net assets on liquidation at either fair value or at the non-controlling interests’ proportionate share of the subsidiary’s net assets. Subsequent to initial recognition, non-controlling interests are attributed to their share of profit or loss and each component of other comprehensive income. Non-controlling interests are shown separately within the equity section of the statement of financial position and statement of comprehensive income.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(b) Preparation of financial statements on the going concern basis

The consolidated financial statements have been prepared on the going concern basis, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the normal course of business.

During the year ended 30 June 2026, the Group incurred a net loss of $1,106,436 (2025: loss 1,025,255), had net cash outflows from operating activities of $253,896 (2025: $(666,829)) and, as at 30 June 2026, the Group's current liabilities exceeded its current assets by $10,314,568 (2025: $9,192,792). At 30 June 2026, the Group had $1,275,947 (2025: $839,896) in interest-bearing loans. At 30 June 2026 the Group also had $5,781,754 convertible notes (2025: $5,197,653) (inclusive of interest).

In determining that the 'going concern' basis is appropriate, and that the Group will be able to continue as a going concern (which assumes it will be able to continue trading and realise assets and discharge liabilities in the ordinary course of business for at least 12 months from the date of the consolidated financial statements), the Directors have had regard to:

a. The Company's continued efforts to develop its businesses and raise new capital. The Company has actively engaged in the financial year under review with investment bankers and brokers to raise new capital.

b. The continued preparedness of many creditors not to call debts, loans and/or other liabilities (totaling $1,275,947 (2025: $839,896) which are past their due dates within the next 12 months or until the Group has the capacity to repay these debts.

c. Investors of convertible notes are willing to postpone repaymen of any note liabilities outstanding until as such time as sufficient cash balances are held by the Group.

d. In the financial year 2027, the Company has entered into discussions to sell Makesure Australia and Makesure New Zealand. Management expects that proceeds from a successful sale would be sufficient to settle the Group's outstanding debt obligations.

While the Directors are confident the Group will be able to continue as a going concern, its ability to do so is clearly dependent upon the items listed above, with specific emphasis placed on; (a) the Company's ability to continue to raise new capital and sell off assets and (b) the expected continuance of forbearance by certain creditors. If the events noted in paragraphs (a), (b), (c) and (d) above, or the other events noted above, do not occur as anticipated, the Company is unlikely to be able to pursue its business objectives and it will have difficulty continuing to operate as a going concern, including realising its assets and extinguishing its liabilities at the amounts shown in the financial statements.

(c) Business combinations

Business combinations occur where an acquirer obtains control over one or more businesses.

A business combination is accounted for by applying the acquisition method unless it is a combination involving entities or businesses under common control. The business combination will be accounted for from the date that control is obtained, whereby the fair values of the identifiable assets acquired and liabilities (including contingent liabilities) assumed are recognised (subject to certain limited exceptions).

2 Material Accounting Policy Information

(c) Business combinations

When measuring the consideration transferred in the business combination, any asset or liability resulting from a contingent consideration arrangement is also included. Subsequent to initial recognition, contingent consideration classified as equity is not remeasured, and its subsequent settlement is accounted for within equity. Contingent consideration classified as an asset or a liability is remeasured in each reporting period to fair value recognising any change to fair value in profit or loss, unless the change in value can be identified as existing at the acquisition date.

All transaction costs incurred in relation to business combinations, other than those associated with the issue of debt and equity securities, are recognised as expenses in profit or loss.

The acquisition of a business may result in the recognition of goodwill or a gain from a bargain purchase.

Business combinations are initially accounted for on a provisional basis. The acquirer retrospectively adjusts the provisional amounts recognised and also recognises additional assets or liabilities during the measurement period, based on new information obtained about the facts and circumstances that existed at the acquisition date. The measurement period ends on either the earlier of (i) 12 months from the date of the acquisition or (ii) when the acquirer receives all the information possible to determine fair value.

(d) Income tax

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

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

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

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

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

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

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(d) Income tax

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised unless the deferred tax asset relating to temporary differences arises from the initial recognition of an asset or liability in a transaction that:

- is not a business combination; and
- at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).

