ANNUAL REPORT FY26

motio

CONTENTS

LETTER FROM THE CEO

Dear Motio Shareholders,

- **Profit before tax of $1.622 million, up $1.701 million on PCP**
- **Cash EBITDA(1) increased 31% to $2.532 million**
- **Revenue increased 8% (excluding Motio Go representation)**
- **May and June delivered consecutive record revenue months**

FY26 was a year of continued progress, stronger profitability and value creation for Motio.

Across the business, we continued to develop our operating rhythm, the quality of our earnings and the strength of the platform we are building. We finished the year a more capable, resilient and profitable company, and we are very proud to present these results to shareholders.

Motio achieved a strong performance in FY26, delivering Profit before Tax of $1,622,014 and a 31% increase in Cash EBITDA to $2,532,156. Our underlying revenue growth remained strong, rising 8% on a like-for-like basis excluding the sales representation for the Petro Convenience network (Motio Go) which ceased on 30 June 2025. The recognition of deferred income tax benefit of $720,609 (see Note 9) increased Profit after tax to $2,202,971 representing a 1,796% increase on prior year.

We also finished FY26 with considerable momentum. May delivered the highest monthly revenue in Motio's history, before June surpassed it. Together, those consecutive record months contributed to a record final quarter and gave us a strong platform as we entered FY27.

As we communicated throughout the year, our focus in FY26 was firmly on the bottom line. We wanted to strengthen profitability, improve cash generation and continue building a business that can scale efficiently. They demonstrate that the quality of Motio's earnings continues to improve and highlight the operating leverage within the business. We are becoming more efficient at converting that revenue into earnings, cash and ultimately shareholder value.

In November 2025, Motio completed a successful capital raise. The proceeds enabled us to fully repay the oOh! media vendor finance debt, simplify the Company's capital structure and materially strengthen the balance sheet. Together with the cash generated by the business, this has given Motio greater flexibility and a much stronger base from which to invest in our existing networks, develop new products and consider strategic opportunities.

We have begun FY27 with a healthier balance sheet and considerably greater capacity to support the next stage of Motio's development. We continue to remain ambitious about what Motio can become, and we are equally clear that growth must be disciplined.

Long-term shareholder value is created through revenue growth, strong margins, cash conversion, sensible capital allocation and a clear understanding of where Motio has a genuine competitive advantage.

(1) See Notes to financial statements – Note 6: Segment reporting

LETTER FROM THE CEO

Motio's improved financial position gives us the capacity to continue investing in the areas where we believe we can create the greatest value. The Board continues to consider both organic and acquisitive opportunities, and we will remain selective. Any investment must strengthen the Motio platform, add a capability that would be difficult to build ourselves or accelerate earnings and cash generation in a way that creates real value for shareholders.

Our people

Seven years ago, I signed a 12-week contract with the business that would become Motio.
The following year, we launched the Company with a small but deeply committed team.

From the beginning, I had ambitions for what Motio could become. What I could not have fully imagined was the quality of the people who would join us and make that ambition possible.
Since then, we have been fortunate to build an exceptional team, including many people who have been with Motio for a significant part of the journey. Their commitment, energy and willingness to continually raise the standard have been central to the progress of the Company.

The financial achievements to date are results we have taken a lot of pride in. It required discipline, persistence and consistent execution across sales, operations, creative, product, technology, finance and network development.

Motio's Board, management and the majority of our team are Motio shareholders. That alignment matters a great deal to me and creates a genuine sense of ownership across the business. Our people care deeply about the decisions we make, the standards we set and the value we are building because they are invested in the outcome alongside every other shareholder.

I would like to thank the entire Motio team for their contribution throughout the year, and the Board for its continued support, guidance and confidence.

Outlook

Motio enters FY27 with considerable confidence.

The consecutive record revenue months achieved at the end of FY26 have provided true momentum. Our forward revenue position is very healthy, our cash generation has strengthened and we continue to make progress across our people, products and networks. Our immediate priority is to convert that momentum into sustainable revenue growth while maintaining the financial discipline and earnings quality demonstrated in FY26.

We will continue to build on the strength of our existing networks, develop new products and selectively pursue opportunities that can add scale, capability and long-term value.

FY26 demonstrated that Motio is becoming a stronger, more profitable and increasingly valuable business.

LETTER FROM THE CEO

More importantly, it reinforces my confidence in the platform we have built, the people behind it and the opportunity ahead of us. We enter FY27 with momentum, ambition and a clear focus on continuing to build meaningful long-term value for shareholders.

Thank you for your continued support, as always, please feel free to call or email.

On behalf of the Board and the Motio team,

Adam Cadwallader
CEO & Managing Director
adam@motio.com.au

CORPORATE DIRECTORY

Directors & Officers

Jason Byrne	Chair & Non-Executive Director
Adam Cadwallader	CEO & Managing Director
Harley Grosser	Non-Executive Director

Company Secretary

Matthew Foy
FT Corporate Pty Ltd
104 Colin Street
Perth WA 6005

Solicitors

JDK Legal
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Sydney NSW 2000

Registered Office & Principal Place of Business

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Securities Exchange

Australian Securities Exchange Limited
(ASX) Home Exchange - Perth
ASX Code - MXO, MXOOA

Bankers

Westpac Banking Corporation
425 Victoria Avenue
Chatswood NSW 2067

Share Registry

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Level 5, 191 St Georges Terrace
Perth WA 6000
T (+61) 2 9698 5414
W automicgroup.com.au

Auditors

Nexia Sydney Audit Pty Ltd
Level 22, 2 Market Street
Sydney NSW 2000

Australian Company Number

ACN 147 799 951

Australian Business Number

ABN 43 147 799 951

Website

motio.com.au

Domicile and Country of Incorporation

Australia

The Directors submit their report on the consolidated entity (referred to hereafter as the Group) consisting of Motio Limited (the Company, Motio) and the entities it controlled for the year ended 30 June 2026. The financial statements were authorised for issue by the directors on 14 August 2026. The directors have the power to amend and reissue the financial statements.


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DIRECTORS' REPORT

01 DIRECTORS AND COMPANY SECRETARY

The directors present their report on the consolidated entity consisting of Motio Limited **(Motio, MXO or the Company)** and the entities it controlled **(the consolidated entity or the Group)** for the year ended 30 June 2026.

JASON BYRNE

Jason Byrne has 30 years' experience building technology businesses in a wide variety of industries - legal, procurement and logistics, e-commerce, offshore development, and wagering. In this time Jason has successfully commercialised and exited five businesses to listed/multi-national companies - Wolters Kluwer N.V. (AMS:WKL), Sonepar (French multinational), eCargo Ltd (ASX:ECG), Light & Wonder formerly Scientific Games Corporation (NASDAQ:LNW) and BetMakers Ltd (ASX:BET).

Jason was appointed as a Non-Executive Director for Underwood Capital Limited (ASX:UWC) on 1 August 2023.

ADAM CADWALLADER

Adam Cadwallader is an experienced media executive with more than three decades in the industry, including 26 years in Out-of-Home media.

Since the creation of Motio in 2020, Adam has led the company's growth as a specialist in digital place-based media, building and commercialising networks across healthcare, hospitality, café, and indoor sports, high-engagement environments.

Prior to Motio, Adam held senior leadership roles across some of Australia's leading Out-of-Home businesses, including as a member of the executive leadership team at oOh!media Limited (ASX:OML).

He has extensive experience in building media businesses, and leading high-performing teams.

In May 2024, Adam was appointed a Non-Executive Director of the Outdoor Media Association.

HARLEY GROSSER

Harley Grosser is the Co-Founder and Co-CIO of HD Capital Partners, a Sydney based funds management company investing primarily in smaller companies. Prior to co-founding HD Capital Partners, Harley founded and ran Capital H Management, the predecessor firm to HD.

Harley has been an active investor in Australian capital markets for over 15 years, investing in both public and private companies of various sizes across a range of industries. Harley holds a Bachelor of Commerce from UNSW.

MATTHEW FOY

Matthew Foy is a Chartered Secretary and Fellow of Governance Institute Australia (GIA).

Matthew is a professional company secretary and director with over 18 years' experience facilitating public company compliance with core strengths in the ASX Listing Rules, transactional and governance disciplines.

Matthew previously worked with the ASX as a Compliance Officer.


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02 DIRECTORS' SHAREHOLDINGS

The following table sets out each current Director's relevant interest in shares and rights or options to acquire shares of the Company or a related body corporate as at the date of this report.

	Fully Paid Ordinary Shares	Performance Rights	Performance Units
Jason Byrne	12,526,756	-	-
Adam Cadwallader	9,538,917	2,500,000	13,409,917
Harley Grosser	52,958,838	-	-
	75,024,511	**2,500,000**	**13,409,917**

03 DIVIDENDS

No dividend has been paid during the year, and no dividend is recommended for the year.

04 DIRECTORS' MEETINGS

The following Directors' meetings (including meetings of committees of Directors) were held during the year and the number of meetings attended by each of the directors during the year were:

Directors	Directors' meetings eligible to attend (2026)	Directors' meetings attended (2026)
Jason Byrne	5	5
Adam Cadwallader	5	5
Harley Grosser	5	5

The functions of the Audit and Remuneration Committee are currently undertaken by the full Board. For details of the functions of the Board, Audit Committee and Remuneration Committee, please refer to the Corporate Governance Statement on the Company's website.

05 PRINCIPAL ACTIVITIES

Motio is a leading force in Digital Place-Based Media and Audience Experience, redefining how brands connect with audiences through its high-impact, data-driven network. The company combines the best of Out-of-Home, Digital, and Video to deliver dynamic, hyper-relevant content into environments with naturally high dwell times, including cafés, medical centres, indoor sports centres, and bar/pub venues. These are places where audiences are engaged, receptive, and ready to act.

With more than 1,300 state-of-the-art digital displays across over 1,000 locations, Motio's network is powered by first-party data and advanced location intelligence technology to deliver unmatched targeting precision and measurable ROI for brands. By fusing the storytelling power of video, the immediacy of digital, and the proven impact of place-based Out-of-Home, Motio creates campaigns that aren't just seen, they're remembered.

In FY26, Motio accelerated the expansion and diversification of its place-based media portfolio, strengthening its networks across Health, Café, Venue and Play, while launching a new digital transit media offering through its investment in Adonix and appointment as its exclusive sales partner. Continued investment in technology, commercial capability and strategic partnerships further expanded Motio's audience reach, created new revenue opportunities and strengthened the platform for sustainable long-term growth.

Motio remains focused on building a larger, more diversified and increasingly valuable place-based media business. Its strategy is centred on expanding audience reach, strengthening commercial and operational capability, and delivering sustainable long-term value for shareholders, customers and network partners.

06 REVIEW OF OPERATIONS

FY26 marked another year of progress for both the Out-of-Home sector and Motio. As advertisers continued to place greater value on digital, data-led and contextually relevant media, Motio built momentum across the year and closed strongly, with May and June producing the highest monthly revenue results in the Company's history.

Motio operates entirely within digital Out-of-Home, the largest and fastest-growing component of the broader sector. Its network combines national scale with clearly defined audiences across Health, Café, Venue and Play environments, providing advertisers with the flexibility to reach people in places where they spend meaningful time.

The strength of Motio's model lies in the value it creates for each participant in the network. Property and venue partners benefit from modern digital infrastructure and relevant content, advertisers gain access to engaged audiences, and viewers receive communication designed to complement rather than interrupt their experience.

DIRECTORS' REPORT

With more than 1,300 digital displays across over 1,000 locations nationally, Motio finished FY26 with greater scale, broader commercial capability and a stronger platform from which to pursue its next phase of growth.

Growing our audiences

During FY26, Motio continued to expand, refine and commercialise its portfolio of place-based digital media networks.

The Company evaluates its networks using a revenue-per-location model, allowing each site to be assessed on both its commercial contribution and operational performance. Locations are continually reviewed, with investment directed toward high-performing environments and underperforming sites improved, relocated or replaced where appropriate.

This disciplined approach supports the quality, reliability and commercial productivity of Motio's networks.

Enhancing the Audience Experience

Motio's approach is centred on creating a more relevant, engaging and valuable experience for the people who spend time within its environments.

Across its networks, Motio delivers a considered mix of premium editorial programming, commercial content and location-specific information. This content is curated to suit the character of each environment, complement the customer or patient journey and provide useful communication during periods of natural dwell.

Motio also provides its property partners with direct access to its digital displays, enabling them to publish and update content in real time. This allows partners to communicate information that is timely, practical and specific to the location, including menu updates, daily offers, venue events, court allocations, sporting fixtures, medical centre information and operational announcements.

By combining professionally curated editorial content with relevant partner communication, Motio's displays provide more than an advertising platform. They create a dynamic communication channel that can inform, guide and engage audiences, while helping property partners deliver a superior customer or patient experience.

This integrated approach strengthens the value of Motio's networks for partners, advertisers and audiences, and remains an important part of its broader audience experience strategy.

motio.health

Motio Health operates across more than 600 medical centre locations, with over 785 digital displays nationally. The network reaches millions of Australians each month in medical environments characterised by extended dwell times and a strong demand for relevant, trusted information.

Motio Health has the broadest and most diversified revenue base across Motio's networks, generating revenue through national advertising campaigns, direct client sales, programmatic trading and local advertising. This provides a balanced and resilient commercial foundation.

The network delivers a considered mix of premium editorial content, targeted advertising and locally relevant medical centre information. This creates an attentive environment for advertisers while helping medical centre partners provide patients and visitors with timely, useful and location-specific communication.

Medical centre partners can also access Motio's digital displays to publish information relevant to the patient experience, including centre services, available doctors, health initiatives and important operational information and updates.

Motio continues to invest in technology, network monitoring and proactive maintenance to support a high level of reliability across the health network.

motio.café

Motio Café reaches audiences during one of the most established and ritualistic moments of the day, ordering and waiting for coffee.

The network operates across approximately 200 cafés located in major CBD precincts and higher socio-economic metropolitan areas, providing advertisers with access to professionals, business owners and consumers across a broad range of social workplace and community environments.

This regular and highly predictable audience behaviour creates a valuable communication opportunity for brands. Motio Café continued to attract major advertisers during FY26, with repeat activity supported by the network's defined audience profile, distinctive content environment, reliable delivery and verified reach.

Café partners can also access Motio's digital displays to publish timely and locally relevant content, including daily specials, promotions, community information and events. The network also incorporates fully editable digital menu boards, further integrating Motio's technology into day-to-day café operations and enhancing the customer experience.

Together, these capabilities strengthen the relevance of the network for audiences, create additional value for café partners and support long-term commercial relationships.

motio.venue

Motio Venue operates across 124 licensed bars and pubs nationally, connecting brands with patrons in socially active environments characterised by repeat visitation, high attention and natural dwell.

The network is designed to deliver prominent, contextually relevant communication during moments of audience receptivity, particularly while waiting at the bar.

Last year, Motio launched Grip TV, a dedicated sound-off video channel developed specifically for licensed venue environments. The channel combines visually engaging editorial programming with commercial advertising to create a more relevant and entertaining in-venue experience.

Venue partners can also access Motio's digital displays to promote events, entertainment, food and beverage offers and other local announcements in real time.

