atturra

Appendix 4E

Atturra Limited

Preliminary final report

1. Company details

Name of entity:	Atturra Limited
ABN:	34 654 662 638
Reporting period:	For the year ended 30 June 2026
Previous period:	For the year ended 30 June 2025

2. Results for announcement to the market

				30 June 2026 $'000
Revenue from ordinary activities	up	17.0%	to	351,809
Underlying Earnings Before Interest, Tax, Depreciation and Amortisation ('Underlying EBITDA')*	down	(4.6%)	to	30,084
Underlying Earnings Before Interest and Tax ('Underlying EBIT')	down	(12.2%)	to	19,223
Profit/(loss) from ordinary activities after tax attributable to the owners of Atturra Limited	down	nm#		(21,749)
Profit/(loss) for the year attributable to the owners of Atturra Limited	down	nm#		(21,749)

* A reconciliation of statutory profit/(loss) after tax to Underlying EBITDA are disclosed in the table below.
\# Not Meaningful.

Dividends

During the current financial year, no dividend was paid, recommended or declared to the Atturra Limited shareholders.

Comments

The loss for the Atturra Group after providing for income tax amounted to $21,749,000 (30 June 2025: profit of $9,098,000).

Underlying EBIT, Underlying EBITDA and other adjustments as disclosed are financial measures which are not prescribed by the Australian Accounting Standards Board ('AASB') and represents the results under AASBs adjusted for specific items, including capital raising, share-based payments, merger & acquisition ('M&A') transaction and integration costs and M&A related retentions.

The Directors consider Underlying EBITDA to be one of the key financial measures of Atturra Group.

The following table summarises key reconciling items between statutory (loss)/profit after-tax and Underlying EBITDA:

	Consolidated 30 June 2026 $'000	Consolidated 30 June 2025 $'000
(Loss)/profit after income tax	**(21,749)**	**9,098**
Add: Income tax expense	3,185	5,170
Add: Interest expense	5,720	2,803
Less: Interest income	(982)	(2,093)
Reported EBIT	**(13,826)**	**14,978**
Share-based payments	2,003	1,742
Revaluation of contingent consideration	–	(200)
M&A transaction, capital raising, and integration costs	3,508	4,592
M&A related retentions	995	774
Organisational restructure costs	3,758	–
Impairment of intangibles	22,785	–
Underlying EBIT	**19,223**	**21,886**
Depreciation	6,574	5,588
Amortisation	4,287	4,071
Underlying EBITDA	**30,084**	**31,545**

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	2.69	12.32

Net tangible assets per ordinary security has been calculated using the following:

	Reporting period $'000	Previous period $'000
Net assets	197,331	228,093
Less: Deferred tax assets	(6,358)	(3,988)
Less: Intangible assets	(182,480)	(178,686)
Less: Right-of-use assets	(21,098)	(16,364)
Add: Lease liabilities	22,493	17,651
	9,888	**46,706**

	Number	Number
Total shares issued	**368,090,382**	**378,990,547**

4. Control gained over entities

Name of entities (or group of entities)	Blue Connections Pty Ltd; and Protegic Pty Ltd
Date control gained	31 August 2025; and 01 June 2026

Refer to note 34 to the consolidated financial statements for further details.

5. Loss of control over entities

Not applicable.

6. Dividends

There were no dividends paid, recommended or declared during the current reporting period.

7. Dividend reinvestment plans

Not applicable.

8. Details of associates

	Reporting entity's percentage holding		Contribution to profit	
Name of associate	Reporting period %	Previous period %	Reporting period $'000	Previous period $'000
Protegic Pty Ltd*	100%	49%	(1,307)	–
Group's aggregate share of associates entity's profit				
Profit from ordinary activities after income tax			(1,307)	–

* On 1 June 2026, Protegic Pty Ltd became a wholly owned subsidiary of Atturra Group following the acquisition of the remaining 51% interest.

Immediately prior to obtaining control, the carrying amount of Atturra Group's existing 49% interest in Protegic Pty Ltd was $1,307,000. In accordance with AASB 3 Business Combinations, Atturra Group remeasured its previously held equity interest to its acquisition-date fair value of $1,470,000, resulting in a gain on remeasurement of $163,000 recognised in profit or loss.

From 1 June 2026, Protegic Pty Ltd has been accounted for as a subsidiary and its results have been consolidated into Atturra Group's consolidated financial statements. Refer to note 12 and note 34 for further details.