Where temporary differences exist in relation to investments in subsidiaries, branches, associates and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future.Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (i) a legally enforceable right of set-off exists; and (ii) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

(e) Fair value of assets and liabilities

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

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

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

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

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

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

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(f) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

The cost of fixed assets constructed within the Consolidated Group includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a diminished value basis over the asset's useful life to the Consolidated Group commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Depreciation is recognised in profit or loss.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Computer Equipment	25-50%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss when the item is derecognised. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(g) Leases

The Group as Lessee

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

At inception of a contract, the Group assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Group where the Group is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at the commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Group uses the incremental borrowing rate.Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Group anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

2 Material Accounting Policy Information

(h) Financial instruments

Initial recognition and measurement

Financial instruments are recognised initially on the date that the Group becomes party to the contractual provisions of the instrument.

For financial assets, this is the date that the Group commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified “at fair value through profit or loss”, in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15: *Revenue from Contracts with Customers*.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3*: Business Combinations applies*;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability, that is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

2 Material Accounting Policy Information

(h) Financial instruments

Initial recognition and measurement

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are initially measured at fair value (and if not designated as at fair value through profit or loss and do not arise from a transfer of a financial asset) and subsequently measured at the higher of:

- the amount of loss allowance determined in accordance to AASB 9.3.25.3; and
- the amount initially recognised less accumulative amount of income recognised in accordance with the revenue recognition policies.

Financial assets

Financial assets are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(h) Financial instruments

Initial recognition and measurement

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Group initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Group made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investments will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Group's accounting policy.

2 Material Accounting Policy Information

(h) Financial instruments

Initial recognition and measurement

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Group no longer controls the asset (i.e. it has no practical ability to make unilateral decisions to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Group elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment’s revaluation reserve is not reclassified to profit or loss but is transferred to retained earnings.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(h) Financial instruments

Initial recognition and measurement

Impairment

The Group recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Group uses the following approaches to impairment, as applicable under AASB 9: Financial Instruments:

- the general approach;
- the simplified approach;
- the purchased or originated credit impaired approach; and
- low credit risk operational simplification.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(h) Financial instruments

Initial recognition and measurement

General approach

Under the general approach, at each reporting period, the Group assessed whether the financial instruments are credit impaired, and:

- if the credit risk of the financial instrument increased significantly since initial recognition, the Group measured the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and

- if there was no significant increase in credit risk since initial recognition, the Group measured the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables or contract assets that result from transactions that are within the scope of AASB 15: *Revenue from Contracts with Customers*, and which do not contain a significant financing component; and

- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Purchased or originated credit-impaired approach

For a financial asset that are considered to be credit-impaired (not on acquisition or originations), the Group measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

2 Material Accounting Policy Information

(h) Financial instruments

Initial recognition and measurement

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- where a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the Group assumes that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the Group applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

At each reporting date, the Group recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(h) Financial instruments

Initial recognition and measurement

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

Impairment of Assets

At the end of each reporting period, the Group assesses whether there is any indication that an asset may be impaired. The assessment will include considering external sources of information, and internal sources of information, including dividends received from subsidiaries, associates or joint ventures deemed to be out of pre-acquisition profits. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. in accordance with the revaluation model in AASB 116: *Property, Plant and Equipment*). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(i) Foreign currency transactions and balances functional and presentation currency

The functional currency of each Group entity is measured using the currency of the primary economic environment in which that entity operates. The consolidated financial statements are presented in Australian dollars, which is the parent entity's functional and presentation currency.

Transaction and balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the year-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items are recognised in profit or loss, except were deferred in other comprehensive income as a qualifying cash flow or net investment hedge.

Exchange differences arising on the translation of non-monetary items are recognised directly in other comprehensive income to the extent that the underlying gain or loss is directly recognised in other comprehensive income; otherwise the exchange difference is recognised in profit or loss.

Group companies

The financial results and position of foreign operations whose functional currency is different from the Group's presentation currency are translated as follows:

- assets and liabilities are translated at year-end exchange rates prevailing at that reporting date;
- income and expenses are translated at average exchange rates for the period where the average rate approximates the rate at the date of the transaction; and
- retained earnings are translated at the exchange rates prevailing at the date of the transaction.

Exchange differences arising on translation of foreign operations are transferred directly to the Group's foreign currency translation reserve in the statement of financial position. These differences are recognised in the statement of profit or loss and other comprehensive income in the period in which the operation is disposed.