By combining tailored content, advertising and venue communication, Motio Venue enhances the patron experience while providing venue partners with a flexible and valuable digital communication platform.

motio.play

Motio Play operates across 115 indoor sporting venues nationally, connecting brands with younger audiences, families and community groups in active, high-engagement environments.

The network expanded significantly during FY26 following the addition of PCYC NSW locations, extending Motio Play's national footprint and strengthening its presence within community-based sport and recreation.

Motio Play reaches audiences during regular and highly engaged periods of participation. For many players, families and spectators, sport is a recurring and important part of their weekly routine, creating an environment characterised by repeat visitation, meaningful dwell time and strong community connection.

The network provides advertisers with access to the important 14 to 24-year-old demographic, alongside parents, families and broader community audiences. Its positive, participatory setting creates a distinctive opportunity for brands to connect with people in an environment closely associated with health, activity, achievement and belonging.

Motio Play delivers a considered mix of sporting content, commercial advertising and locally relevant venue information. Sporting partners can also access Motio's digital displays to communicate fixtures, court allocations, competitions, events and other timely information directly to players, families and spectators.

motio.drive

On 26 February 2026, Motio announced its appointment as the exclusive sales partner for Adonix, together with a $300,000 investment for a 13.33% minority shareholding.

Adonix operates a digital transit media network using taxi-top displays, which Motio represents to advertisers under the Motio Drive brand.

The partnership extends Motio's commercial offering into digital transit media and provides advertisers with access to a flexible, location-aware Out-of-Home format.

Adonix is responsible for the development and operation of the network, while Motio provides sales representation and media commercialisation expertise.

Motio's investment provides the business with an interest in the future development of the Adonix network while maintaining a clearly defined role as its exclusive sales partner.

DIRECTORS' REPORT

Sustainability

Motio's purpose is to enhance experiences for its audiences and make the places we operate better with us than without.

We continue our focus on sustainability and environmental, social and governance (ESG). The Motio team has continued to develop our sustainable approach, making ESG a priority within the business. Our focus is to reduce our emissions through the continuous evaluation of run-times. Motio's remote display capabilities have enabled automated power management outside operating hours, a significant effort that will continue. We strive for carbon neutrality and believe we have the capability to achieve quality outcomes with continued focus, particularly on the management of climate change vulnerabilities.

Corporate

Options Lapse

No options lapsed during the year.

Options Release from Escrow

No securities are subject to escrow.

Corporate Governance

The Board of Directors of Motio Limited is responsible for the corporate governance of the consolidated entity. The Board of Directors guides and monitors the business and affairs of Motio Limited on behalf of the shareholders by whom they are elected and to whom they are accountable.

Motio Limited's corporate governance practices were in place throughout the year ended 30 June 2026 and were compliant with the ASX Corporate Governance Council's best practice recommendations, unless otherwise stated.

Information on Corporate Governance is available on the Company's website at: motio.com.au/investor/governance/

07 FINANCIAL RESULTS

The cash and cash equivalents as at 30 June 2026 totalled $3,937,924 (2025: $2,651,901). The net asset position as at 30 June 2026 was $9,138,212 (2025: $5,098,374). The net profit after tax for the year attributable to the members of the Group was $2,202,971 (2025: $116,182).

08 SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

There have been no other significant changes in the state of affairs of the Group during the financial year.

09 EVENTS SINCE THE END OF THE FINANCIAL YEAR

No matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect:

i. the Group's operations, or
ii. the results of those operations, or
iii. the Group's state of affairs

in future financial years.

10 LIKELY FUTURE DEVELOPMENTS, PROSPECTS AND EXPECTED RESULTS OF OPERATIONS

Directors continue to actively investigate other market opportunities to build our network and improve the audience experience of our business partners.

11 RISK MANAGEMENT

The Company proactively manages risks such as strategic risk, operational and financial risk.

The Board has quality reporting oversight in place to ensure management's objectives and activities are consistent with risk management direction by the Board. This includes Board approval of:

- Motio's strategic plan and operational objectives
- Motio's policies regarding governance, conduct and other risks
- Motio's annual financial forecasts and operating budgets
- All projects which are outside of approved capital or approved strategic plans

DIRECTORS' REPORT

Business Element	Description of risk and the Company's mitigation
External economic conditions	The Company operates in Australia for media. Many of our Advertisers are global companies with expenditure possibly affected by economic conditions in areas outside of Australia. A general disruption or downturn in economic conditions such as consumer spending or the media industry specifically, may impact revenues. This may have an impact on operating revenue as 80%+ of Motio's baseline operating costs have a fixed component.
Evolving market demands	Motio's business is dependent on its continued ability to adapt to changes in the sectors it operates. This includes the growth of the Place Based sector and continued ability to adapt to changes in the media landscape, including meeting evolving customer advertising. The Board oversees key changes in the media landscape and the appropriateness of management's response to such changes.
Continuing business arrangements	Motio's ability to continue normal business operations may be adversely affected by a range of external and internal risks, including but not limited to: inability of employees to access key technology operating systems, access by employees and contractors to maintain physical advertising assets across Australia and severe widespread reductions in audiences for advertising assets across Australia resulting in a significant short term loss of revenue, in a pandemic environment where the government puts restrictions on public movement. Motio has strategies to mitigate specific risks: work, health, safety and environmental, all of which could give rise to a Business Continuity risk. Motio's advertising assets are diversified across numerous locations. The majority of Motio's revenues are from national advertisers who use multiple audience environments. As a result, Motio has limited business continuity concentration risk for localised advertising assets. Business continuity risk could arise as a result of widespread sustained impact to assets and audiences.
Acquisitive growth	Acquisitions may not deliver projected benefits or value, and integrations may not be successful, resulting in interruptions to the achievement of business strategy. The Motio team has significant experience managing business integrations and where appropriate, appoints project managers to assist with the management and delivery of integration programs. As required, Management regularly reports against the performance of the integration and the new business to the Board.
Employee culture and retention	Motio has a youthful and entrepreneurial culture which embraces colleagues as individuals as well as contributors. This culture has enabled Motio to grow continually over the past 6 years. Business structure and employee capability may not continue to evolve to meet the growing changes and complexity in the products, market, agencies and emerging digital environment. This failure may negatively impact the innovative and entrepreneurial culture of the Company and the ongoing relevance and performance of Motio within the market. As the business evolves, structure, culture and capability are carefully assessed to ensure they align to the business strategy and have the agility to adapt to new favourable opportunities. Employee retention enables Motio's growing performance and delivery of its strategy and competitive success. Significant loss of employees and particular capabilities over a short period could impact the Company's ability to operate effectively or achieve its revenue targets. Motio undertakes organisational planning for key roles. Retention and succession activities and outcomes are regularly reviewed by the Board.

12 ENVIRONMENTAL REGULATIONS

The Group is not subject to any significant environmental regulations under either Commonwealth or State legislation in Australia where the company's subsidiaries operate. The Board of Directors is not aware of any breach of environmental requirements as they apply to the Group.

13 REMUNERATION REPORT (AUDITED)

The remuneration report is set out under the following main headings:

A. Remuneration Governance
B. Remuneration Structure
C. Details of Remuneration
D. Remuneration Policy
E. Equity Instruments Issued on Exercise of Remuneration Options
F. Value of Options to Directors
G. Equity Instruments Disclosures Relating to Key Management Personnel
H. Performance Rights
I. Performance Options
J. Additional Statutory Information

The information provided in this remuneration report has been audited as required by section 308(3C) of the Corporations Act 2001. The remuneration arrangements detailed in this report are for the directors and key management personnel of the Group as follows:

Jason Byrne	Chair & Non-Executive Director
Adam Cadwallader	Managing Director, CEO
Harley Grosser	Non-Executive Director

Use of remuneration consultants

During the year the Company did not employ services of consultants to review its existing remuneration policies.

Voting and comments made at the Company's 2025 Annual General Meeting

The Company received 98.87% of "yes" proxy plus proxy discretion votes on its remuneration report for the 2025 financial year, inclusive of discretionary proxy votes. The Company did not receive any specific feedback at the AGM or throughout the year on its remuneration practices.

A. Remuneration Governance

Key management personnel have authority and responsibility for planning, directing and controlling the activities of the Group. Key management personnel comprise the Directors of the Group and Executives of the Group. The performance of the Group depends upon the quality of its key management personnel. To prosper the Group must attract, motivate and retain appropriately skilled directors and executives.

The Group's broad remuneration policy is to ensure that the remuneration package properly reflects the person's duties and responsibilities and that remuneration is competitive in attracting, retaining and motivating people of the highest quality. The Group does not engage the services of any remuneration consultants.

B. Remuneration Structure

The remuneration of non-executive directors consists of Directors' fees, payable in arrears. They serve on a month-to-month basis and there are no termination benefits payable. They do not receive retirement benefits but are able to participate in share option-based incentive programs in accordance with Group policy.

Directors can also be paid consulting fees on time spent on Group business, including reasonable expenses incurred by them on business of the Group. Details of these amounts, where applicable, may be included in the Remuneration Table in Section C of this Report.

Remuneration of directors is based on fees approved by the Board of Directors and is set at levels to reflect market conditions and encourage the continued services of the Directors.

Non-executive directors' fees are determined within an aggregate directors' fees pool limit, which will be periodically recommended for approval by shareholders. The maximum currently stands at $250,000 per annum as per the Group's constitution and may be varied by ordinary resolution of the shareholders in general meeting.

C. Details of Remuneration

The key management personnel of the Group are the Directors and management of Motio Limited detailed in the table below. Details of the remuneration of the key management personnel of the Group are set out below:

2026

	Short-term benefits			Long-term benefits					
Director	Salary & fees	Cash bonus	Annual Leave	Long Service Leave	Super-annuation	Other	Options/ Rights expensed	Total	Percentage remuneration consisting of performance options/rights for year
	$	$	$	$	$	$	$	$	
Jason Byrne	25,000	-	-	-	-	-	-	25,000	0%
Adam Cadwallader	375,000	40,000	(5,251)	6,168	30,000	-	108,833	554,750	20%
Harley Grosser	25,000	-	-	-	-	-	-	25,000	0%
	425,000	**40,000**	**(5,251)**	**6,168**	**30,000**	**-**	**108,833**	**604,750**	**18%**

2025

	Short-term benefits			Long-term benefits					
Director	Salary & fees	Cash bonus	Annual Leave	Long Service Leave	Super-annuation	Other	Options/ Rights expensed	Total	Percentage remuneration consisting of performance options/rights for year
	$	$	$	$	$	$	$	$	
Jason Byrne	25,000	-	-	-	-	-	-	25,000	0%
Adam Cadwallader	346,693	100,000	(2,631)	4,915	29,932	-	209,722	688,631	30%
Harley Grosser	25,000	-	-	-	-	-	-	25,000	0%
	396,693	**100,000**	**(2,631)**	**4,915**	**29,932**	**-**	**209,722**	**738,631**	**28%**

D. Remuneration Policy

Directors

Total board fees for all Directors are not to exceed $250,000 per annum as approved by shareholders. This does not include Consulting Fees.

Directors are entitled to a fixed fee for their services of $25,000 per annum (excl. GST) for services performed. These fees are paid monthly.

Managing Director, CEO - Adam Cadwallader

Adam Cadwallader's Executive Services Agreement (ESA) with the Company specifies an annual salary of $330,000 (inclusive of statutory superannuation) and car allowance of $25,000. In addition, an executive revenue bonus up to $25,000 subject to reaching sales targets and a cash bonus of up to $100,000 inclusive of super, subject to trading performance criteria is also granted. Either party may terminate the agreement by giving six months' notice.

E. Equity Instruments Issued on Exercise of Remuneration Options

During the year, no ordinary shares were issued to Directors due to exercising remuneration options (2025: nil).

No equity instruments were issued during the year to key management personnel due to exercising remuneration options (2025: nil).

F. Value of Options to Directors

No performance options were issued during the year to Directors or key management in 2026.

In 2025, at the AGM, Adam Cadwallader was granted performance units totalling 13,409,917 over 3 years with vesting hurdles of a 90-day VWAP prior to 30 June and a share price hurdle growth rate 10% p/a.

G. Equity Instruments Disclosures Relating to Key Management Personnel

Share holdings

The numbers of shares in the Company held during the financial year by each Director and other key management personnel of the Group are set out below.

2026

Directors	Opening Balance	Received as Remuneration	Acquired Shares During Year	Net Change Other	Closing Balance
Jason Byrne	12,526,756	-	-	-	12,526,756
Adam Cadwallader	9,538,917	-	-	-	9,538,917
Harley Grosser	52,534,715	-	424,123	-	52,958,838
	74,600,388	**-**	**424,123**	**-**	**75,024,511**

2025

Directors	Opening Balance	Received as Remuneration	Acquired Shares During Year	Net Change Other	Closing Balance
Jason Byrne	12,526,756	-	-	-	12,526,756
Adam Cadwallader	9,538,917	-	-	-	9,538,917
Harley Grosser	52,002,194	-	532,521	-	52,534,715
	74,067,867	**-**	**532,521**	**-**	**74,600,388**

H. Performance Rights

The numbers of performance rights in the Company held during the financial year by each Director and other key management personnel of the Group are set out below.

2026

Directors	Opening Balance	Received as Remuneration	Exercised During Year	Expired During Year	Closing Balance
Jason Byrne	-	-	-	-	-
Adam Cadwallader	2,500,000	-	-	-	2,500,000
Harley Grosser	-	-	-	-	-
	2,500,000	**-**	**-**	**-**	**2,500,000**

2025

Directors	Opening Balance	Received as Remuneration	Exercised During Year	Expired During Year	Closing Balance
Jason Byrne	3,600,000	-	-	(3,600,000)	-
Adam Cadwallader	6,000,000	2,500,000(1)	-	(6,000,000)	2,500,000
Harley Grosser	-	-	-	-	-
	9,600,000	**2,500,000**	**-**	**(9,600,000)**	**2,500,000**

(1) 2,500,000 performance rights were granted at grant date and fully vested on 1 July 2025.

I. Performance Options

The numbers of performance options in the Company held during the financial year by each Director and other key management personnel of the Group are set out below.

2026

	Opening Balance	Received as Remuneration	Expired During Year	Net Change Other	Closing Balance
Jason Byrne	-	-	-	-	-
Adam Cadwallader	13,409,917[(1)]	-	-	-	13,409,917
Harley Grosser	-	-	-	-	-
	13,409,917	**-**	**-**	**-**	**13,409,917**

(1) 13,409,917 performance units were granted on grant date. At reporting date, 5,048,342 vested, with the remainder still unvested.