9. Foreign entities

Details of origin of accounting standards used in compiling the report:

Not applicable.

10. Audit qualification

Details of audit dispute or qualification (if any):

The consolidated financial statements were subject to an audit by the auditor and the audit report is attached as part of the Annual Report.

11. Attachments

Details of attachments (if any):

The Annual Report of Atturra Limited for the year ended 30 June 2026 is attached.

12. Signed

On behalf of the Directors

Shan Kanji
Chairman

Sydney

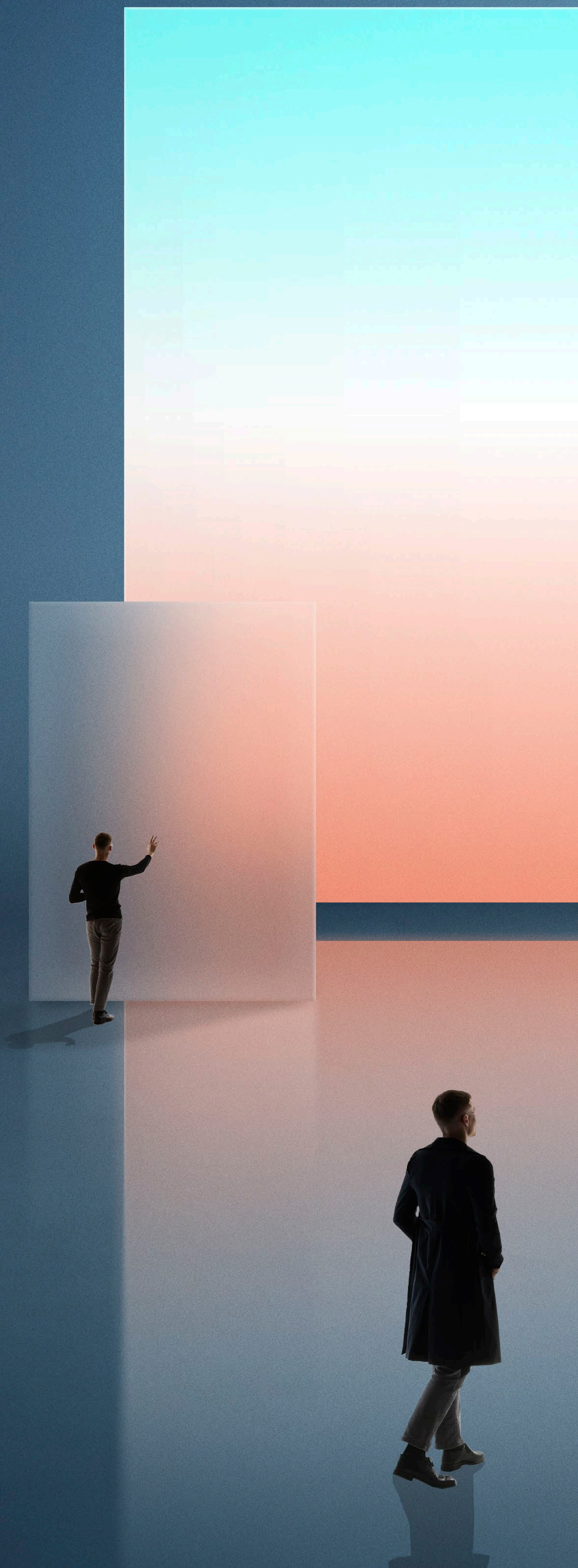
26 August 2026

Annual Report 2026

atturra

Acknowledgement of Country

Atturra acknowledges the Traditional Custodians of Country throughout Australia and their connections to Land, Sea and Community. We pay our respects to Elders past and present and extend that respect to all First Nations Peoples across Australia and the Torres Strait Islands.



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We understand the complexities organisations face in a rapidly evolving landscape.

Our end-to-end transformation services, deep industry expertise, and strategic technology partnerships enable your success.

Letter to Shareholders

Growing client demand for AI solutions reinforces our confidence that Atturra is uniquely positioned to lead in this evolving market.

Shan Kanji, Chairman

Key Milestones

This has been a period of continued strategic execution for Atturra, with a substantial focus on AI, marked by revenue growth, and a sharpened focus on organic growth and operational efficiency.