(j) Employee benefits short-term employee benefits

Provision is made for the Group's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Group's obligations for short-term employee benefits such as wages and salaries are recognised as part of current trade and other payables in the statement of financial position.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(j) Employee benefits short-term employee benefits

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Group's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Group does not have a right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Retirement benefit obligations
Defined contribution superannuation benefits

All employees of the Group receive defined contribution superannuation entitlements, for which the Group pays the fixed superannuation guarantee contribution to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The Group's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Group's statement of financial position.

(k) Provisions

Provisions are recognised when the Group has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Provisions for warranties

Provision is made in respect of the Group's estimated liability on all products and services under warranty at the end of the reporting period. The provision is measured as the present value of future cash flows estimated to be required to settle the warranty obligation. The future cash flows have been estimated by reference to the Group's history of warranty claims.

(l) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three (3) months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(m) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Group have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

- Identification checks
- Telecommunication infrastructure
- Design, Creative & Content
- Finance commissions
- Non-segment revenue

Revenue from the provision of each revenue stream is recognised when the services are rendered.

Other income

Other income is recognised on an accruals basis when the Group is entitled to it.

(n) Trade and Other Receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 2 for further discussion on determination of impairment losses.

(o) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Group that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability. Trade and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(p) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

(q) Goods and services tax (GST)

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

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

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(r) Comparative figures

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

(s) Adoption of new and revised accounting standards

The Group has adopted all standards which became effective for the first time at 30 June 2026, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Group.

3 Critical Accounting Estimates and Judgments

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

The significant estimates and judgements made have been described below.

Provision for impairment of receivables

The provision for expected credit losses assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtor’s financial position.

Notes to the Financial Statements
For the Year Ended 30 June 2026

3 Critical Accounting Estimates and Judgments

Provisions

Provisions are recognised when the Group has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Business Combinations

As discussed in Note 2, business combinations are initially accounted for on a provisional basis. The fair value of assets acquired, liabilities and contingent liabilities assumed are initially estimated by the Group taking into consideration all available information at the reporting date. Fair value adjustments on the finalisation of the business combination accounting are retrospective, where applicable, to the period the combination occurred and may have an impact on the assets and liabilities, depreciation and amortisation reported.

4 Retrospective Restatement

During preparation of the financial statements for the year ended 30 June 2026, management identified prior-period classification and recognition errors affecting the 30 June 2025 comparative information. The comparative amounts have been retrospectively restated to correct the presentation of revenue, cost of goods, other operating expenses, GST and PAYG penalties and interest, trade and other payables, current tax liabilities and accumulated losses.

The aggregate effect of the error on the annual financial statements for the year ended 30 June 2026 is as follows:

	Previously stated	30 June 2025 Adjustments	Restated
	$	$	$
Statement of Profit or Loss and Other Comprehensive Income			
Revenue	4,788,877	(60,154)	4,728,723
Cost of Goods	(2,877,857)	62,002	(2,815,855)
Other expenses from ordinary activities	(191,636)	(1,928)	(193,564)
GST & PAYG penalties and Interest	(75,390)	(135,935)	(211,325)
Statement of Financial Position			
Trade and Other payables	(1,824,731)	(192)	(1,824,923)
Current tax liabilities	(1,940,666)	(135,925)	(2,076,591)
Accumulated Losses	31,609,716	136,117	31,745,833

Notes to the Financial Statements

For the Year Ended 30 June 2026

5 Parent Entity

	2026	2025 Restated
	$	$
Statement of Financial Position		
Assets		
Current assets	285,118	464,637
Non-current assets	5,000,000	5,000,000
Total Assets	5,285,118	5,464,637
Liabilities		
Current liabilities	10,185,151	9,032,782
Total Liabilities	10,185,151	9,032,782
Equity		
Issued capital	22,567,801	22,567,801
Retained earnings	(27,467,834)	(26,135,945)
Total Equity	(4,900,033)	(3,568,144)
Statement of Profit or Loss and Other Comprehensive Income		
Total loss for the year	(1,331,888)	(4,047,258)
Total comprehensive income	(1,331,888)	(4,047,258)

The following information has been extracted from the books and records of the parent and has been prepared in accordance with Australian Accounting Standards:

Guarantees

Digital Investment Group Limited has not entered into any guarantees, in the current or previous financial years, in relation to the debts of its subsidiaries.