2025

	Opening Balance	Received as Remuneration	Expired During Year	Net Change Other	Closing Balance
Jason Byrne	-	-	-	-	-
Adam Cadwallader	-	13,409,917	-	-	13,409,917
Harley Grosser	7,938,461	-	(7,938,461)	-	-
	7,938,461	**13,409,917**	**(7,938,461)**	**-**	**13,409,917**

J. Additional statutory information

Relationship between remuneration and the Group's performance

The following table shows key performance indicators for the key management personnel (KMP) over the past five years:

	2026	2025	2024	2023	2022
Profit/(Loss) for the year	$2,202,971	$116,182	($2,082,888)	($1,783,720)	($3,672,842)
Closing Share Price	5.40 cents	4.10 cents	1.80 cents	3.20 cents	4.70 cents
KMP Incentives	$148,833	$309,722	$385,080	$489,905	$510,630
Total KMP Remuneration	$604,750	$738,631	$798,713	$977,569	$1,038,579

End of Audited Remuneration Report

14 SHARE OPTIONS

A. Shares Under Option

The following classes of options over unissued ordinary shares of the Group under option at the date of this report are set out below:

Expiry date	Exercise price	Number under options	Grant date
30-Nov-29	-	4,000,000	11-Dec-24
30-Nov-29	-	13,409,917	11-Dec-24
19-Dec-27	8.25 cents	4,000,000	19-Dec-25
04-Nov-27	10.00 cents	34,611,222	04-Nov-25
30-Nov-27	-	5,000,000	04-Jul-24
26-Jul-27	7.00 cents	6,000,000	26-Jul-23
26-Jul-26	5.25 cents	4,000,000[1]	26-Jul-23

(1) Expiry of options MXOAA at 26-Jul-26 without exercise.

B. Shares Issued on the Exercise of Options

The following ordinary shares of the Company were issued during the year ended 30 June 2026 and up to the date of this report on the exercise of options granted:

Exercise price	Number of shares issued	Grant date
-	3,507,500	25-Oct-24

15 PROCEEDINGS ON BEHALF OF THE COMPANY

No person has applied to the Court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the Group, or to intervene in any proceedings to which the Group is a party, for the purposes of taking responsibility on behalf of the Group for all or part of those proceedings.

DIRECTORS' REPORT

16 INDEMNIFYING OFFICERS

During the financial year, the Group insured the Directors and Officers of the Company and its controlled entities against potential liability incurred to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability insurance and the amount of the premium.

The Group has not otherwise, during or since the financial year, indemnified or agreed to indemnify an officer or auditor of the Group against a liability incurred by the auditor.

17 AUDIT & NON-AUDIT SERVICES

Details of the amounts paid or payable to the auditor for audit and non-audit services provided during the year are disclosed in note 25 Remuneration of Auditors. In FY26, there were no non-audit services provided by Nexia Sydney Audit Pty Ltd or its associated entities.

The Company may decide to employ the auditor on assignments additional to their statutory audit duties where the auditor's expertise and experience with the Company and/or Group are important.

18 AUDITOR'S INDEPENDENCE DECLARATION

The Auditor's Independence Declaration for the year ended 30 June 2026 has been received and can be found on page 28.

Signed in accordance with a resolution of the Board of Directors

Adam Cadwallader
CEO & Managing Director
Sydney, New South Wales
14 August 2026


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To the Board of Directors of Motio Limited

Auditor's Independence Declaration under section 307C of the *Corporations Act 2001*

As lead auditor for the audit of the consolidated financial statements of Motio Limited for the financial year ended 30 June 2026, I declare that to the best of my knowledge and belief, there have been no contraventions of:

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

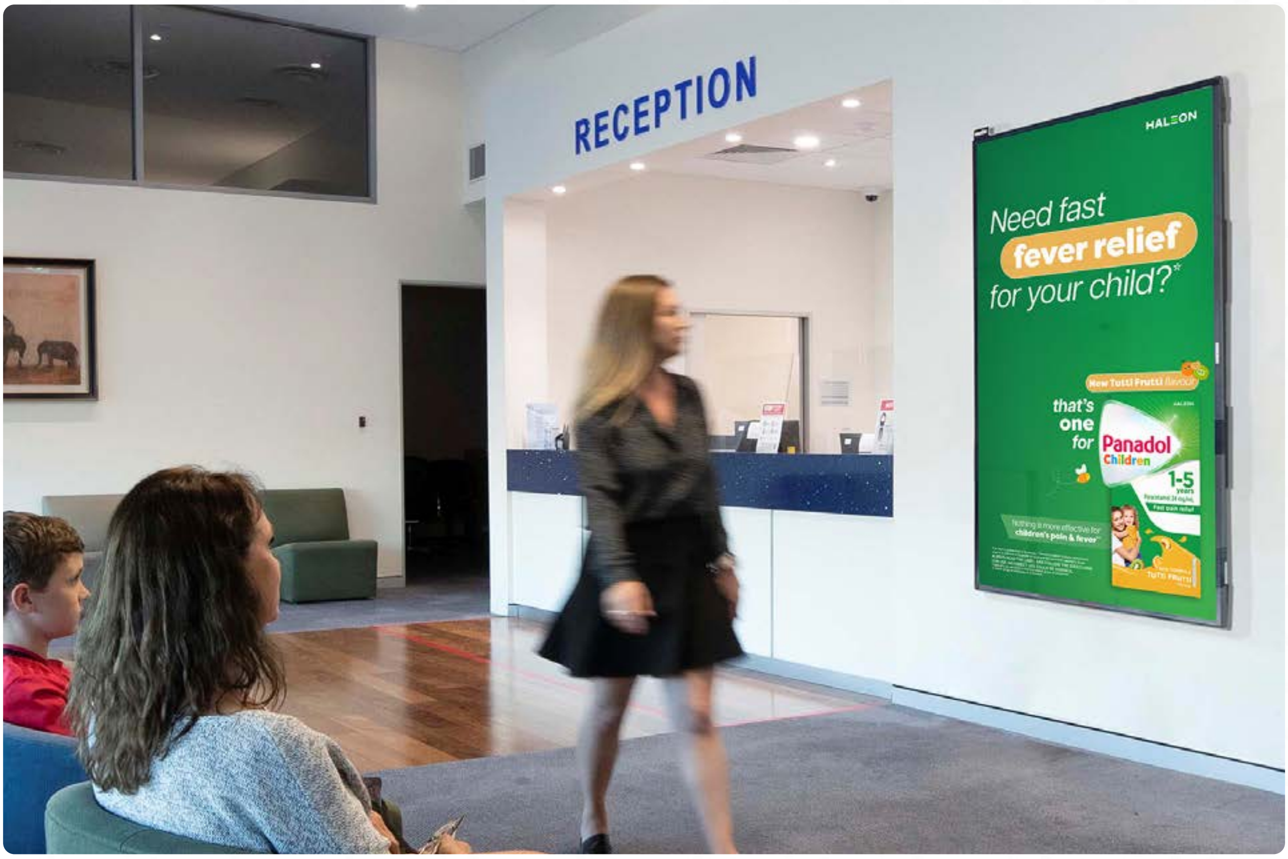
(b) any applicable code of professional conduct in relation to the audit.

Yours sincerely

Nexia Sydney Audit Pty Ltd

Stephen Fisher
Director

Dated: 14 August 2026
Sydney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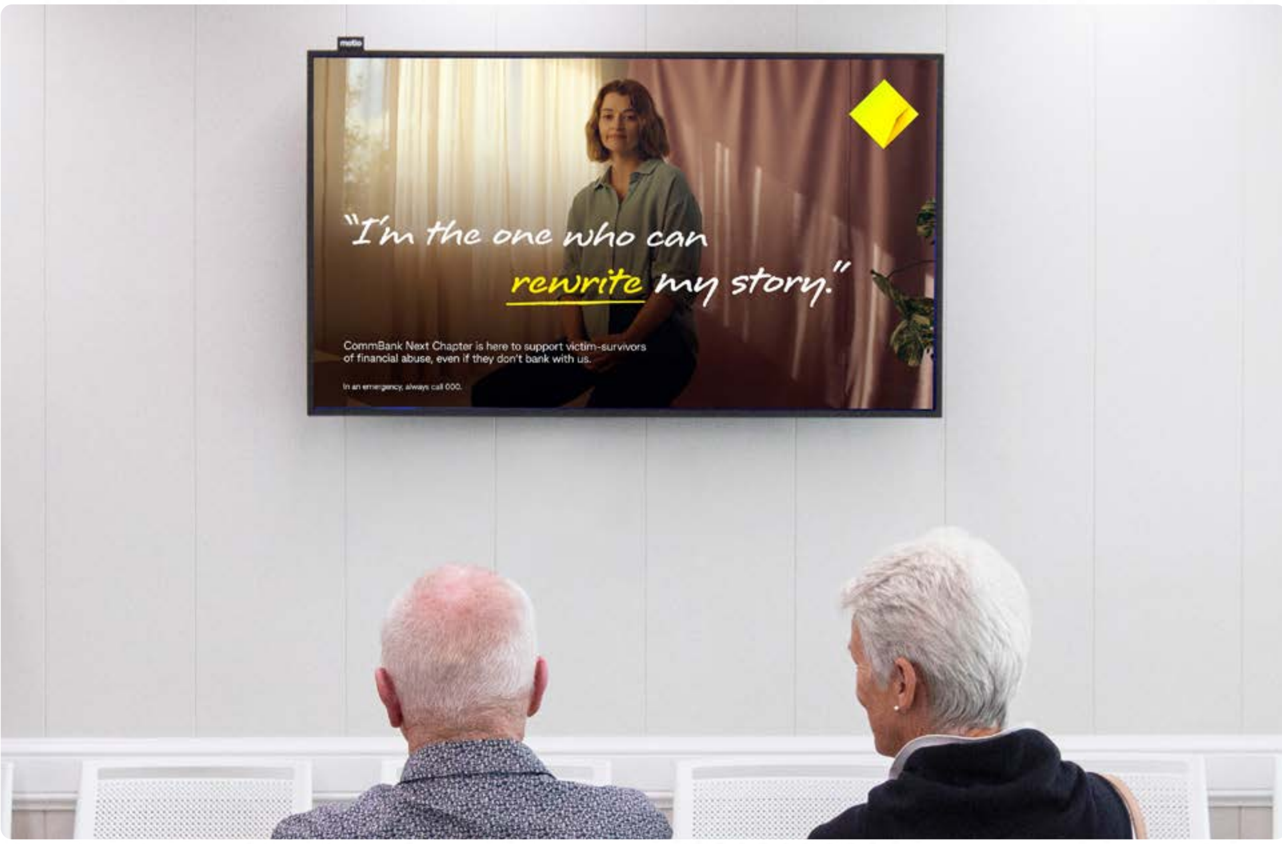
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CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Notes	30-Jun-26	30-Jun-25
		$	$
Revenue from continuing operations	7	9,213,469	9,377,224
Other income	7	113,473	3,802
Cost of sales		(1,894,788)	(2,368,740)
Gross profit		**7,432,154**	**7,012,286**
Consulting and advisory fees		(62,789)	(78,250)
Corporate compliance		(111,742)	(106,794)
Directors' fees and salaries	8	(495,000)	(543,545)
Finance costs	8	(61,798)	(219,366)
Insurance expenses		(49,963)	(62,023)
Personnel expense	8	(2,939,160)	(2,747,095)
Professional fees		(131,155)	(171,501)
Other expenses		(935,612)	(1,166,481)
Impairment of receivables		(3,673)	(9,997)
Amortisation	14	(37,548)	(833,640)
Depreciation	8	(748,507)	(694,801)
Share based payments – rights and options	8	(232,698)	(440,522)
Fair value gain on contingent consideration		-	10,372
Loss on disposal of property, plant and equipment		(495)	(27,351)
Total expenses		**(5,810,140)**	**(7,090,995)**
Profit/(Loss) from continuing operations before income tax		**1,622,014**	**(78,709)**
Income tax benefit	9	580,957	-
Profit/(Loss) from continuing operations		**2,202,971**	**(78,709)**
Net Profit from discontinued operations, net of tax		-	194,891
Net Profit for the year		**2,202,971**	**116,182**
Other comprehensive income for the year, net of tax			
Reversal of cumulative exchange differences on translation of discontinued foreign operations		-	10,537
Foreign exchange on translation of foreign subsidiaries		-	24,782
Total comprehensive income for the year		**2,202,971**	**151,501**
Profit/(Loss) per share from continuing operations attributable to the ordinary equity holders of the company:		**Cents**	**Cents**
Basic profit/(loss) per share - Continuing operations	29	0.72	(0.03)
Diluted profit/(loss) per share - Continuing operations	29	0.68	(0.03)
Basic and diluted profit per share - Discontinued operations	29	-	0.07

The above Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Notes	30-Jun-26 $	30-Jun-25 $
Current Assets			
Cash and cash equivalents	10	3,937,924	2,651,901
Trade and other receivables	11	2,041,118	1,907,416
Financial assets	12	111,155	108,082
Other assets		92,148	46,811
Total Current Assets		**6,182,345**	**4,714,210**
Non-Current Assets			
Plant and equipment	13	1,254,833	853,944
Financial assets	12	300,000	-
Intangibles	14	2,279,373	2,311,921
Right-of-use assets	15	127,290	254,581
Deferred tax assets	9	720,609	-
Total Non-Current Assets		**4,682,105**	**3,420,446**
Total Assets		**10,864,450**	**8,134,656**
Current Liabilities			
Trade and other payables	16	1,189,893	1,408,510
Financial liabilities	17	-	931,350
Provisions	18	190,114	177,533
Current tax liability	9	139,652	9,837
Lease liability	19	161,168	140,910
Total Current Liabilities		**1,680,827**	**2,668,140**
Non-Current Liabilities			
Other payables	16	4,378	7,433
Financial liabilities	17	-	153,715
Provisions	18	41,033	45,826
Lease liability	19	-	161,169
Total Non-Current Liabilities		**45,411**	**368,142**
Total Liabilities		**1,726,238**	**3,036,282**
Net Assets		**9,138,212**	**5,098,374**
Equity			
Contributed equity	20	24,680,494	23,357,066
Reserves	21	908,864	395,425
Accumulated losses	22	(16,451,146)	(18,654,117)
Total Equity		**9,138,212**	**5,098,374**

The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

2026	Issued Capital $	Share-based Payment Reserve $	Options Premium Reserve $	Foreign Currency Translation Reserve $	Accumulated Losses $	Total Equity $
At 1 July 2025	**23,357,066**	**395,425**	**-**	**-**	**(18,654,117)**	**5,098,374**
Profit for the year	-	-	-	-	2,202,971	2,202,971
Total comprehensive profit for the year	**-**	**-**	**-**	**-**	**2,202,971**	**2,202,971**
Transactions with owners in their capacity as owners:						
Share based payments expense	-	232,698	-	-	-	232,698
Conversion of Class G performance rights to ordinary shares	80,673	(80,673)	-	-	-	-
Issue of shares and options - capital raise	1,369,146		361,415	-	-	1,730,561
Transaction costs on capital raise	(126,392)	-	-	-	-	(126,392)
Total by Transactions with owners in their capacity as owners:	**1,323,428**	**152,025**	**361,415**	**-**	**-**	**1,836,867**
At 30 June 2026	**24,680,494**	**547,450**	**361,415**	**-**	**(16,451,146)**	**9,138,212**