We've laid the groundwork to become an AI-first company by embedding AI into our everyday workflows and increasing AI literacy across all levels of the business, while supporting responsible and ethical AI adoption throughout our workforce. We are seeing strong client demand for AI advisory and AI-enabled solutions, and we believe Atturra is uniquely positioned to lead in this space. We are positioning ourselves for substantial growth in AI over the next few years by investing heavily now to ensure that our capabilities are market leading.

We also reached an important technology milestone, becoming the first Microsoft Solutions Partner in Australia to achieve the Private Cloud Solution Partner Designation. This builds on our position as one of the first Australian Microsoft partners to achieve all six Solution Designations in the Microsoft Cloud Partner Program, and reinforces our credentials in delivering sovereign, secure cloud services to government, defence and enterprise clients.

Alongside this progress, our acquisition of Melbourne-based managed services provider Blue Connections in August 2025 strengthened our end-to-end capabilities and significantly expanded our managed services and End-User Computing capacity. And on 1 June 2026, we completed the acquisition of the remaining 51% interest in Protegic, a business we already knew well as a long-standing shareholder and partner. The Protegic team brings strong capability across ServiceNow and Professional Services, and we were pleased to welcome them properly into Atturra, with the Protegic Melbourne and Canberra teams now working alongside ours in our own offices.

Financial Highlights

For the full year, Atturra delivered revenue of $351.8 million, a 17% increase on the prior corresponding period. This growth is softer than expected and reflects the challenging environment Atturra is operating in.

Underlying EBITDA for the first half of FY26 was impacted by a disputed fixed term contract termination as advised to the market on 19 December 2025. Importantly, the underlying EBITDA for the second half is in line with our guidance and showed the resilience of the company. The gross margin of 33% also reflects the stable quality of our underlying business.

Statutory NPAT for the year was $(21.7 million), largely driven by a one-off non-cash goodwill impairment of $22.8 million, with earnings per share of (5.88) cents. We ended the year with $66.0 million in cash and cash equivalents, and our balance sheet reflects continued investment in growth, including $23.5 million invested in subsidiaries during the year and a $9.4 million share buy-back. We expect that FY27 results will deliver strong organic revenue and EBIT growth.

Strategic Vision

We remain committed to becoming Australia's most trusted advisory and IT solutions provider. Our strategy is anchored around four pillars: organic growth, innovation and AI, IP products, and operational efficiency.

We will continue to grow our business organically through client retention, long-term, trust-based partnerships that support our clients to adapt and thrive, a reflection of the delivery excellence Atturra is known for, underpinned by deep industry expertise and strategic technology partnerships.

Building on the foundation of embedding AI into our own operations, the next year will see us delivering AI-powered products and services for clients, enabling them to implement well-governed AI that lifts productivity, decision-making and service quality.

Our IP products continue to gain traction. Scholarion™ and our Atturra Cloud Platform for Boomi are both seeing strong client growth, and we continue to invest in establishing a broader IP product house.

Our focus areas for growth remain AI, Managed Services, Cyber, Cloud and Data. Underpinning all of this is our continued investment in our operating model, technology, and the leadership, people and values that have always set Atturra apart.

Talent & Culture

Our people remain one of Atturra's core differentiators, and our total employee base exceeds 1,300 team members. As we strive to become an AI-first company, we've been investing in capability building to ensure our people are equipped not just for today's challenges but for what comes next. We continue to create an environment of possibility and growth within our organisation and wider community through increased access to learning, progressing our RAP, and sponsoring the first ever corporate scholarship for the Executive Indigenous Leaders Program (EILP) at the University of New South Wales.

Looking Ahead

Atturra is well positioned to continue growing despite some one-off impacts experienced in FY26. Our earlier investment in solutions and sales is starting to show significant returns, and our balance sheet remains strong. We are one of very few companies able to deliver end-to-end digital transformation, including AI, and we will continue to focus on an AI-first approach, accelerating investment in our proprietary IP solutions, and pursuing above-market growth in AI, Cyber, Cloud and Data.

Thank you for your continued support as we build Atturra's future together.

Shan Kanji
Chairman

Business Overview

Accelerate Transformation. Secure your Future.

We architect solutions that propel your progress while maintaining control – delivering measurable, innovative, and secure outcomes.