Contingent liabilities

The parent entity did not have any contingent liabilities as at 30 June 2026 or 30 June 2025.

Contractual commitments

The parent entity did not have any commitments as at 30 June 2026 or 30 June 2025.

6 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company and the Group is $ 278,000 (2025: $ 245,438).

Notes to the Financial Statements
For the Year Ended 30 June 2026

7 Revenue

	2026	2025 Restated
	$	$
Revenue from contracts with customers		
- pre-employment checks	6,441,029	4,717,253
- management fees	-	11,470
Total Revenue	6,441,029	4,728,723
Other Income		
- cost recovery	166,871	-
- other income	17,421	2,933
- fair value adjustment to investment property	-	-
Total Other Income	184,292	2,933

Disaggregation of revenue from contracts with customers

	2026	2025 Restated
	$	$
Timing of revenue recognition		
- at a point in time	6,441,029	4,728,723
Revenue from contracts with customers	6,441,029	4,728,723

8 Depreciation and Amortisation

	$	$
Depreciation	4,839	-
Amortisation of right-of-use asset	56,109	56,109
Total depreciation and amortisation	60,948	56,109

9 Historical Tax Assessment

On the 6 July 2020, the Company received a letter from the ATO outlining its initial finding of a tax audit regarding GST input tax credits for the period from 1 July 2016 to 30 June 2020 and R&D tax incentive claim in the year from 1 July 2016 to 30 June 2017.

On about 5 May 2021 the ATO concluded its audit and issued an Audit Finalisation letter. The ATO has advised the Group that it has disallowed GST input tax credits of $121,533 and disallowed the R&D tax offset claim of $1,119,437. The ATO notified the Company that it had amended the assessment of GST and income tax for the periods 1 July 2016 to June 2019 and 30 June 2017 respectively. On a consolidated basis the revised assessment indicated that the Company owed $2,172,227 in disallowed GST credits and R&D tax offset (including penalties). Subsequent to 30 June 2026 the Group entered into a Deed of Settlement with the Commissioner of Taxation in relation to disputes concerning research and development (R&D) tax offsets, goods and services tax (GST) input tax credits and associated penalties for prior period. The deed was executed on 11 August 2026.

Notes to the Financial Statements
For the Year Ended 30 June 2026

9 Historical Tax Assessment

Under the terms of the settlement, the Australian Taxation Office agreed to issue amended assessments including an increase in R&D tax offsets allowed of $189,708 for the year ended 30 June 2017 and an increase in GST input tax credits allowed of $42,511 across the relevant GST reporting periods. Associated penalties will be recalculated based on the amended assessments.

10 Income Tax Expense

(a) The major components of tax expense (income) comprise:

(b) Reconciliation of income tax to accounting profit:

	2026	2025
	$	$
Consolidated Group loss before tax expense	(1,106,436)	(1,025,255)
Prima facie income tax at the statutory rate of 25% (2025: 25%)	25.00 %	25.00 %
	(276,609)	(256,314)
Add:		
Tax effect of:		
- non-deductible expenses	-	31,066
Adjustment to income tax not recognised	(276,609)	(225,248)

11 Discontinued Operations

During the year ended 30 June 2025, the Group deregistered; DIG Corporate Service Pty Ltd. This decision was made as part of the Group's strategy to focus on core activities. The results of these operations have been presented separately as discontinued operations in the financial statements.

Financial Performance of Discontinued Operation

The results of the discontinued operations for the year are presented below:

Financial Performance of Discontinued Operations

	2026	2025
	$	$
Revenue	-	2,932,011
Expenses	-	-
Profit/Loss after tax from discontinued operations	-	2,932,011
Income tax (expense)/benefit	-	-
Profit/Loss after tax from discontinued operations	-	2,932,011

Notes to the Financial Statements
For the Year Ended 30 June 2026

11 Discontinued Operations

Gains/Losses on sale of discontinued operations

DIG Corporate Services profit was offset by a loan to DIG (2,932,893), which was forgiven at deregistration. Within that loan was a Tax Liability of $55,818 from the 2024 consolidation and was paid on 1 July 2024 – and no debt to ATO remained. It formed part of the loan balance w/off by DIG financial year 2025.

