ASX Code: FDV
09 July 2026

Frontier Digital Ventures Announces Change in Reporting Currency to USD

Frontier Digital Ventures (ASX: FDV, "the Company") today announces that, effective 1 January 2026, it will change its reporting (presentation) currency from Australian Dollars (AUD) to United States Dollars (USD).

Reason for the Change

The Board determined that changing the reporting currency to USD is more appropriate for the Company and its investors. This change better aligns with the predominant currency used for the reporting of the Company's revenues, costs, and corresponding cash flows, which are primarily generated in global markets where currency movements are more closely aligned with USD than AUD. Further, all cross-border investments made by the Company were denominated in USD.

Accounting Treatment

In accordance with Australian Accounting Standards Board (AASB) Standard AASB 121 *The Effects of Changes in Foreign Exchange Rates*, the change in presentation currency is a voluntary change accounted for retrospectively. The consolidated financial statements of the Group for the period ending 30 June 2026 will be presented in USD.

Financial information for prior, comparative periods will also be restated in USD.

Investor Impact

This change ensures that investors receive financial results that more accurately reflect the underlying economic performance of the global business.

For comparative purposes, the Company's reviewed or audited restated historical information will be included in the half-year report for the six months ending 30 June 2026 and in the Annual Report for the year ending 31 December 2026.

This announcement is authorised for release by the Board of Frontier Digital Ventures Ltd.

For more information, please contact:

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About FDV

Frontier Digital Ventures (FDV) is a leading owner and operator of online classifieds marketplaces in fast growing emerging regions. Currently, FDV operates across three regions – LATAM, Morocco and Asia. FDV works alongside local management teams across property, automotive and general classifieds, providing strategic oversight and operational guidance which leverages FDV's deep classifieds experience and proven track record. FDV seeks to unlock further monetisation opportunities beyond the typical classifieds revenue, to grow the equity value of its operating companies and realise their full potential. Find out more at frontierdv.com.