Market size

$58.8 billion

for Australia in 2026

Staff

1,300+

Staff members

Security Clearance

350+

Number of security-cleared staff

Industry Expertise

8

Targeted industries with deep industry expertise

Award winning

15+

Industry & Technology Partner Awards

Offices

15

Across Australia, New Zealand, USA, Hong Kong and Singapore

Client Showcase

Wyndham City Council

One of Australia's fastest-growing municipalities, Wyndham City Council, modernised its core operations and improved service delivery with a complex three-year TechnologyOne transformation program.

Driven by the need to keep pace with the area's rapid growth and evolving citizen expectations, and under mounting pressure from outdated legacy systems, Wyndham City Council partnered with Atturra to transition to the TechnologyOne CiAnywhere platform. The integrated solution replaced a fragmented legacy landscape with an end-to-end digital foundation across Council operations.

Atturra led this multidisciplinary implementation, delivering finance, procurement, assets, strategic asset management, HR, enterprise content management and Property & Rating modules. The solution automated accounts payable through Ezescan invoice capture, streamlined procurement and supplier management, and introduced digital workflows for field and depot crews. A consistent core delivery team maintained continuity of knowledge and governance across three releases, completed on time and within budget.

Wyndham City Council now runs on a modern, scalable platform that delivers improved data integrity, real-time visibility, and streamlined processes, supporting better decision-making and service delivery for a community of more than 325,000 people.

iTronics Group

ITronics Group, a global security and surveillance innovator, pioneered their industry's first cloud-based AI video processing with Atturra's GPU-as-a-Service solution.

As AI technology advanced rapidly, iTronics Group's traditional CPU-based infrastructure could no longer handle the high-resolution video footage generated by their solutions, leading to false alarms, incorrect readings, and processing delays. Their existing hosting provider could not support the required GPU processing power, and no competitor had successfully delivered cloud-based video processing at scale.

iTronics approached Atturra, already their data and telecommunications hosting provider, with an ambitious vision. Together, the teams conducted a detailed proof of concept, validating performance before designing a commercial model that balanced flexibility, scalability, and cost efficiency.

The resulting Nvidia GPU-as-a-Service infrastructure centralised video processing in the cloud, eliminating on-site security vulnerabilities while maintaining real-time AI-powered threat detection at the speed and accuracy that iTronics customers demand.

CITIC Pacific Mining

A major Australian mining operation, CITIC Pacific Mining, saved 200 days of administrative effort annually and achieved approximately $300,000 in productivity gains with Atturra's SAP Business Technology Platform solution.

CITIC Pacific Mining, part of the Sino Iron Project on Western Australia's Pilbara Coast, manages a large workforce of employees and contractors who must meet strict regulatory and safety standards. Manual document collection, email-based submissions, and spreadsheet tracking of licences and certifications were creating significant administrative burden, data security vulnerabilities, and compliance risk across workforce mobilisation.

Atturra designed and implemented a compliance automation solution that seamlessly integrated with SAP SuccessFactors. The solution introduced a self-service upload portal, automated data extraction, end-to-end workflow automation, and real-time credential visibility with expiry alerts, all protected by role-based access controls and two-factor authentication.

Compliance risk has been reduced, and long-term operational resilience strengthened, while employees and contractors benefit from a simplified digital submission experience.

This digital transformation streamlines our operations and reduces the risk of error associated with manual record-keeping, ultimately leading to a safer and more efficient work environment.