Gains/Loss on sale of discontinued operations

	2026	2025
	$	$
Consideration received	-	-
Gain/(loss) on disposal of discontinued operations	-	2,932,011
Carrying amount of net assets disposed	-	-
Gain/(loss) on disposal	-	-
Related tax (Expense)/Benefit	-	(733,003)
Net Gain/(loss) on disposal	-	2,199,008

12 Cash and Cash Equivalents

	2026	2025
	$	$
Cash at bank and in hand	124,810	169,380
	124,810	169,380

13 Trade and Other Receivables

	2026	2025
	$	$
CURRENT		
Trade receivables	1,038,495	849,792
Provision for impairment	-	-
	1,038,495	849,792
Other receivables	182,255	-
Total current trade and other receivables	1,220,750	849,792

The ageing of trade receivables as at 30 June 2026, 89% are less than 30 days (2025: 95% are less than 30 days).

14 Leases

The option to extend or terminate are contained in property lease of Makesure Consulting. These clauses provide the Group opportunities to manage leases in order to align with its strategies. All of the extension or termination options are only exercisable by the Group. The extension options or termination options which were probable to be exercised have been included in the calculation of the Right of use asset.

Notes to the Financial Statements
For the Year Ended 30 June 2026

14 Leases

AASB 16 related amounts recognised in the balance sheet

	2026	2025
	$	$
Leased Building	280,545	280,545
Accumulated amortisation	(215,085)	(158,976)
Total Right-of-use asset	65,460	121,569

AASB 16 related amounts recognised in the statement of profit or loss

	2026	2025
	$	$
Depreciation charge related to right-of-use assets	56,109	56,109
Interest expense on lease liabilities	9,264	9,957

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	$	$	$	$	$
2026					
Lease liabilities	68,835	11,528	-	80,363	80,001
2025					
Lease liabilities	66,830	80,364	-	147,194	135,921

15 Property, Plant and Equipment

PLANT AND EQUIPMENT

	2026	2025
	$	$
Computer equipment		
At cost	17,646	-
Accumulated depreciation	(4,839)	-
Total computer equipment	12,807	-
Total property, plant and equipment	12,807	-

Notes to the Financial Statements
For the Year Ended 30 June 2026

15 Property, Plant and Equipment

(a) Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Computer Equipment	Total
	$	$
Year ended 30 June 2026		
Additions	17,646	17,646
Depreciation expense	(4,839)	(4,839)
Balance at the end of the year	12,807	12,807

16 Other Assets

	2026	2025
	$	$
CURRENT		
Prepayments	46,165	-

17 Trade and Other Payables

	2026	2025
	$	$
CURRENT		
Trade payables	1,500,522	1,381,596
Other payables	443,326	443,327
	1,943,848	1,824,923

Due to the short-term nature of these payables, their carrying value is assumed to approximate their fair value. Trade payables are non-interest bearing and are generally settled on 30 day terms.

Notes to the Financial Statements
For the Year Ended 30 June 2026

18 Interest Bearing Loans and Borrowings

Loans from related parties

	2026	2025
CURRENT	$	$
Loan A	787,480	439,951
Loan C	488,467	399,945
Total current loans from related parties	1,275,947	839,896

Current Loans

- Loan A is not secured with an interest rate of 8% per year.
- Loan C is not secured with an interest rate of 20%.

19 Convertible notes

	2026	2025
	$	$
Convertible notes (Type A)	2,761,730	2,761,730
Penalty for non-payment of convertible notes	1,106,469	828,519
Interest on convertible notes	852,932	620,574
Convertible notes (Type B)	926,500	926,500
Penalty for non-payment of convertible notes	-	-
Interest on convertible notes	134,123	60,330
Total current convertible notes	5,781,754	5,197,653