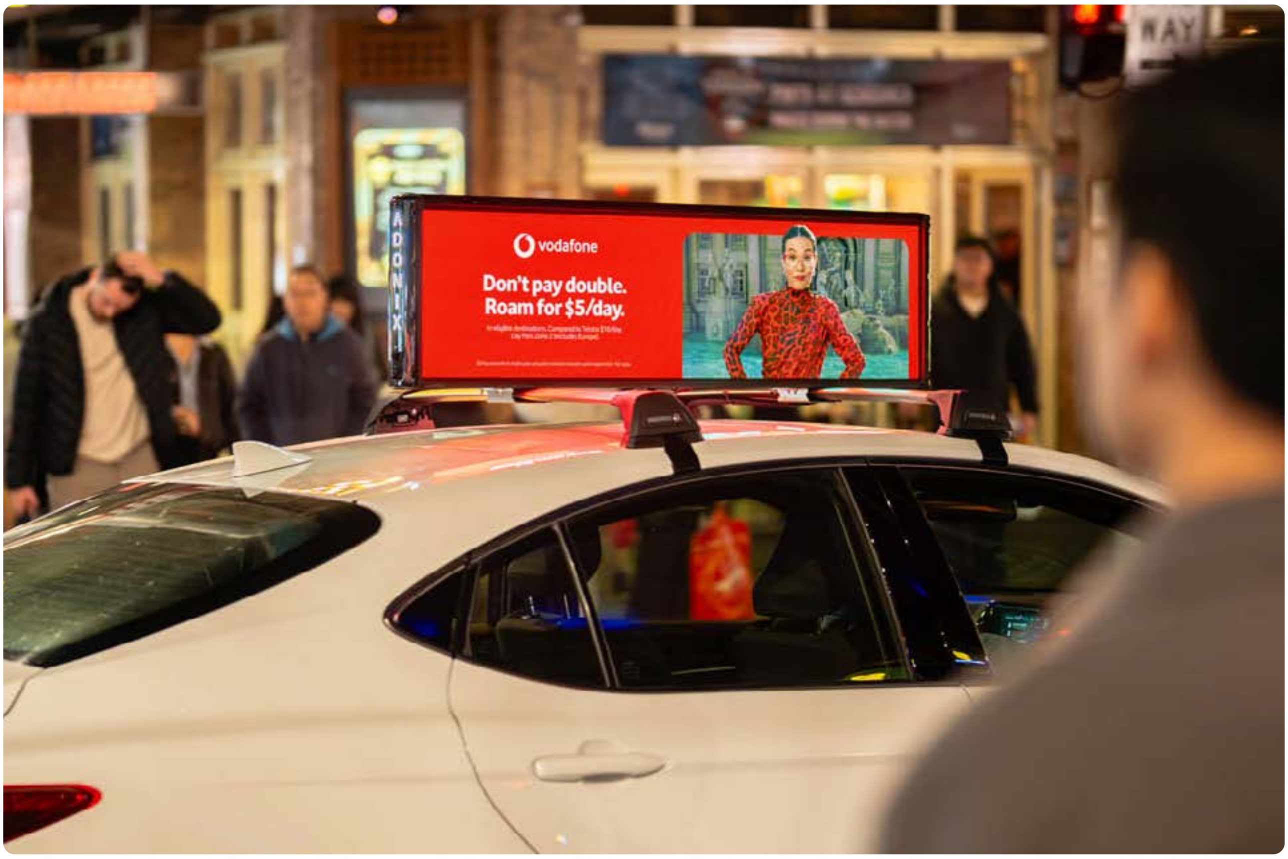
2025	Issued Capital $	Share-based Payment Reserve $	Options Premium Reserve $	Foreign Currency Translation Reserve $	Accumulated Losses $	Total Equity $
At 1 July 2024	**23,107,803**	**1,701,738**	**-**	**(35,319)**	**(20,355,336)**	**4,418,886**
Profit for the year	-	-	-	-	116,182	116,182
Exchange differences on translation of foreign operations	-	-	-	24,782	-	24,782
Reversal of cumulative exchange differences on translation of discontinued foreign operations	-	-	-	10,537	-	10,537
Total comprehensive profit for the year	**-**	**-**	**-**	**35,319**	**116,182**	**151,501**
Transactions with owners in their capacity as owners:						
Share based payments expense	-	420,522	-	-	-	420,522
Issue of shares - Tranche 3 Liquid Think-ing deferred consideration (5,121,124 shares)	87,463	-	-	-	-	87,463
Issue of shares - Motio Management (853,939 shares)	20,000	-	-	-	-	20,000
Lapsed performance rights - Classes C/D/E	-	(1,139,894)	-	-	1,139,894	-
Lapsed performance rights - Class F	-	(9,162)	-	-	9,162	-
Lapsed performance options - MXO-OPT03 / MXOOPT04 / MXOOPT05	-	(435,980)	-	-	435,980	-
Conversion of Class F performance rights to ordinary shares	56,700	(56,700)	-	-	-	-
Conversion of Class G performance rights to ordinary shares	85,100	(85,100)	-	-	-	-
Total by Transactions with owners in their capacity as owners:	**249,263**	**(1,306,314)**	**-**	**-**	**1,585,037**	**527,986**
At 30 June 2025	**23,357,066**	**395,425**	**-**	**-**	**(18,654,117)**	**5,098,374**

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF CASH FLOWS

	Notes	30-Jun-26	30-Jun-25
		$	$
Cash flows from operating activities			
Receipts from customers		10,041,952	11,937,631
Payments to suppliers and employees		(7,814,981)	(9,710,566)
Cash generated from operating activities		**2,226,971**	**2,227,066**
Interest received		73,008	3,802
Income Tax paid		(6,123)	-
Net cash inflow from operating activities	**28**	**2,293,856**	**2,230,868**
Cash flows from investing activities			
Payments for property, plant and equipment		(1,027,575)	(303,824)
Payments for intangibles		(5,000)	(45,144)
(Payments for)/proceeds from term deposits		(3,073)	19,370
Proceeds from sale of subsidiary (Spawtz), net of cash disposed of		-	1,215,000
Payments for investment in financial assets		(300,000)	-
Net cash (outflow)/inflow investing activities		**(1,335,648)**	**885,402**
Cash flows from financing activities			
Interest paid		(51,258)	(191,495)
Repayment of borrowings		(1,066,979)	(1,113,578)
Lease payments		(158,117)	(149,035)
Proceeds from issuance of shares and options (net of transaction costs)		1,604,169	-
Net cash inflow/(outflow) from financing activities		**327,815**	**(1,454,108)**
Cash and cash equivalents at the beginning of the year		2,651,901	989,739
Net increase in cash and cash equivalents		1,286,023	1,662,162
Cash and cash equivalents at the end of the year	**10**	**3,937,924**	**2,651,901**

The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes.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01

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

01 REPORTING ENTITY

Motio Limited (the "Company" or "Motio") is a company limited by shares domiciled in Australia. The company was incorporated on 17 December 2010 and is listed on the Australian Securities Exchange (ASX: MXO) from 19 December 2014. The Company's registered office and principal place of business is at L8, 140 Arthur Street, North Sydney, NSW, 2060.

The Annual Financial Report (Consolidated Financial Statements) of the Company as at and for the year ended 30 June 2026 comprises the Company and its subsidiaries together referred to as the Group or consolidated entity. The comparative information represents the financial position of the Group as at 30 June 2025 and the Group's performance for the year 1 July 2024 to 30 June 2025.

The Group is a for-profit entity and is primarily involved in media, production and supply within Australia.

02 BASIS OF PREPARATION

A. Statement of Compliance

These consolidated financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (AASBs) (including Australian interpretations) adopted by the Australian Accounting Standards Board (AASB) and the Corporations Act 2001 (Cth). The consolidated financial statements comply with International Financial Reporting Standards (IFRS) and interpretations adopted by the International Accounting Standards Board (IASB).

The consolidated financial statements were approved and authorised by the Board of Directors on 14 August 2026.

B. Basis of measurement

These consolidated financial statements have been prepared on the historical cost basis, modified where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities.

C. Functional and presentation currency

These consolidated financial statements are presented in Australian dollars, which is the Company's functional currency and the presentation currency of the Group.

D. Going concern

The consolidated financial statements have been prepared on a going concern basis, which contemplates the continuity of normal business activities and realisation of asset and settlement of liabilities in the ordinary course of business. Management has considered the Group's liquidity position, any risks to the cash flows and funding, and the Group's outlook.

The Directors considered financial forecasts, including forecast scenarios for at least 12 months from the date of the approval of the year-end financial statements. The forecasts support the preparation of the financial statements on a going concern basis, based on the consistent revenue growth from the Group's activities throughout the upcoming financial year.

E. Use of estimates and judgements

In preparing these consolidated financial statements, management has made judgements, estimates and assumptions that affect the application of the Group's accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year or in the year of the revision and future years if the revision affects both current and future years. In particular, information about significant areas of estimation, uncertainty and critical judgments used in applying accounting policies that have the most significant effect on the amounts recognised in the consolidated financial statements are described below:

i. Share-based payment arrangements

In relation to performance shares, the Group measures the cost of equity settled share-based payments at fair value at the grant date. The expense recognised in the Consolidated Statement of Profit or Loss and Other Comprehensive Income considers management's assessment of the associated performance milestones being achieved.

ii. Estimated impairment of non-current assets other than goodwill & other indefinite life intangible assets

The Group assesses impairment at each reporting date by evaluating conditions specific to the Group that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. The Directors believe no impairment trigger exists and the cash generating unit related to non-current assets continues to be profitable.

iii. Deferred tax assets

The Group expects to have carried forward tax losses, which have been recognised as deferred tax assets. The utilisation of tax losses is subject to the Group passing the required Continuity of Ownership and/or Same Business Test rules at the time the losses are expected to be utilised. Deferred tax assets are only recognised to the extent that it is probable that future maintainable profits will utilise the carry forward losses.

iv. Estimation of useful lives of assets

The consolidated entity determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated, or technically obsolete, or assets have been abandoned or sold.

v. Goodwill and other indefinite life intangible assets

The consolidated entity tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill and other indefinite life intangible assets have suffered any impairment, in accordance with the accounting policy stated in note 4(e). The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. These calculations require the use of assumptions, including estimated discount rates based on the current cost of capital and growth rates of the estimated future cash flows. Refer to note 14 for further information.

vi. Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience, historical collection rates and forward-looking information that is available. The allowance for expected credit losses, as disclosed in note 11(a), is calculated based on the information available at the time of preparation. The actual credit losses in future years may be higher or lower.

vii. Fair value measurement hierarchy

Assets and liabilities measured at fair value are measured using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- Level 3: Unobservable inputs for the asset or liability

Featured Campaign

UNILEVER AND REXONA

Sparking footy debates with full takeovers

How Venue Helped Rexona Rivals Become the #1 Non-Live Sport Show

To launch Rivals, the ultimate code-versus-code streaming title from Rexona and Kayo, Unilever activated a campaign across the Venue network, placing the brand at the centre of live match-day conversations.

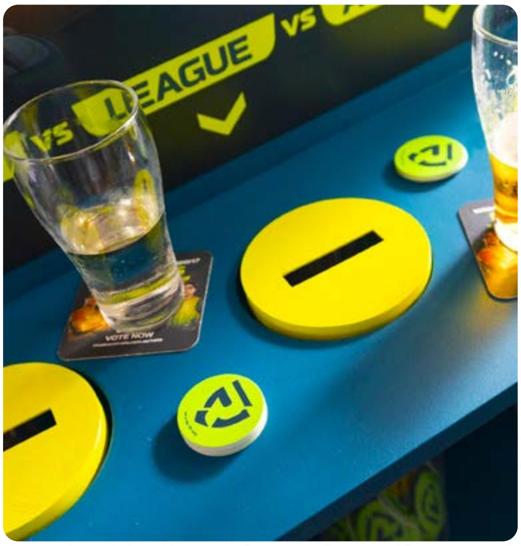
Targeting highly social, sport-engaged audiences, the campaign tapped into environments where debates unfold and rivalries thrive. Through a combination of digital display advertising and immersive venue activations, including branded bar runners, coasters and polling stations.

Unilever created a highly interactive presence during peak sporting moments. The campaign drove engagement in contextually relevant environments where fans were already gathering, discussing and defending their code of choice across the country.

Culminating with the Rexona social team visiting various Venue locations to film and interview punters with viral Aussie influencer, Will Taylor. Encouraging audiences to cast their vote, banter and engage with the brand natively in licensed Venues.

Rivals was born from the age-old debate around Australia's ultimate sport. And there is no place closer to that debate than the pub, right at the heart of the conversation and Motio Venue was the perfect place to bring this debate to life. The success of the show and galvanising the sporting debate saw Rivals become the #1 non-live sport show in Australia.

Silke Broers
Rexona Marketing Lead, Unilever



03 ADOPTION OF NEW AND REVISED ACCOUNTING STANDARDS

The consolidated entity has adopted all new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatory for the current reporting period. Management assessed that these new or amended standards and interpretations had no material impact to the financial statements.

Australian Accounting Standards and Interpretations that have been issued or amended but are not yet mandatory, have not been early adopted by the consolidated entity for the annual reporting period ending 30 June 2026. The consolidated entity's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the consolidated entity, are set out below.

AASB 18 Presentation and Disclosure in Financial Statements

Effective from 1 January 2027 (early adoption allowed), AASB 18 replaces IAS 1 with updated presentation rules but no changes to recognition or measurement. It introduces two required subtotals in the profit or loss statement:

- Operating profit
- Profit before financing and income taxes

It also adds new disclosure requirements for management-defined performance measures like EBITDA (earnings before interest, taxes, depreciation and amortisation) and provides clearer guidance on how to group and present information. The consolidated entity will adopt the standard from 1 July 2027, with significant changes expected to the layout of the statement of profit or loss and other comprehensive income.

04 MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policy information set out below has been applied consistently to all years presented in these consolidated financial statements and have been applied consistently by the Group entities.

A. Principles of Consolidation

The consolidated financial statements incorporate the assets and liabilities of Motio Limited (the "Company" or "Parent Entity") as at 30 June 2026 and the results of its subsidiaries for the year. Motio Limited and its subsidiaries together are referred to in this financial report as the Group or the consolidated entity.

Subsidiaries are all entities (including structured entities) over which the Group has control. The Group controls an entity when the Group 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 to direct the activities of the entity.

Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.

The acquisition method of accounting is used to account for business combinations by the Group.

Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred.

Where the consolidated entity loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and noncontrolling interest in the subsidiary together with any cumulative translation differences recognised in equity. The consolidated entity recognises the fair value of the consideration received and the fair value of any investment retained together with any gain or loss in profit or loss.

B. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Managing Director/CEO.

C. Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and accumulated impairment losses. The carrying amount of plant and equipment is reviewed annually by the Directors to ensure it is not shown in the accounts at a value in excess of the recoverable amount of the asset.

Depreciation on assets is calculated using the straight-line method to allocate their cost, with effective lives as follows:

Asset Class	Years of Effective Life
Office Equipment	3-5
Fixtures & fittings	3-5
Site Structures	3-5
Software Intangibles	3
Leasehold Improvements	3

Depreciation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate. Gains and losses on disposals are determined by comparing the proceeds from disposal with the net carrying amount. These gains and losses are included in the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

Leasehold improvements are amortised over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

D. Revenue recognition

Revenue from our core operating media activities consists of Out-Of-Home advertising based on fixed term contracts. Revenue is net of goods and service tax.

Revenue from contracts with customers are recognised at an amount that reflects the consideration to which the consolidated entity is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the consolidated entity: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Interest income is recognised in the Statement of Profit or Loss and Other Comprehensive Income when it is received.