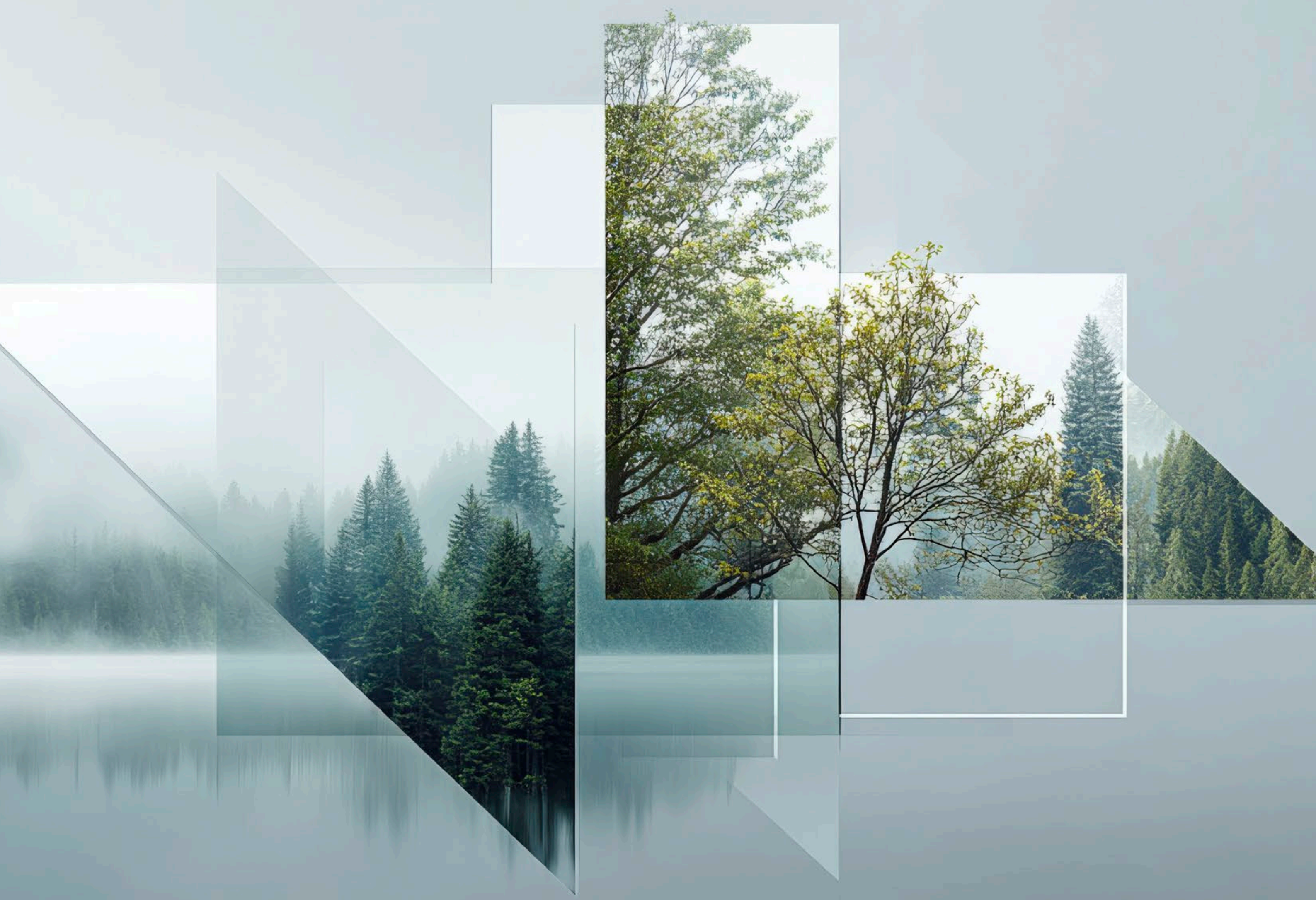
Lauren Walsh,

Superintendent Learning Systems
CITIC Pacific Mining

ESG Highlights 2026

Sustainability approach

This year, Atturra strengthened the sustainability of its operations by embedding responsible AI, improving business processes and building capability across its workforce. Our cohesive end-to-end delivery capability continued to minimise rework, resource waste and duplicated effort while maintaining high standards of delivery excellence.



Sustainability Behaviours

Our sustainability efforts are categorised into five key pillars. We explain our goals, actions and progress for each pillar in the following pages.

1

Ethics and governance

We have a robust Corporate Governance structure, overseen by the Board of Directors, providing the foundation for how we operate. Our organisational values of camaraderie, innovation, dedication, respect, and excellence remain central to how we conduct ourselves across all business areas, and these embedded principles define and clarify expected behaviours. We hold regular internal audits to ensure compliance, and our people can raise any concerns through well-established channels.

2

People and culture

Our people remain one of Atturra's differentiators, and as we strive towards becoming an AI-first company, we've been focusing on capability building, so our people are equipped to do their jobs now and into the future. We continue to create an environment of possibility and growth within our organisation and wider community through increased access to learning, progressing our RAP, and sponsoring the first ever corporate scholarship for the Executive Indigenous Leaders Program (EILP) at the University of New South Wales.