Notes to the Financial Statements

For the Year Ended 30 June 2026

19 Convertible notes

	Type A - Unsecured
Issue date:	August 2022
Maturity date:	31 December 2023 or may be extended by mutual agreement
Price per note:	$1.00
Interest:	8%
Redemption by the Company:	The Company may redeem the notes at any time up to maturity date by repaying the loaned amount and any interest accrued. If the notes are not converted on or before maturity date, the company may redeem the notes on the maturity date.
Elective conversion:	Notes may be converted to shares in the company at the discretion of the note holder prior to November 2023 or at the discretion of the company between 1 December 2023 and the maturity date.
Early redemption:	No notes may be redeemed early without written approval from the company and note holders.
Conversion:	The price per share is based on an equity valuation of the company of A$37million. The price will be discounted by 30% in the event of a IPO, trade sale, majority sale or the raising of $10m in equity to the liquidity event.
Redemption premium:	A premium of 30% IRR on the face value of the note to be redeemed.
Use of funds:	The funds are to be/have been used to pay down existing debt and provide working capital for growth.

	Type B - Unsecured
Issue date:	July 2024 – October 2024
Maturity date:	31 May 2026 or may be extended by mutual agreement
Price per note:	$1.00
Interest:	8%
Redemption by the Company:	The Company may redeem the notes at any time up to maturity date by repaying the loaned amount and any interest accrued. If the notes are not converted on or before maturity date, the company may redeem the notes on the maturity date.
Elective conversion:	Notes may be converted to shares in the company at the discretion of the note holder prior to April 2026 or at the discretion of the company between 1 May 2026 and the maturity date.
Early redemption:	No notes may be redeemed early without written approval from the company and note holders.
Conversion:	The price per share is based on an equity valuation of the company of A$37million. The price will be discounted by 30% in the event of a IPO, trade sale, majority sale or the raising of $10m in equity to the liquidity event.
Redemption premium:	A premium of 30% IRR on the face value of the note to be redeemed.
Use of funds:	The funds are to be/have been used to pay down existing debt and provide working capital for growth.

Notes to the Financial Statements
For the Year Ended 30 June 2026

20 Employee Benefits

	2026 $	2025 $
CURRENT		
Long service leave	25,934	-
Provision for annual leave	31,027	28,215
Total current employee benefits	56,961	28,215

	2026 $	2025 $
NON-CURRENT		
Provision for long service leave	24,866	26,359

21 Tax Assets and Liabilities

The amount of deductible temporary differences and unused tax losses for which no deferred tax assets have been brought to account:

– tax losses: operating losses $8,517,943 (2025:$8,773,432)

The benefits of the above unused tax losses will only be realised if the conditions for deductibility set out in Note 2 occur. These amounts have no expiry date.

Deferred tax assets have not been recognised in relation to unused tax losses as they relate to other taxation jurisdictions.

22 Equity and Reserves

(a) Contributed equity

	2026 $	2025 $
347,600,184 (2025: 347,600,184) Ordinary shares	22,567,801	22,567,801

Fully paid ordinary shares carry one vote per share and carry the right to dividends.

(b) Share options

During the year ended 30 June 2026, no options were granted (2025: Nil).

Notes to the Financial Statements
For the Year Ended 30 June 2026

23 Events Occurring After the Reporting Date

The financial report was authorised for issue on 2 November 2026 by the board of directors.

Subsequent to year end, the Company entered into a Deed of Settlement with the Commissioner of Taxation in relation to disputes concerning research and development (R&D) tax offsets, goods and services tax (GST) input tax credits and associated penalties for prior periods. The Deed was executed on 11 August 2026.

Under the terms of the settlement, the Australian Taxation Office agreed to issue amended assessments including an increase in R&D tax offsets allowed of $189,708 for the year ended 30 June 2017 and an increase in GST input tax credits allowed of $42,511.75 across the relevant GST reporting periods. Associated penalties will be recalculated based on the amended assessments.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

24 Related Parties

The Group's main related parties are as follows:

(a) Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel.

For details of disclosures relating to key management personnel, refer to Note 6.

(b) Entities subject to significant influence by the Group

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

(c) Other related parties

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

Notes to the Financial Statements
For the Year Ended 30 June 2026

24 Related Parties

(d) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

	Consolidated Group	
	2026	2025
	$	$
Non-interest bearing loans		
Directors, associates and employees have made loans to the Consolidated Group. These loans are interest free, unsecured and expire on a mutually determined date	-	-
Interest bearing loans		
Directors, associates and employees have made loans to the Consolidated Group. These loans are interest bearing, unsecured with no maturity date	1,275,947	839,895

25 Financial Risk Management

The Group's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases.