E. Intangible assets

Intangible assets acquired as part of a business combination, other than goodwill and contract rights, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised as profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

i. Contract rights

Contract rights have a finite useful life and are carried at cost less accumulated amortisation and impairment losses. Contract rights are tested for impairment when a trigger of impairment is evident.

ii. Goodwill

Goodwill arises on the acquisition of a business. Goodwill is not amortised. Instead, goodwill is tested annually for impairment, or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Impairment losses on goodwill are taken to profit or loss and are not subsequently reversed.

iii. Customer contracts

Customer contracts acquired in a business combination are amortised on a straight-line basis over the period of their expected benefit.

The majority of contracts are on a rolling term with some already having a life over 12 years. We have elected to use a 10 year term for amortisation.

F. Impairment of non-financial assets

Goodwill and other intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value- in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

G. Discontinued operations

A discontinued operation is a component of the consolidated entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single coordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale. The results of discontinued operations are presented separately on the face of the statement of profit or loss and other comprehensive income.

H. Share-based payments

In relation to performance shares, the Group measures the cost of equity settled-based payments at fair value at the grant date. The expense recognised in the Statement of Profit or Loss and Other Comprehensive income takes into account management's assessment of the associated performance milestones being achieved.

The fair value of the shares granted is recognised as an employee or director expense with corresponding increase in equity. The fair value is measured at grant date and spread over the expected vesting period.

I. Financial assets at Fair Value through other comprehensive income (FVOCI)

The Company's investment in unquoted equity securities, is designated as a financial asset at fair value through other comprehensive income (FVOCI). The investment is initially recognised at fair value, including directly attributable transaction costs, and is subsequently measured at fair value at each reporting date. Changes in fair value are recognised in other comprehensive income and accumulated in the FVOCI reserve within equity.

Upon derecognition of equity instruments designated as FVOCI, fair value gains and losses remain in OCI and are not recycled to profit or loss on disposal.

05 FINANCIAL RISK MANAGEMENT

The Group's activities expose it to a variety of financial risks: market risk (including currency risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Group.

The Group uses different methods to measure different types of risk to which it is exposed. The Board of Directors monitors and manages the financial risks relating to the operations of the Group through internal risk reports which analyses exposures by degree and magnitude of risks in domestic and international financial markets. The Group does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The group holds the following financial instruments:

	Notes	30-Jun-26 $	30-Jun-25 $
Financial assets			
Cash and cash equivalents	10	3,937,924	2,651,901
Trade and other receivables	11	2,041,118	1,907,416
Financial assets at fair value through other comprehensive income	12	300,000	-
Term deposits at amortised cost	12	111,155	108,082
Total		**6,390,197**	**4,667,399**
Financial liabilities			
Trade and other payables	16	1,194,271	1,415,943
Borrowings	17	-	1,085,064
Lease liabilities	19	161,168	302,079
Total		**1,355,439**	**2,803,086**

A. Market risk

i. Foreign currency risk

Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the entity's functional currency. The risk is measured using sensitivity analysis and cash flow forecasting. The Group manages foreign exchange risk by monitoring forecast cash flows in currencies other than the Australian dollar.

The Group has minimal exposure to foreign currency risk at the end of the year.

ii. Price risk

The Group has minimal exposure to price risk at the end of the year.

iii. Interest rate risk

The Group's exposure to interest rate risk and the effective weighted average interest rate for classes of financial assets and liabilities is set out below:

	Weighted average interest rate	30-Jun-26	Weighted average interest rate	30-Jun-25
Financial assets				
Cash and cash equivalents and term deposits	2.57%	4,049,079	0.15%	2,759,983

The Group does not have significant interest-bearing assets and percentage changes in interest rates would not have a material impact on the results. Group sensitivity to movement in interest rates is shown in the summarised sensitivity analysis table below:

	Carrying amount $	-100 bps	+100 bps
30-Jun-26			
Cash and cash equivalents and term deposits	4,049,079	-40,491	40,491
30-Jun-25			
Cash and cash equivalents and term deposits	2,759,983	-27,600	27,600

Trade and other payables and trade and other receivables are not subject to interest rate risk. Financial liabilities that were at a fixed rate have been extinguished, hence, are not subject to interest rate risk.

B. Credit risk

Generally, trade receivables are impaired when there is no reasonable expectation of recovery. Indicators of this include the failure of a debtor to engage in a payment plan, failure to make contractual payments for an extended period and/or cessation of enforcement activity.

C. Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash to meet commitments as and when they fall due. The Group's ability to raise equity funding in the market is paramount in this regard. The Group manages liquidity by monitoring forecast and actual cash flows.

The table below analyses the Group's financial liabilities into relevant maturity groupings. The amounts disclosed in the table include both interest and principal cash flows disclosed as contractual undiscounted cash flows and therefore may differ from their carrying amount in the statement of financial position. Balances due within 12 months equal their carrying amounts as the impact of discounting is not significant.

	0-6 months	7-12 months	>12 months	Total Contractual Cash Flow	Carrying amount
	$	$	$	$	$
2026					
Trade and other payables	1,185,293	1,631	7,347	1,194,271	1,194,271
Lease liabilities	83,770	83,771	-	167,541	161,168
2025					
Trade and other payables	1,407,409	911	7,623	1,415,943	1,415,943
Borrowings	499,393	499,393	156,363	1,155,149	1,085,064
Lease liabilities	79,058	79,059	167,541	325,658	302,079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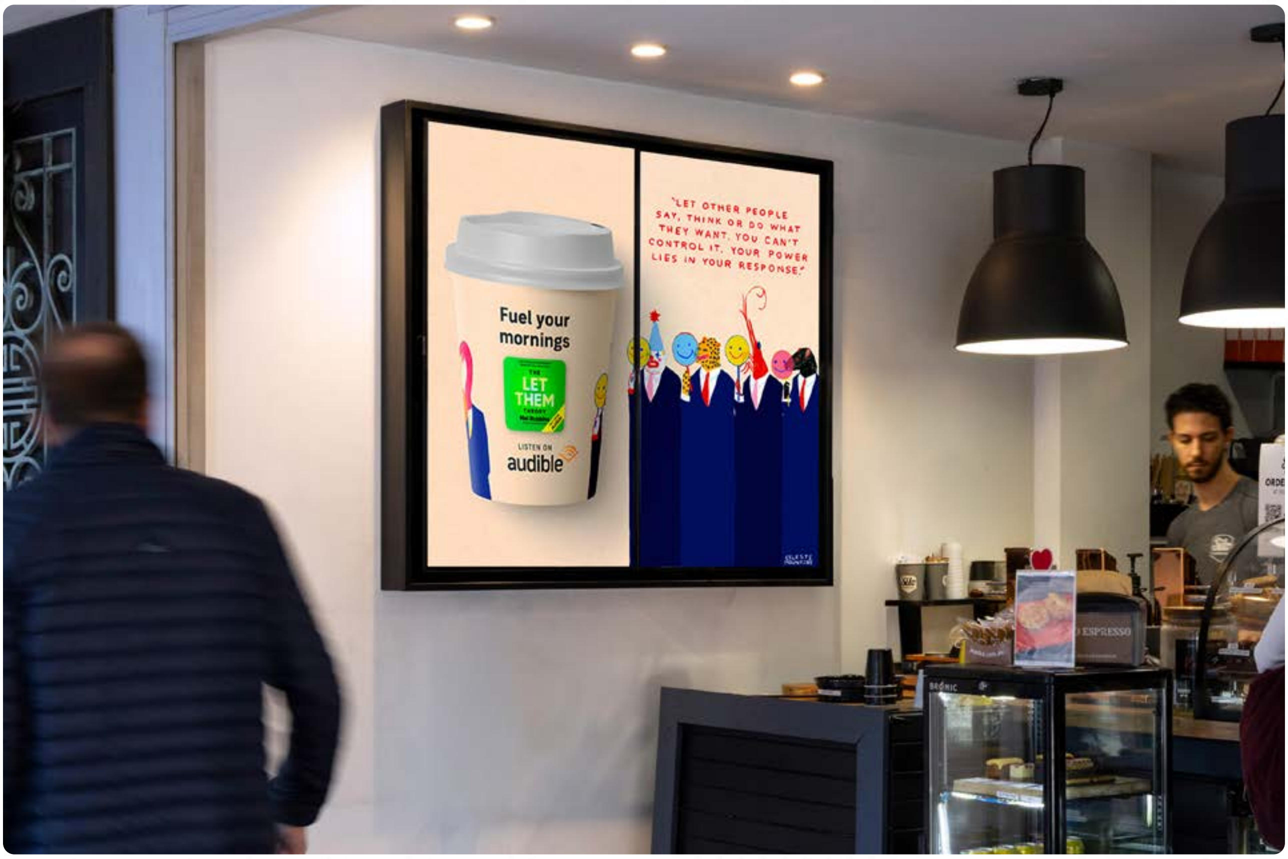
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06 SEGMENT INFORMATION

A. Basis for segment

Management has reviewed the Group's operations following the divestment of the Spawtz business on 31 March 2025 and deemed that the Group operations comprise the following sole reportable business segment, based on the Group's reporting systems. Comparative segment disclosures have been restated to the reflect the revised segment structure.

Operational Segments:

	Revenue $	Cash EBITDA $
2026		
Media	9,213,469	2,532,156
Total	**9,213,469**	**2,532,156**
2025		
Media	9,377,224	1,938,952
Total	**9,377,224**	**1,938,952**

Segment revenues and cash EBITDA are directly attributable to a segment and the relevant portion that can be allocated to a segment on a reasonable basis. Assets and liabilities are not disclosed as management tracks these as a group and on an annualised basis or as required.

Media revenue is derived through advertising sales to external customers.

With regards to the timing of satisfaction of performance obligations for media, 88% (2025: 88%) of the Group's revenue was recognised over time and 12% (2025: 12%) was recognised at a point in time.

B. Reconciliation of Cash EBITDA

The Board and executive management review the Cash EBITDA to monitor the business performance as it provides a better representation of financial performance in the ordinary course of business.

	30-Jun-26 $	30-Jun-25 $
CASH EBITDA[1]	**2,532,156**	**1,938,952**
Rent obligations	158,118	149,035
Non-cash operating expenditure	(220,407)	(418,888)
EBITDA	**2,469,867**	**1,669,099**
Depreciation and amortisation	(786,055)	(1,528,442)
Finance costs	(61,798)	(219,366)
Profit/(loss) before income tax from continuing operations	**1,622,014**	**(78,709)**

(1) Non-cash operating expenses include impairment expense, foreign exchange gains/losses on translation, non-cash profit/(loss) on PPE disposal and share-based payments.

07 REVENUE AND OTHER INCOME

The Group derives the following types of revenue from continuing operations:

	30-Jun-26 $	30-Jun-25 $
Revenue from Continuing Operations		
Media and other sales	9,213,469	9,377,224
Other Income		
Interest income	73,008	3,802
Other income	40,465	-
Total other income	113,473	3,802
Total	**9,326,942**	**9,381,026**

All revenue is recognised at a point in time or over time and are all generated in Australia. Refer to note 6 for further disaggregation of revenue.

08 EXPENSES

Profit for the year includes the following specific expenses:

Directors' fees and salaries	30-Jun-26 $	30-Jun-25 $
Directors' fees	465,000	513,613
Superannuation	30,000	29,932
Total	**495,000**	**543,545**

Share based payments - rights and options	30-Jun-26 $	30-Jun-25 $
Directors	108,833	209,722
Non-directors	123,865	230,800
Total	**232,698**	**440,522**

Personnel expenses	30-Jun-26 $	30-Jun-25 $
Wages and salaries (including provisions)	2,510,398	2,326,160
Superannuation	278,990	286,041
Payroll tax expense	149,772	145,024
Others	-	(10,130)
Total	**2,939,160**	**2,747,095**

Depreciation expenses	30-Jun-26 $	30-Jun-25 $
Property, plant and equipment	621,217	567,511
Right of use assets - buildings	127,290	127,290
Total	**748,507**	**694,801**

Finance costs	30-Jun-26 $	30-Jun-25 $
Interest on borrowings	33,173	191,577
Interest and finance charges on lease liabilities	18,475	27,789
Other finance charges	10,150	-
Total	**61,798**	**219,366**

Leases	30-Jun-26 $	30-Jun-25 $
Short-term lease payments	14,847	9,833
Total	**14,847**	**9,833**

09 INCOME TAX EXPENSE

A. Income Tax Expenses

	30-Jun-26 $	30-Jun-25 $
Current income tax expense	139,652	6,697
Deferred income tax benefit	(720,609)	-
Total income tax (benefit)/expense	**(580,957)**	**6,697**
Income tax benefit attributable to continuing operations	(580,957)	-
Income tax expense attributable to discontinuing operations	-	6,697
Total income tax (benefit)/expense	**(580,957)**	**6,697**

B. Reconciliation of income tax expense to prime facie tax payable

	30-Jun-26 $	30-Jun-25 $
Profit before income tax	1,622,014	116,182
Prima facie income tax at 25% (2025: 25%)	405,504	29,045
Non-deductible expenditure	72,431	347,177
Timing differences not recognised	-	(369,525)
Tax losses and temporary differences utilised in the current year	(338,283)	-
Prior year temporary differences now recognised	(29,484)	-
Previously unrecognised tax losses now recognised	(691,125)	-
Total Income tax (benefit)/expense	**(580,957)**	**6,697**

C. Recognised deferred tax assets arising on timing differences and losses at 25%

	30-Jun-26 $	30-Jun-25 $
Opening balance	-	-
Carry forward revenue losses	691,125	-
Deductible temporary differences	29,484	
Closing balance	**720,609**	**-**

D. Unrecognised deferred tax assets arising on timing differences and losses at 25%

	30-Jun-26 $	30-Jun-25 $
Carry forward revenue losses - Australia	-	951,856
Deductible temporary differences	-	320,449

E. Current Tax Liability

	30-Jun-26 $	30-Jun-25 $
Current tax liability	139,652	9,837
Total current tax liability	**139,652**	**9,837**

The tax benefits of the above deferred tax assets will only be obtained if:

- **i.** The Group derives future assessable income of a nature and of an amount sufficient to enable the benefits to be utilised;
- **ii.** The Group continues to comply with the conditions for deductibility imposed by law;
- **iii.** No changes in income tax legislation adversely affect the consolidated entity from utilising the benefits;
- **iv.** Tax consolidation

  Motio Limited and its wholly-owned Australian subsidiaries implemented the tax consolidation regime as of 1 July 2019. The formal notification of formation of the income tax consolidated group has been lodged with the Australian Taxation Office.

10 CASH AND CASH EQUIVALENTS

A. Reconciliation to cash at the end of the year

	30-Jun-26 $	30-Jun-25 $
Cash and cash equivalents	3,937,924	2,651,901

The Group does not have any restrictions on any cash held at bank or on hand.

The above figures agree to the cash and cash equivalents at the end of the financial year as shown in the statement of cash flows.

B. Interest rate risk exposure

The Group's exposure to interest rate risk is discussed in note 5(a)(iii).