4

Community support

Community engagement and support is important to the Atturra family, and in the last year our staff have raised thousands of dollars for local and national charities close to their hearts. These included those that focus on empowering women to return to the workplace, cancer research and supporting children in care. Our people also volunteered their time and technical skills to support WA's largest annual fundraiser.

5

Environmental accountability

We've continued our partnership with PonyUp for Good which resulted in 1,546 kg of e-waste being saved from landfill and 64.4% of the technology being reused in the last financial year. We've also partnered with a BCorp supplier that provides responsibly sourced branded products while supporting marginalised communities.

3

Protecting our workplace and clients

Security remains the foundation of our technology leadership and is critical to our operations, clients and wider organisation and as we build, apply, and make AI part of how we work and grow, we've formalised our AI Governance Framework and updated the AI Use Policy, with Microsoft Copilot and OpenAI named as preferred enterprise AI platforms. We're trialling AI enhancements while retaining mandatory human and IT review, with the ambition to use these improvements to better serve clients and meet growing demands responsibly and sustainably.

Board of Directors and Key Management

Shan Kanji

Non-Executive Chairman/ Non-Independent

Shan is a senior business leader with over 20 years' experience establishing, scaling and advising complex industrial and technology businesses across Australia and New Zealand.

He has extensive experience with start-ups in technology, property development, manufacturing and other sectors. Shan was instrumental in the formation of, and growth in, Atturra and its predecessor organisations. Shan is on the Board of the Australian Steel Institute, the nation's peak body representing the Australian manufactured steel supply chain.

Shan has been closely involved in numerous transactions across a range of sectors including acquisitions, integrations and broader strategic initiatives. He brings a commercially grounded, execution-focused approach to complex situations with expertise in structuring, growth strategy and navigating transformation.

Shan holds a Bachelor of Laws and a Bachelor of Commerce from the University of NSW and is a lawyer and the Principal of Kanji & Co.

Stephen Kowal

CEO & Executive Director/ Non-Independent

Stephen has been the CEO since early 2019 and, prior to his appointment, has held senior executive and non-executive positions in the IT and consultancy sectors since 2001. Prior to joining Atturra, Stephen led sales for the Australian and New Zealand division for DXC Technology, a US multinational business-to-business IT services provider. Stephen is highly experienced across the insurance, banking, government, and natural resources sectors, holding several Chief Information Officer roles within the US, Chile, and Australasia.

Stephen holds a Bachelor of Science from the University of NSW, a Graduate Diploma in Applied Finance and Investment from the Securities Institute of Australia (FINSIA), and a Diploma of Insurance from the Australian and New Zealand Institute of Insurance and Finance (ANZIF). ANZIF awarded Stephen the PC Wickens award in 2015. Stephen is a Fellow of the Governance Institute of Australia (GIA), Fellow of Chartered Institute for Securities & Investment, Senior Associate of ANZIF and a member of the Australian Institute of Company Directors (AICD).

Nicole Bowman

Non-Executive Director/ Independent

Nicole is an experienced leader, non-executive director and lawyer whose leadership career has spanned over two decades across industries as diverse as mining, finance, sport and manufacturing, both in Australia and internationally. In addition to her executive and legal experience, Nicole spent a combined total of seven years as a non-executive director of ASX-listed mining and exploration companies Blackthorn Resources Limited, and Intrepid Mines Limited. During this period Nicole chaired each of the Audit and Risk Committee and the Nomination and Remuneration Committee in turn. Nicole also spent 5 years on the Board of the charity Dress for Success Sydney Inc. and is the founder of its Illawarra branch. In 2019 she was appointed the Australia Day Ambassador for Wollongong in recognition of her philanthropic work. Nicole holds a Bachelor of Economics and Bachelor of Laws (Hons) from the University of Sydney, a Graduate Certificate in E-Commerce from the University of New England and is a member of the AICD.

Jonathan Rubinsztein

Non-Executive Director/ Independent

Jonathan, a seasoned CEO with a track record of building world class global technology companies and leading high-performance teams in the technology sector, has been a Non-Executive Director of Atturra since 2021. Jonathan was formerly the Chief Executive Officer at Nuix, an ASX-listed global company and a leading provider of investigative analytics and intelligence software with a vision of being a Force for Good and Finding Truth in a Digital Age. He was also the Managing Director and CEO of Infomedia Ltd, an ASX-listed SaaS company. Prior to that role, Jonathan was CEO and founding shareholder at UXC Red Rock Consulting, where he was instrumental in growing the business from a start-up to over 700 people across 13 offices in Australia, New Zealand, India, and Singapore. Jonathan was also a Founder and Director of RockSolid SQL, a company that built monitoring and automated data management software for over 18,000 databases globally. Jonathan is an active member of YPO, a Global Leadership Community of CEOs and alongside his wife and three daughters, dedicates holiday time to working at the Missionvale charity in South Africa.