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

	2026	2025
	$	$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	124,810	169,380
Trade and other receivables	1,220,750	849,792
Total financial assets	1,345,560	1,019,172
Financial liabilities		
Financial liabilities measured at amortised cost		
Trade and other payables	1,351,989	1,307,029
Borrowings	7,057,710	6,037,549
Total financial liabilities	8,409,699	7,344,578

Notes to the Financial Statements
For the Year Ended 30 June 2026

26 Auditors' Remuneration

	2026	2025
	$	$
Remuneration of the auditor Ashfords Audit and Assurance Pty Ltd, for:		
- auditing the financial statements	29,000	29,000
- preparation of financial statements	3,000	-
Total	32,000	29,000

27 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2026 (30 June 2025:None).

28 Statutory Information

The registered office and principal place of business of the company is:
Digital Investment Group Ltd
Unit 5, 26-36 High Street
Northcote VIC 3070

Digital Investment Group Limited and controlled entities

Consolidated Entity Disclosure Statement

For the Year Ended 30 June 2026

					Tax residency	
Entity name	**ACN**	**Country of incorporation**	**Type of entity**	**Trustee of a Trust or Partner in a Partnership or participant in a Joint Venture?**	**Australian or Foreign?**	**If foreign list each jurisdiction of tax residency**
Makesure Consulting Pty Ltd	168 163 666	Australia	Private Limited Co.	N/A	Australian	N/A
Makesure NZ Pty Ltd	NZBN: 9429042423874	New Zealand	Private Limited Co.	N/A	Foreign	New Zealand
Digital Investment Group Ltd	608 992 534	Australia	Public Unlisted Company	N/A	Australian	N/A

Basis of Preparation

This Consolidated Entity Disclosure Statement (CEDS) has been prepared in accordance with the Corporations Act 2001. It includes certain information for each entity that was part of the consolidated entity at the end of the financial year.

Determination of Tax Residency

Section 295 (3A) of the Corporation Acts 2001 defines tax residency as having the meaning in the Income Tax Assessment Act 1997. The determination of tax residency involves judgement as there are currently several different interpretations that could be adopted, and which could give rise to a different conclusion on residency. It should be noted that the definitions of 'Australian resident' and 'foreign resident' in the Income Tax Assessment Act 1997 are mutually exclusive. This means that if an entity is an 'Australian resident' it cannot be a 'foreign resident' for the purposes of disclosure in the CEDS.

In determining tax residency, the consolidated entity has applied the following interpretations:

Australian tax residency

The consolidated entity has applied current legislation and judicial precedent, including having regard to the Tax Commissioner's public guidance in Tax Ruling TR 2018/5.

Foreign tax residency

Where necessary, the consolidated entity has used independent tax advisers in foreign jurisdictions to assist in determining tax residency and ensure compliance with applicable foreign tax legislation.

Partnerships and Trusts

Australian tax law does not contain specific residency tests for partnerships and trusts. Generally, these entities are taxed on a flow-through basis, so there is no need for a general residence test. Some provisions treat trusts as residents for certain purposes, but this does not mean the trust itself is an entity that is subject to tax.

Additional disclosures on the tax status of partnerships and trusts have been provided where relevant. Cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

Digital Investment Group Limited and controlled entities

ACN: 608 992 534

Directors' Declaration

In the directors' opinion:

1. the financial statements and notes, as set out on pages 8 to 42, are in accordance with the *Corporations Act 2001* and:

    a. comply with Australian Accounting Standards - Simplified Disclosure Standard; and

    b. give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the Company and consolidated group.

2. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable with the continuing support of creditors.
3. the Consolidated Entity Disclosure Statement required by the *Corporations Act 2001* is true and correct.

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

Director .....
Don Clarke

Dated 2 November 2026

ASHFORDS
AUDIT AND ASSURANCE

Ashfords Audit & Assurance Pty Ltd
ABN 52 138 965 241
Unit 301, 148 Logis Boulevard, Dandenong South VIC 3175
PO Box 4525, Dandenong South VIC 3164
(03) 9551 2822
info@ashfords.com.au

Digital Investment Group Limited and controlled entities

Independent Audit Report to the members of Digital Investment Group Limited and controlled entities

Report on the Audit of the Financial Report

Disclaimer of Opinion

We were engaged to audit the financial report of Digital Investment Group Limited and controlled entities (the Group), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policies, the consolidated entity disclosure statement and the director's declaration..