11 TRADE AND OTHER RECEIVABLES

	30-Jun-26 $	30-Jun-25 $
Current		
Trade receivables	2,025,385	1,905,436
Other receivables	15,733	1,980
Total Current	**2,041,118**	**1,907,416**

A. Expected credit losses

We have recorded expected credit losses of $11,087 (2025: $23,588) against the trade receivables. The ageing of the trade receivables is as follows:

	Carrying amount 2026 $	Carrying amount 2025 $
Current	1,897,194	1,640,329
Less than 3 months overdue	131,136	244,472
4 to 6 months overdue	2,424	24,297
Over 6 months overdue	(5,369)	(3,662)
Total	**2,025,385**	**1,905,436**

Movements in the allowance for expected credit losses are as follows:

Consolidated	Carrying amount 2026 $	Carrying amount 2025 $
Opening balance	23,588	56,485
Movements	3,674	(5,582)
Receivables written off during the year as uncollectable	(16,175)	(27,315)
Closing Balance	**11,087**	**23,588**

B. Fair value and credit risk

Due to the short-term nature of these receivables, their carrying amount is assumed to approximate their fair value.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivables mentioned above. Refer to note 5 for more information on the risk management policy of the group and the credit quality of the Group's trade receivables.

12 FINANCIAL ASSETS

Financial Assets at amortised cost

	30-Jun-26 $	30-Jun-25 $
Current		
Term deposits at amortised cost	111,155	108,082
Total	**111,155**	**108,082**
Reconciliation:		
Balance at the beginning of the year	108,082	127,453
Additions/(Derecognition)	3,073	(1)
Term deposit matured	-	(19,370)
Balance at the end of year	**111,155**	**108,082**

Financial Assets at fair value through other comprehensive income

	30-Jun-26 $	30-Jun-25 $
Non-Current		
Investment in unquoted equity instruments	300,000	-
Total	**300,000**	**-**
Reconciliation:		
Balance at the beginning of the year	-	-
Additions	300,000	-
Balance at the end of year	**300,000**	**-**

Fair value hierarchy

The investment has been classified as a Level 3 fair value measurement under the fair value hierarchy in AASB 13 Fair Value Measurement, as the shares are not quoted in an active market and the valuation incorporates significant unobservable inputs. Fair value is determined using appropriate valuation techniques, taking into consideration recent transactions, market-based evidence and company-specific information where available. Changes in fair value are recognised in other comprehensive income.

As at 30 June 2026, management assessed that the acquisition price represents the fair value of the unquoted equity instrument as the acquisition was an arm’s length transaction and that there are no events or changes in circumstances have occurred since acquisition.

13 PLANT AND EQUIPMENT

	30-Jun-26 $	30-Jun-25 $
Plant and equipment - at cost	3,809,379	2,940,944
Less: Accumulated depreciation	(2,554,546)	(2,087,000)
Carrying amount of plant and equipment	**1,254,833**	**853,944**

Reconciliation

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	30-Jun-26 $	30-Jun-25 $
Balance at the beginning of year	853,944	1,117,631
Additions	1,027,575	333,805
Disposals	(5,469)	(29,674)
Depreciation expense - continuing operations	(621,217)	(567,511)
Depreciation expense - discontinued operations	-	(307)
Balance at the end of year	**1,254,833**	**853,944**

14 INTANGIBLES

Reconciliations of the written-down values at the beginning and end of the current and previous financial year are set out below:

	30-Jun-26 $	30-Jun-25 $
Goodwill	2,253,138	2,253,138
Accumulated impairment	-	-
Net Goodwill	**2,253,138**	**2,253,138**
Contract rights	1,950,385	1,950,385
Accumulated amortisation	(1,950,385)	(1,932,717)
Net Contract rights	**-**	**17,668**
Software	154,135	149,475
Accumulated amortisation	(127,900)	(108,360)
Net Software	**26,235**	**41,115**
Balance at the end of year	**2,279,373**	**2,311,921**

	Goodwill $	Contract Rights $	Software	Other $	Total $
Balance at 1 July 2024	2,731,607	918,085	586,561	43,264	4,279,517
Additions	-	-	45,143	-	45,143
Disposals	(478,469)	(65,134)	(528,188)	(18,294)	(1,090,085)
Amortisation expense - continuing operations	-	(828,307)	(5,333)		(833,640)
Amortisation expense - discontinued operations		(6,975)	(57,069)	(24,970)	(89,014)
Balance at 30 June 2025	**2,253,138**	**17,668**	**41,115**	**-**	**2,311,921**
Additions	-	-	5,000	-	5,000
Amortisation expense	-	(17,668)	(19,880)	-	(37,548)
Balance at 30 June 2026	**2,253,138**	**-**	**26,235**	**-**	**2,279,373**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Goodwill Impairment Testing

Goodwill acquired through business combinations has been allocated to the following cash-generating units:

Goodwill	30-Jun-26 $	30-Jun-25 $
Motio Health Pty Ltd	2,253,138	2,253,138
	2,253,138	**2,253,138**

Motio Health Pty Ltd

Goodwill arising from the acquisition of Motio Health Pty Ltd has been allocated to the Motio Health cash-generating unit (CGU). The recoverable amount of the CGU has been determined using a value-in-use (VIU) model. The VIU calculation is based on cash flow projections derived from management-approved budgets covering a five-year period.

A. Key assumptions

The following key assumptions have been used in the VIU calculation:

- **Discount rate:** 18% reflecting current market assessments of the time value of money and the risks specific to the CGU
- **Revenue growth rate:** average annual growth of 9% over the forecast period
- **EBIT margin:** average margin of 48% over the forecast period
- **Terminal growth rate:** 2.5% applied beyond the five-year period and not exceeding long-term industry growth expectations

These assumptions are based on historical performance and management's expectations of future market conditions.

Based on the above assumptions, the recoverable amount of the CGU exceeds its carrying amount and no impairment has been recognised.

B. Sensitivity Analysis

Sensitivity analysis has been performed to assess the impact of reasonably possible changes in key assumptions.

The following changes, considered in isolation, would reduce the recoverable amount of the CGU below its carrying amount, resulting in an impairment of goodwill, but are not considered reasonably possible by Motio management:

- **Average revenue annual growth rate:** decrease from +9.0% to -7.0% (sensitivity case)
- **Discount rate:** increase from 18% to approximately 78%

Management considers that no reasonably possible change in other key assumptions, including operating margins, would result in the carrying amount exceeding the recoverable amount.

15 RIGHT OF USE ASSETS

	30-Jun-26	30-Jun-25
	$	$
Land and buildings - right of use	424,301	424,301
Less: Accumulated depreciation	(297,011)	(169,720)
Balance at end of year	**127,290**	**254,581**

The consolidated entity leases land and buildings for its office under an agreement of three years to 30 June 2027. Amortisation expense for the year amounted to $127,290 (2025: $127,290).

16 TRADE AND OTHER PAYABLES

Trade and other payables are non-interest-bearing liabilities stated at cost and are predominantly settled within 30 days. The carrying amounts of trade and other payables are assumed to be the same as their fair values, due to their short-term nature.

	30-Jun-26 $	30-Jun-25 $
Current		
Trade creditors	85,259	207,578
Accrued expenses	606,298	584,511
GST and PAYG withholding payable	208,151	181,359
Contract liabilities	242,307	333,741
Other payables	47,878	101,321
Total Current	**1,189,893**	**1,408,510**
Non-Current		
Other payables	4,378	7,433
Total Non-Current	**4,378**	**7,433**

17 FINANCIAL LIABILITIES

	30-Jun-26 $	30-Jun-25 $
Current		
Borrowings - Loan acquisition Café and Venue	-	931,350
Total Current	**-**	**931,350**
Non-Current		
Borrowings - Loan acquisition Café and Venue	-	153,715
Total Non-Current	**-**	**153,715**

On 31 October 2025, Motio settled the outstanding balance in full, discharging its liability to oOh! media.


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40
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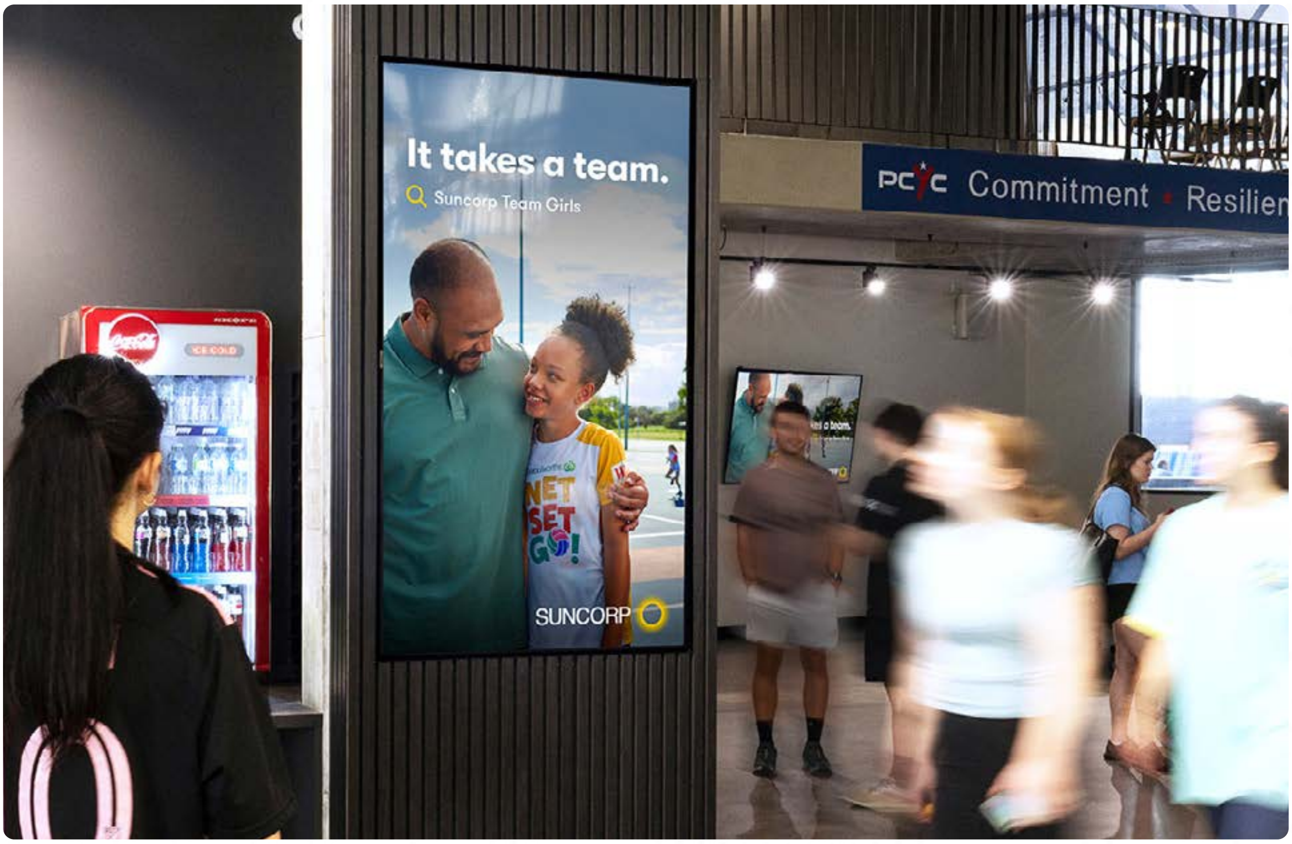
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18 PROVISIONS

	30-Jun-26 $	30-Jun-25 $
Current		
Provision for annual leave	177,452	177,533
Make good provision	12,662	-
Total Current	**190,114**	**177,533**
Non-Current		
Provision for long service leave	41,033	34,431
Make good provision	-	11,395
Total Non-Current	**41,033**	**45,826**
Balance at end of year	**231,147**	**223,359**

19 LEASE LIABILITIES

	30-Jun-26 $	30-Jun-25 $
Lease liability - current	161,168	140,910
Lease liability - non-current	-	161,169
Balance at end of year	**161,168**	**302,079**

Future lease payments due as follows:

	30-Jun-26 $	30-Jun-25 $
Within one year	167,541	158,118
One to five years	-	167,540
Total	**167,541**	**325,658**

20 ISSUED CAPITAL

A. Share Capital

	30-Jun-26 Shares	30-Jun-26 $	30-Jun-25 Shares	30-Jun-25 $
Fully Paid	316,622,131	24,680,494	278,503,409	23,357,066

B. Movements in ordinary share capital

	# Shares	Fair Value	$
Opening balance at beginning of year 1 July 2025	278,503,409		23,357,066
Issue of shares – Motio Employees	3,507,500	0.023	80,673
Capital Raise	34,611,222	0.040	1,369,147
Transaction costs on capital raise	-		(126,392)
Balance at end of year 30 June 2026	**316,622,131**		**24,680,494**

	# Shares	Fair Value	$
Opening balance at beginning of year 1 July 2024	268,198,346		23,107,803
Issue of shares – Motio Employees	630,000	0.090	56,700
Issue of shares – Motio Employees	412,433	0.024	10,000
Issue of shares – Motio Employees	441,506	0.023	10,000
Issue of shares – Motio Employees	3,700,000	0.023	85,100
Contingent consideration for the acquisition of Liquid Thinking	5,121,124	0.019	87,463
Balance at end of year 30 June 2025	**278,503,409**		**23,357,066**

Ordinary shares

Ordinary shares participate in dividends and the proceeds on winding up of the entity in proportion to the number of shares held. Shares have no par value.

At shareholders' meetings, each ordinary share is entitled to one vote per share when a poll is called, otherwise each shareholder has one vote on a show of hands.

There is no current on-market share buy-back.

Capital risk management

The Group's capital includes share capital, reserves and accumulated losses. The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders.

The Group manages the capital structure and adjusts it in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to achieve this, the Group may issue new shares in order to meet its financial obligations. The group does not have externally imposed capital requirements.

i. Shares

There were no ordinary fully paid shares issued to employees during the year in connection with their remuneration. (2025: 853,939 ordinary fully paid shares)

ii. Options

During the year, Motio issued the following Options

- 34,611,222 MXOOPT8 Options expiring 04 November 2027 as part of the conditions of the capital raise
- 4,000,000 MXOOPT9 Options expiring 19 December 2027 to corporate advisers

(2025: nil options)

iii. Performance Rights – CEO & Employees

During the year, Motio issued the following Performance Rights

- 4,000,000 Performance Units expiring 30 November 2029

(2025: 7,207,500 Class G Performance Rights expiring 31 October 2026, 5,000,000 Class H Performance Rights expiring 30 November 2027, 13,409,917 Performance Units expiring 30 November 2029)

Refer to note 30 for further details.

21 RESERVES

Reserves:	30-Jun-26 $	30-Jun-25 $
Share-based payments reserve	547,450	395,425
Options reserve	361,415	-
Balance at the end of the year	**908,865**	**395,425**

Share based payments reserve:	30-Jun-26 $	30-Jun-25 $
Balance at the beginning of the year	395,425	1,701,738
Performance rights and options vesting expense	232,698	420,522
Lapsed Performance rights Class C/D/E	-	(1,139,894)
Lapsed Performance rights Class F	-	(9,162)
Conversion of performance rights to ordinary shares Class F	-	(56,700)
Lapsed performance options - MXOOPT03/MXOOPT04/MXOOPT05	-	(435,981)
Conversion of performance rights to ordinary shares Class G	(80,673)	(85,100)
Balance at the end of the year	**547,450**	**395,425**

Options Reserves:	30-Jun-26 $	30-Jun-25 $
Balance at the beginning of the year	-	-
Issue of options - capital raise	361,415	-
Balance at the end of the year	**361,415**	**-**

Foreign currency translation reserve:	30-Jun-26 $	30-Jun-25 $
Balance at the beginning of the year	-	(35,319)
Exchange difference arising on translation of foreign operations	-	24,782
Reversal of cumulative exchange differences on translation of discontinued foreign operations	-	10,537
Balance at the end of the year	**-**	**-**

Refer to note 30 for further details.