We do not express an opinion on the accompanying financial report of the Group. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on this financial report.

Basis for Disclaimer of Opinion

Going Concern

As stated in Note 1 ‘Preparation of financial statements on the going concern basis’ of the financial report, several conditions exist which indicate existence of material uncertainties as to the Group's ability to continue as a going concern and, therefore, it may be unable to realise its assets and discharge its liabilities in the normal course of business. In particular, the following matters and conditions, several of which are interrelated, are of significance:

-During the year ended 30 June 2026, the Group incurred a net loss of $1,106,436 (2025: $1,025,255), had net cash outflows from operating activities of $253,896 (2025: $666,829) and, as at 30 June 2026, the Group’s current liabilities exceeded its current assets by $10,314,568 (2025: $9,192,792). At 30 June 2026, the Group had $1,275,947 (2025: $839,896) in interest-bearing loans. At 30 June 2026 the Group also had $5,781,754 (2025: $5,197,653) of convertible notes (inclusive of accrued interest). We do not have sufficient audit evidence to suggest that investors of convertible notes are willing to postpone repayment of the notes. Further, we do not have sufficient appropriate audit evidence that creditors will not call on their outstanding debts, loans or other liabilities which are well past their due dates.

-Whilst the Group has continued to seek ways of selling subsidiaries within the Group, and there has been discussion on a current arrangment to sell Makesure Australia and Makesure New Zealand for a sum which would cover all outstanding liabilities, we do not have sufficient apprioriate audit evidence that such an arrangement exists, or whether the proceeds from such arrangement would be sufficient to cover all outstanding liabilities of the Group.

Independent Audit Report to the members of Digital Investment Group Limited and controlled entities

Due to the identification of these interrelated conditions indicating the existence of material uncertainties as to the Group's ability to continue as a going concern, and the potential interaction of these uncertainties and their possible cumulative effect on the financial report, we are unable to obtain sufficient appropriate audit evidence on which to provide an opinion on the Group's ability to continue as a going concern and therefore be able to realise its assets and discharge its liabilities in the normal course of business. We refer you to Note 1 'Preparation of financial statements on the going concern basis' of the financial report, which details the directors' assumptions and comments in relation to going concern.

Convertible Notes

Furthermore, assessment of the terms attached to convertible notes state that if convertible notes are not converted prior to their maturity date, a redemption premium is to be paid on the face value of the notes. The redemption premium per the terms of the Note is currently calculated at 30% on the face value of the Note from the date of the note issue until the date of the redemption. The redemption interest is however only calculated at a flat rate of 30% for the financial year ended 30 June 2026 only. We have sought clarification from management on the terms of the note and whether the redemption premium is based on a flat rate of 30% or should be calculated from the issue date until the date of redemption as per the convertible note deed poll. Management were not able to provide a response on this. We have been unable to obtain alternative evidence which would provide sufficient appropriate audit evidence to confirm the note terms and accuracy of the penalty interest calculated.

Due to our inability to obtain sufficient appropriate audit evidence on note terms, and the potential interaction and cumulative effect on the financial report, we are unable to obtain sufficient appropriate audit evidence on which to provide an opinion on the balance of convertible notes and the interest expense and related disclosures of the financial report.

Independent Audit Report to the members of Digital Investment Group Limited and controlled entities

Responsibilities of Directors for the Financial Report

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

In preparing the financial report, the directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our responsibility is to conduct an audit of the financial report in accordance with Australian Auditing Standards and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report.

We are independent of the Group in accordance with the ethical requirements of the Accounting Professional and 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 financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf. This description forms part of our auditor's report.

Ashfords Audit and Assurance

Ashfords Audit and Assurance Pty Ltd
Chartered Accountants

Nick Kyriazis

Nick Kyriazis (Nov 2, 2026 22:26:16 GMT+11)

Nicholas Kyriazis
Director

Level 3, 148 Logis Boulevard, Dandenong South, Vic 3175
2 November 2026

Financialstatements

Final Audit Report 2026-11-02

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