Nature and Purposes of Reserves

A. Share-based Payments Reserve

This reserve is used to record the value of equity benefits to employees, management personnel, chairman, non-executive directors and consultants as part of their remuneration. When the performance shares are converted or lapsed the amount recorded in the Share-based Payments Reserve relevant to those performance shares is transferred to share capital.

B. Options Reserve

This reserve records the fair value of options issued as part of the capital raise. When the options are converted the amount recorded in the Options Reserve is transferred to share capital.

C. Foreign Currency Translation Reserve

The foreign currency translation reserve records exchange differences arising on translation of foreign controlled entities. The exchange differences arising are recognised in other comprehensive income and are accumulated within a separate reserve within equity. With the disposal of the foreign controlled entities on 31 March 2025, the foreign currency translation reserve was reclassified to profit or loss.

22 ACCUMULATED LOSSES

	30-Jun-26	30-Jun-25
	$	$
Accumulated losses at the beginning of the financial year	(18,654,117)	(20,355,336)
Net profit attributable to members of the Company	2,202,971	116,182
Lapsed performance rights - Classes C/D/E	-	1,139,894
Lapsed performance rights - Class F	-	9,162
Options lapsed	-	435,981
Accumulated losses at the end of the financial year	**(16,451,146)**	**(18,654,117)**

23 INTERESTS IN ASSOCIATES

There are no current interests in associates. Contact Light Pty Ltd was deregistered 20 November 2024. Any interest in the associate has been derecognised.

24 RELATED PARTY TRANSACTIONS

A. Parent entity and Subsidiaries

Motio Limited is the ultimate parent of the Group and the structure is set out below:

Parent entity	Country of incorporation	Class of shares	Ownership interest 2026	Ownership interest 2025
Motio Limited	**Australia**	**Ordinary**	**N/A**	**N/A**
Subsidiaries:				
Motio Media Pty Ltd	Australia	Ordinary	100%	100%
Motio Hospitality Pty Ltd	Australia	Ordinary	100%	100%
Motio Operations Pty Ltd	Australia	Ordinary	100%	100%
Motio Health Pty Ltd	Australia	Ordinary	100%	100%
Motio Play Pty Ltd	Australia	Ordinary	100%	100%
Motio Campus Pty Ltd	Australia	Ordinary	100%	100%
Lunalite International Pty Ltd	Australia	Ordinary	100%	100%

B. Transactions with Key Management Personnel

Key management personnel compensation is as follows:

	30-Jun-26 $	30-Jun-25 $
Short term benefits	459,749	494,062
Long term benefits	36,168	34,847
Share based payments	108,833	209,722
Total	**604,750**	**738,631**

There were no other transactions or related outstanding balances with related parties at the current and previous reporting date.

25 REMUNERATION OF AUDITORS

	Period Related	30-Jun-26	30-Jun-25
		$	$
Amounts received or due and receivable by Nexia Sydney Audit Pty Ltd for:			
An audit or review of the financial report of the entity	FY25	-	104,178
	FY26	99,756	-
Total - Nexia Sydney Audit Pty Ltd		**99,756**	**104,178**
Amounts received or due and receivable by HLB Mann Judd for:			
An audit or review of the financial report of the entity	FY24	-	26,141
Amounts received or due and receivable by HLB Mann Judd for:			
Other services in relation to the entity and any other entity in the consolidated group - Income tax		-	21,060
Total - HLB Mann Judd		**-**	**47,201**

26 GUARANTEES AND COMMITMENTS

Bank guarantee of $77,452 (2025: $77,452) is issued to lessor as part of the Group's lease obligation.

The Group had capital commitments of $23,508 for various equipment (2025: nil). There were no other contingent liabilities or contingent assets noted for the Group for the year ended 30 June 2026 (2025: $nil).

27 EVENTS OCCURRING AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect:

i. the Group's operations, or
ii. the results of those operations, or
iii. the Group's state of affairs

in future financial years.

28 CASH FLOW INFORMATION

A. Reconciliation of Profit/(Loss) After Income Tax to Net Cash Inflow from Operating Activities

	30-Jun-26	30-Jun-25
	$	$
Net profit for the year	**2,202,971**	**116,182**
Adjustments for:		
Amortisation expense	37,548	922,654
Depreciation expense	748,507	695,106
Impairment costs - accounts receivable	(3,673)	8,033
Interest on financial liabilities included in financing activities	33,172	191,495
Fair value gain on contingent consideration	-	(10,372)
Loss on disposal PPE	495	27,351
Share based payments	232,698	440,522
Net cash provided by operating activities before change in assets and liabilities	**3,251,718**	**2,390,971**
Change in assets and liabilities:		
Trade receivables, other receivables, and other assets	(175,365)	(37,441)
Trade and other payables	(199,489)	(111,881)
Provisions	7,788	(6,896)
Tax assets and liabilities	(590,796)	(3,885)
Net cash inflow from operating activities	**2,293,856**	**2,230,868**

B. Changes in Liabilities Arising from Financing Activities

	Vendor-Financing loan	Lease liability	Total
	$	$	$
Balance at 1 July 2024	**2,198,642**	**424,464**	**2,623,106**
Net cash used in financing activities	(1,305,072)	(149,035)	(1,454,107)
Interest charges	191,495	26,649	218,144
Balance at 30 June 2025	**1,085,065**	**302,078**	**1,387,143**
Net cash used in financing activities	(1,118,237)	(158,117)	(1,276,354)
Interest charges	33,172	17,207	50,379
Balance at 30 June 2026	**-**	**161,168**	**161,168**

29 EARNINGS PER SHARE

Basic and diluted profit/(loss) per share

The calculation of basic and diluted profit/(loss) per share at 30 June 2026 was based on the profit attributable to ordinary shareholders of $2,202,971 (2025: $116,182) and a weighted average number of ordinary shares outstanding during the year ended 30 June 2026 of 303,937,896 (2025: 275,011,385) calculated as follows:

	30-Jun-26	30-Jun-25
	$	$
Profit/(Loss) attributable to ordinary shareholders - Continuing operations	2,202,971	(78,709)
Profit attributable to ordinary shareholders - Discontinued operations	-	194,891
Basic Weighted average number of ordinary shares	303,937,896	275,011,385
Diluted Weighted average number of ordinary shares	324,237,923	280,011,385
Basic profit/(loss) per share (cents per share) - Continuing operations	0.72	(0.03)
Diluted profit/(loss) per share (cents per share) - Continuing operations	0.68	(0.03)
Basic and diluted profit per share (cents per share) - Discontinued operations	-	0.07

The impact of the potential ordinary shares to the loss per share attributable to continuing operations as at 30 June 2025 is anti-dilutive; hence, the basic and diluted loss and earnings per share are considered equal.

30 SHARE BASED PAYMENTS AND OPTIONS

As at 30 June 2026 the Group had the following share-based payment arrangements:

A. Performance rights granted that existed during the year are as follows:

	PERFORMANCE RIGHTS	
	Class G	**Class H**
Tranche #	N/A	N/A
Code	MXOPR7	MXOPR8
Grant date	25/10/2024	04/07/2024
Expiry date	31/10/2026	30/11/2027
Number granted	7,207,500	5,000,000
Number vested	7,207,500	5,000,000
Number exercised	7,207,500	-
Performance Milestone	N/A	N/A
Granted to	Employees	Directors & Employees

In each instance, Motio Limited has issued performance rights.

Each performance right in Class G & Class H entitles the holder to convert into one fully paid ordinary share in the Company after the vesting date and prior to the expiry date. Class G vested immediately. Class H vested subject to continued employment until 01 July 2025.

The assessed fair values of the performance rights were determined using a Monte Carlo pricing model, taking into account the exercise price, term of performance rights, the share price at grant date and expected price volatility of the underlying share, expected dividend yield and the risk-free interest rate for the term of the performance rights.

The inputs to the model used were:

	Class G	**Class H**
Dividend yield	-	-
Expected volatility (%)	-	-
Risk-free interest rate (%)	-	-
Expected life of options (years)	2	3
Option exercise price ($)	-	-
Share price at grant date ($)	0.027	0.019
Value of performance rights ($)	0.023	0.017
Share based payment expense FY26 ($)	**-**	**-**
Share based payment expense FY25 ($)	**165,773**	**90,055**

B. Performance options granted that existed during the year are as follows:

	OPTIONS		
	MXOPU	MXOPU	MXOOPT9
Tranche #	N/A	N/A	N/A
Code	MXOPU	MXOPU	MXOOPT9
Grant date	11-Dec-24	11-Dec-24	19-Dec-25
Expiry date	30-Nov-29	30-Nov-29	19-Dec-27
Number granted	13,409,917	4,000,000	4,000,000
Number vested	5,048,342	1,542,134	4,000,000
Number exercised	-	-	-
Performance Milestone	90-day VWAP prior to YE Yr 1: $0.033 Yr 2: $0.0363 Yr 3: $0.040	90-day VWAP prior to YE Yr 1: $0.033 Yr 2: $0.0363 Yr 3: $0.040	Continuation of Corporate advisory services
Granted to	Director	Employees	External

In each instance, Motio Limited has issued performance options.

Class MXOPU: Each performance option will convert into ordinary shares of Motio Limited upon achievement of the performance milestones. The assessed fair values of the options were determined using a Monte Carlo pricing model, taking into account the exercise price, term of option, the share price at grant date and expected price volatility of the underlying share, expected dividend yield and the risk-free interest rate for the term of the option.

Class MXOOPT9: Each performance option will convert into ordinary shares of Motio Limited exercisable at $0.0825. The assessed fair values of the options were determined using a Black-Scholes pricing model, taking into account the exercise price, term of option, the share price at grant date and expected price volatility of the underlying share, expected dividend yield and the risk-free interest rate for the term of the option.

The inputs to the models used were:

	MXOPU	MXOPU	MXOOPT9
Dividend yield	-	-	-
Expected volatility (%)	130	130	74
Risk-free interest rate (%)	4.2	4.2	4.0
Expected life of options (years)	3	3	2
Option exercise price ($)	-	-	0.0825
Share price at grant date ($)	0.028	0.028	0.0510
Value of performance rights ($)	0.023	0.023	0.0113
Share based payment expense FY26 ($)	**108,833**	**78,587**	**45,278**
Share based payment expense FY25 ($)	**164,695**	**-**	**-**

C. Performance Rights – Lapsed in FY26

No performance rights lapsed in FY26.

D. Performance Options – Lapsed in FY26

No performance options lapsed in FY26.

E. Options - Advisory mandate - 26 July 2023

Motio Limited issued 10,000,000 options to an advisory firm, 4,000,000 with strike price of $0.0525 and 3 year expiry and 6,000,000 with strike price $0.07 and 4 year expiry period. These options were valued at the fair value determined by the advisory mandate at $60,000 and recognised in full at their issue date for services provided relating to the year ended 30 June 2024. Share based payment expense in FY26 amounts to $nil (2025: $nil).

F. Options as part of capital raise – MXOOPT8 – 4 November 2025

Motio issued 34,611,222 fully paid ordinary shares in the capital of the company. As part of this capital raise, 34,611,222 attaching 1-for-1 options were also issued, exercisable at $0.10 expiring two years from the date of issue. The fair value of the options issued amounted to $361,415 and is recognised as part of Reserves in the consolidated statement of financial position.

31 PARENT ENTITY FINANCIAL INFORMATION

	30-Jun-26 $	30-Jun-25 $
Current assets	2,470,312	950,783
Non-current assets	3,309,069	2,357,888
Total assets	**5,779,381**	**3,308,671**
Current liabilities	269,793	1,085,730
Non-current liabilities	4,332,343	2,255,748
Total liabilities	**4,602,136**	**3,341,478**
Net assets	**1,177,246**	**(32,807)**
Issued capital	24,680,494	23,357,066
Accumulated losses	(24,412,113)	(23,785,298)
Options reserve	361,415	-
Share-based payments reserve	547,450	395,425
Total equity	**1,177,246**	**(32,807)**

Profit/(Loss)

	30-Jun-26 $	30-Jun-25 $
Revenue	-	171
Interest income	69,935	-
Expenses	(1,277,707)	(1,859,173)
Current income tax expense	(139,652)	-
Deferred income tax benefit	720,609	-
Net Loss	**(626,815)**	**(1,859,002)**

A. Parent Entity Guarantees, Contingent Liabilities and Contingent Assets

Refer to note 26 for guarantees, contingent liabilities and contingent assets.

B. Parent Entity Contractual Commitments

There are no significant commitments at 30 June 2026 (2025: $nil).

CONSOLIDATED ENTITY DISCLOSURE STATEMENT

Details of all entities which have been consolidated into the Group

Entity Name	Principal Place of business	Country of incorporation	Percentage owned 30 June 2026	Type of entity	Tax residency AU or Foreign
Motio Limited	Australia	Australia	100%	Body Corporate	Australia
Motio Media Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Hospitality Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Operations Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Health Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Play Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Campus Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Lunalite International Pty Ltd	Australia	Australia	100%	Body Corporate	Australia

DIRECTORS' DECLARATION

In the opinion of the Directors of Motio Limited (the "Company"):

1. The attached consolidated financial statements and notes set out on pages 30 to 74, are in accordance with the Corporations Act 2001 including:

    a. giving a true and fair view of the Group's financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and

    b. complying with the Australian Accounting Standards and the Corporations Regulations 2001; and

    c. the financial statements also comply with International Financial Reporting Standards as disclosed in note 2 to the consolidated financial statements; and

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.

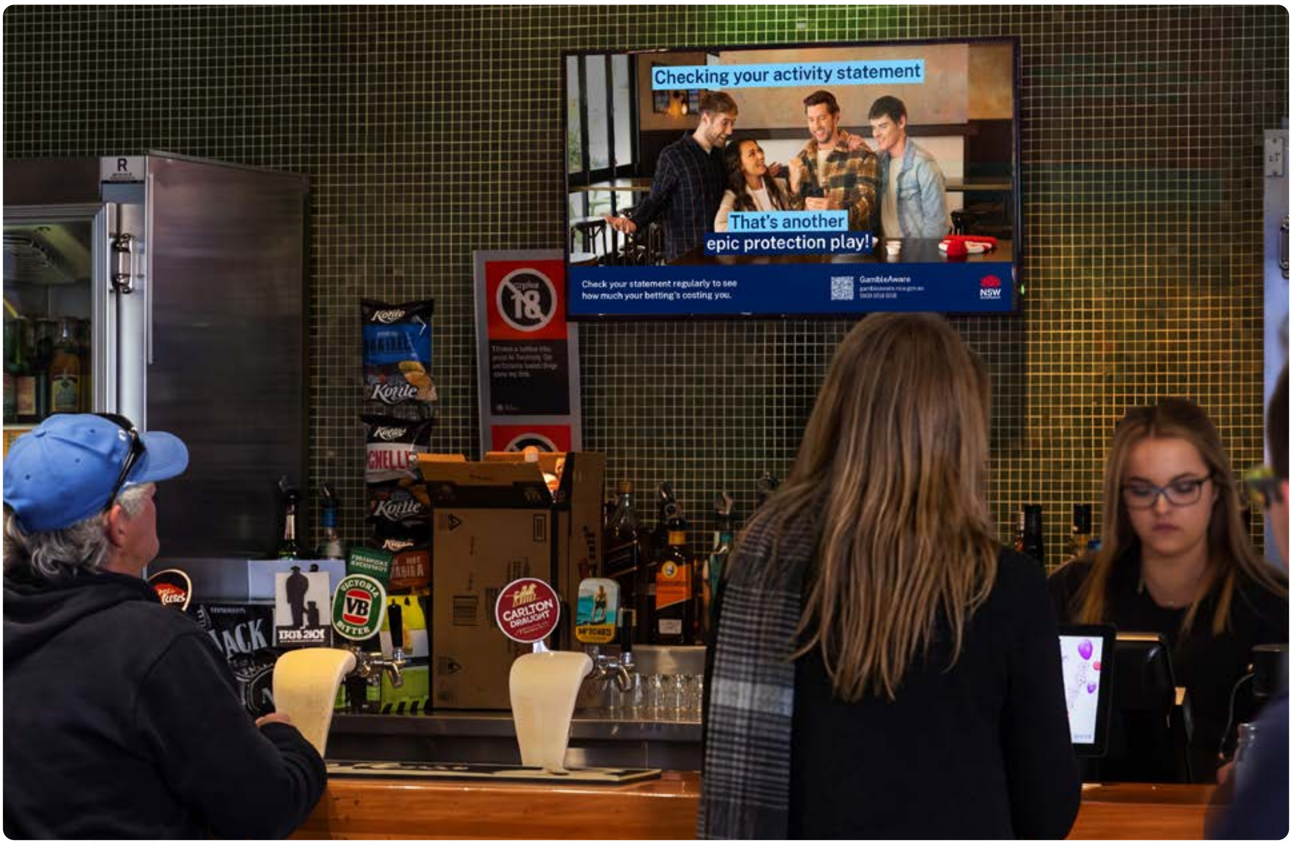
3. The information disclosed in the Consolidated Entity Disclosure Statement is true and correct.

This declaration has been made after receiving the declarations required to be made to the Directors in accordance with section 295A of the Corporations Act 2001 for the financial year ended 30 June 2026.

On behalf of the Directors,

Adam Cadwallader
CEO & Managing Director
Sydney, New South Wales
14 August 2026


NO SMITH'S NO GAME
OFFICIAL SPONSOR OF FIFA WORLD CUP 26


Checking your activity statement
That's another epic protection play!
Check your statement regularly to see how much your betting's costing you.
CARLTON DRAUGHT
VB

Motio networks provide us with a contextual opportunity to engage with Australians playing or watching sport, often football, at a community level. It just makes so much sense for a brand like EA FC, and the networks helped deliver our record-breaking transition into EA FC more recently. Play and Venue provide powerful, targeted awareness with the right customer audiences to drive consideration to purchase.

Anthony Kalergis
Media Manager APAC, Electronic Arts

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Independent Auditor's Report to the Members of Motio Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Motio Limited (the Company and its subsidiaries (the Group)), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

In our opinion, the accompanying financial report of the Group is in accordance with the Corporations Act 2001, including:

i) giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year then ended; and

ii) complying with Australian Accounting Standards and the Corporations Regulations 2001.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the 'auditor's responsibilities for the audit of the financial report' section of our report. We are independent of the Group in accordance with the Corporations Act 2001 and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Nexia Australia

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter	How our audit addressed the key audit matter
Revenue recognition Refer to note 7 in the financial report. Revenue is an important measure by which to assess the financial performance of the Group. Revenue recognition is considered a key audit matter as it is the most significant balance in the Group's statement of profit or loss and other comprehensive income, it is the key driver to the Group's operations and it is a presumed significant risk as per ASA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report.* The measurement of revenue is also affected by complexities and management judgements associated with interpreting the key contract terms including, amongst others, identification of the performance obligations, and appropriate revenue recognition at a point in time or over time for each performance obligation, as required under AASB 15 *Revenue from Contracts with Customers* (AASB 15).	Our procedures included, amongst others: • Assessing the design and implementation of relevant internal controls in relation to revenue recognition and measurement by documenting the revenue transaction cycle and performing walkthrough procedures on a sample of revenue transactions to identify potential internal control deficiencies; • Reviewing a sample of contracts with customers and evaluating the appropriateness of the Group's revenue recognition policies and application in compliance with the requirements of AASB 15; • Testing the occurrence and accuracy of revenue recognised by agreeing a sample of transactions to the contractual source documentation and proof of completion of performance obligations; • Performing revenue and gross margin analysis for all material revenue streams to determine whether trends were aligned to expectations and market activity; • Performing cut-off testing on revenue transactions to ensure revenue was recorded in the appropriate accounting period; and • Testing sampled journal entries to search for any inappropriate or unauthorised journal entries processed for the intent of manipulation of the financial reporting process.

Other information

The directors are responsible for the other information. The other information comprises the information in Motio Limited's annual report for the year ended 30 June 2026, but does not include the financial report and the auditor's report thereon. Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the other information we are required to report that fact. We have nothing to report in this regard.

Directors' responsibility for the financial report

The directors of the Company are responsible for the preparation of:

a) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001; and

b) the consolidated entity disclosure statement that is true and correct in accordance with the Corporations Act 2001, and

for such internal control as the directors determine is necessary to enable the preparation of:

i) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and

ii) the consolidated entity disclosure statement that is true and correct and is free of 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 responsibility for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at The Australian Auditing and Assurance Standards Board website at: https://auasb.gov.au/media/bwvjcgre/ar1_2024.pdf. This description forms part of our auditor's report.

Nexia Australia

Report on the Remuneration Report

Opinion on the Remuneration Report

We have audited the Remuneration Report included in pages 18 to 24 of the directors' Report for the year ended 30 June 2026.

In our opinion, the Remuneration Report of Motio Limited for the year ended 30 June 2026, complies with section 300A of the Corporations Act 2001.

Responsibilities

The directors of the Company are responsible for the preparation and presentation of the Remuneration Report in accordance with section 300A of the Corporations Act 2001. Our responsibility is to express an opinion on the Remuneration Report, based on our audit conducted in accordance with Australian Auditing Standards.

Nexia

Nexia Sydney Audit Pty Ltd

Stephen Fisher

Director

Date: 14 August 2026

Sydney

Featured Partnership

PCYC NSW

Where grassroots sport meets community impact

Pioneering a New Era of Community Sport Media

As we approach one year of collaboration with PCYC NSW, we're proud to have helped establish Australia's first digital media network within this major community organisation. Creating a new way for brands to naturally connect with active families, young athletes and local communities across the state.

Designed to create shared value for PCYC, their community audiences and brands, the network has opened a new channel for Motio partners to reach highly engaged audiences while supporting one of Australia's leading youth and community organisations. Since launch, partners including Kayo Sports, Electronic Arts, Bega, Vodafone, Rebel, Bonds, Defence Force Recruiting, NRL, Disney+ and PepsiCo have booked campaigns across the network.

Beyond commercial success, the network is helping create meaningful community impact. By generating new revenue opportunities that support youth programs and grassroots sport, the initiative demonstrates how innovative media can deliver value for brands while helping strengthen the communities they serve.

Our partnership with Motio enables our youth charity to make more impact. It's media with meaning, directly contributing to our life-changing youth programs, building young people's skills, character and leadership. Brands that advertise on the Motio displays in our PCYC clubs are not just reaching engaged local audiences but they're actively contributing to stronger, safer communities and better futures for young people across NSW.

Bree Godden
General Manager of Fundraising and Marketing, PCYC NSW

SHAREHOLDERS INFORMATION

The following additional information was applicable at 3 August 2026:

There are a total of 316,622,131 ordinary fully paid shares on issue and there are 46 shareholdings with less than a marketable parcel of shares based on a share price of $0.051.

01 DISTRIBUTION OF SHAREHOLDERS AS 03 AUGUST 2026

Category (size of holding)	No. of Holders	No. of Units	% Issued Share Capital
1 – 1,000	26	3,556	0.00%
1,001 – 5,000	7	20,365	0.01%
5,001 – 10,000	27	239,305	0.08%
10,001 – 100,000	202	9,605,779	3.07%
100,001 – and over	230	306,753,126	96.88%
Total	**492**	**316,622,131**	**100.00%**

02 DISTRIBUTION OF UNOQUOTED SECURITIES AS AT 03 AUGUST 2026

	UNLISTED OPTIONS EXPIRING 26-07-2027 @ $0.07		UNLISTED OPTIONS EXPIRING 19-12-2027 @ $0.0825	
	Holder	% Issued Share Capital	Holders	% Issued Share Capital
1 – 1,000	-	0.00%	-	0.00%
1,001 – 5,000	-	0.00%	-	0.00%
5,001 – 10,000	-	0.00%	-	0.00%
10,001 – 100,000	-	0.00%	-	0.00%
100,001 – and over	1	100.00%	1	100.00%
Total	**1**	**100.00%**	**1**	**100.00%**

	UNLISTED OPTIONS - EXPIRING 19.12.2027		CLASS H PERFORMANCE RIGHTS (VESTED) - EXPIRING 30.11.2027	
	Holder	% Issued Share Capital	Holders	% Issued Share Capital
1 – 1,000	-	0.00%	-	0.00%
1,001 – 5,000	-	0.00%	-	0.00%
5,001 – 10,000	3	0.09%	-	0.00%
10,001 – 100,000	8	2.08%	-	0.00%
100,001 – and over	38	97.83%	2	100.00%
Total	**49**	**100.00%**	**2**	**100.00%**

SHAREHOLDERS INFORMATION

	PERFORMANCE UNITS – EXPIRING 30.11.2029	
	Holders	% Issued Share Capital
1 – 1,000	-	0.00%
1,001 – 5,000	-	0.00%
5,001 – 10,000	-	0.00%
10,001 – 100,000	-	0.00%
100,001 – and over	1	100.00%
Total	**1**	**100.00%**

03 VOTING RIGHTS

A. Ordinary Shares

Subject to any rights or restrictions for the time being attached to any class or classes at general meetings of shareholders or classes of shareholders:

i. each shareholder entitled to vote, may vote in person or by proxy, attorney or representative;

ii. on a show of hands, every person present who is a shareholder or a proxy, attorney or representative of a shareholder has one vote; and

iii. on a poll, every person present who is a shareholder or a proxy, attorney or representative of a shareholder shall, in respect of each fully paid share held, or in respect of which he/she has appointed a proxy, attorney or representative, have one vote for the share, but in respect of partly paid shares shall have a fraction of a vote equivalent to the proportion which the amount paid up bears to the total issue price for the share.

B. Options and Performance Rights

There are no voting rights attached to any class of options currently on issue.

04 LARGEST SHAREHOLDERS - ORDINARY SHARES AT 03 AUGUST 2026

Position	Holder Name	Holding	% IC
1	J P MORGAN NOMINEES AUSTRALIA PTY LIMITED	49,686,202	15.69%
2	HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	19,739,984	6.23%
3	BNP PARIBAS NOMINEES PTY LTD <IB AU NOMS RETAILCLIENT>	19,698,299	6.22%
4	SPICERACK PTY LTD <MYZL FAMILY A/C>	18,237,424	5.76%
5	HJG FAMILY NOMINEES PTY LTD <GROSSER FAMILY A/C>	10,100,000	3.19%
6	ADAM CADWALLADER	9,538,917	3.01%
7	MR MATTHEW LIAM KILNER	9,403,698	2.97%
8	DMX CAPITAL PARTNERS LIMITED	8,198,210	2.59%
9	F H C WILSON PTY LTD <F H C & B H WILSON S/F A/C>	7,077,523	2.24%
10	MR JOEL DAVID WEBB	6,850,000	2.16%
11	GASMAT PTY LTD <CHESSBILL INVEST S/F A/C>	6,044,511	1.91%
12	MR GREGORY JOSEPH WILDISEN	5,574,962	1.76%
13	MR PETER LANGFORD	5,074,469	1.60%
14	MR MATTHEW REGOS & MRS SILVIA LISA REGOS <REGOS FAMILY A/C>	4,585,093	1.45%
15	MR PAUL BLEASDALE	4,012,589	1.27%
16	JJ VENTURES LIMITED	3,768,081	1.19%
17	SNOWBALL FIDUCIARY PTY LTD <SNOWBALL UNIT A/C>	3,400,000	1.07%
18	MR MALCOLM JOHN ROSS & MRS JUNE ROSS	3,369,664	1.06%
19	MS NARELLE EDMUNDS	3,155,388	1.00%
20	CITICORP NOMINEES PTY LIMITED	3,000,483	0.95%
	Total	**200,515,497**	**63.33%**
	Balance of Register	**116,106,634**	**36.67%**
	Total issued capital	**316,622,131**	**100.00%**

SHAREHOLDERS INFORMATION

05 SUBSTANTIAL SHAREHOLDERS ORDINARY SHARES

At 3 August 2026, the following shareholders held 5% or more of the issued capital of the Company:

Interest	Class
16.60%(1)	Capital H Management Pty Ltd
5.76%(2)	Spicerack Pty Ltd <Myzl Family A/C>

(1) The last notice of change of interest of substantial holder was provided to the ASX on 6 Nov 2025. The next notice of change of interest of substantial holder is only required where there is a change in holding greater than 1% from the previous notice.

(2) The last notice of change of interest of substantial holder was provided to the ASX on 18 June 2026. The next notice of change of interest of substantial holder is only required where there is a change in holding greater than 1% from the previous notice.

06 UNQUOTED SECURITIES - AT 03 AUGUST 2026

Set out below are the classes of unquoted securities currently on issue.

Number	Class
5,000,000	Class H Performance Rights (vested) and expiring 30-11-27
4,000,000	Options exercisable at 8.25c each and expiring 19-12-27
6,000,000	Options exercisable at 7c each and expiring 26-07-27
34,611,222	Options exercisable at 10c each and expiring 04-11-27
17,409,917	Performance Units – expiring 30-11-29

07 UNQUOTED EQUITY SECURITY HOLDERS WITH GREATER THAN 20% OF AN INDIVIDUAL CLASS

At 3 August 2026 the following classes of unquoted securities had holders with greater than 20% of that class on issue that were not issued under an employee incentive scheme.

Class/Name	Number of Securities Held	% Held
Options exercisable at 7c each and expiring 26-07-2027		
Imperium Nominees Pty Ltd	6,000,000	100.00%
Options exercisable at 8.25c each and expiring 19-12-2027		
L39 PTY LTD <NO 12 A/C>	4,000,000	100.00%

SHAREHOLDERS INFORMATION

08 SECURITIES SUBJECT TO ESCROW

There are currently no securities subject to escrow.

09 ON-MARKET BUY-BACK

Currently there is no on-market buy-back of the Company's securities.

10 CORPORATE GOVERNANCE

Pursuant to the ASX Listing Rules, the Company's Corporate Governance Statement will be released in conjunction with this report. The Company's Corporate Governance Statement is available on the Company's website at: motio.com.au/investor/governance/

11 DOMICILE

Motio Limited, incorporated and domiciled in Australia, is a public listed Company limited by Shares.


motio
NBA
Finals
ESPN ON Disney+
EVERY GAME LIVE

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