Herb To

Chief Financial Officer

Herb has held CFO roles in the IT, Telecoms, professional services and media industries for over 25 years across Australia, North America and the South Pacific. Over his career, Herb has been the CFO of ASX-listed companies and held divisional executive positions with global multinational corporations. As CFO at Kantar ANZ, Herb oversaw the successful merger of Kantar with the WPP AUNZ Data Investment Management Group. Herb is a Chartered Accountant, a Chartered Professional Accountant, and a Chartered Business Valuator. He holds a Bachelor of Accounting and Finance (Hons) from the University of Waterloo and a Graduate Diploma in Applied Finance and Investment from the Securities Institute of Australia (FINSIA). Herb announced his retirement on 9 March 2026 and will remain with the Company until 1 September 2026. He handed over the CFO role in July 2026 to Kunal Shah.

Kunal Shah

Chief Financial Officer (Incoming)

Kunal was appointed Chief Financial Officer for Atturra in July 2026. Kunal is responsible for Atturra's financial strategy, driving business growth and ensuring proper governance and compliance. Kunal leads all aspects of finance operations including corporate accounting, financial planning and analysis, audit, tax, and insurance. Kunal has been a member of the Atturra executive team for more than 10 years, and was instrumental in the listing of the business in 2021. Kunal is an experienced business executive with over 25 years working in the technology sector across finance, operations, and strategy roles, most recently as Director of M&A and Business Performance for Atturra. During his time with Atturra, Kunal has played a significant role in the Group's growth and development and his experience across finance, M&A and corporate governance provides a broad commercial perspective in his role as CFO. Kunal holds a Master of Business in Accounting from the University of Technology Sydney, a Bachelor of Commerce from Gujarat University and a Graduate Certificate in Applied Corporate Governance and Risk Management from the Governance Institute of Australia.

Nina Mlinarevic

Company Secretary

Nina has over 15 years' experience in the financial services industry, specialising in corporate governance, regulatory compliance and company secretariat practice. She has extensive experience advising boards and senior management on governance frameworks, board and committee processes, and regulatory obligations in highly regulated environments.

Nina has held governance roles with major Australian financial services institutions, where she was responsible for managing corporate governance and regulatory requirements across complex corporate structures and supporting board and committee operations.

Nina is currently the Company Secretary of ASX-listed companies Atturra Limited (ASX), Monvia Limited (ASX) and Infotrust Ltd (ASX), and is a Fellow of the Governance Institute of Australia.

Atturra Limited
ABN 34 654 662 638

FY26 Financial Report

Contents

General Information

The consolidated financial statements cover Atturra Limited (referred to hereafter as the 'Company' or 'Parent entity') and the entities it controlled at the end of, or during, the financial year (**Atturra Group**). The consolidated financial statements are presented in Australian dollars, which is Atturra Limited's functional and presentation currency.

Atturra Limited is a listed public company limited by shares, incorporated, and domiciled in Australia. Its registered office and principal place of business are:

Registered office

Level 33, Aurora Place
88 Phillip Street
Sydney NSW 2000

Principal place of business

Level 2
10 Bond Street
Sydney NSW 2000

A description of the nature of Atturra Group's operations and its principal activities are included in the Directors' report, which is not part of the consolidated financial statements.

The consolidated financial statements were authorised for issue, in accordance with a resolution of Directors, on 26 August 2026. The Directors have the power to amend and reissue the consolidated financial statements.

Directors' Report

The Directors present their report, together with the consolidated financial statements of Atturra Group for the year ended 30 June 2026.

Directors

The following persons were Directors of Atturra Limited during the whole of the financial year and up to the date of this report, unless otherwise stated:

Shan Kanji – Non-Executive Chairman

Stephen Kowal – Executive Director and Chief Executive Officer

Nicole Bowman – Independent Non-Executive Deputy Chair and Lead Independent Director

Jonathan Rubinsztein – Independent Non-Executive Director

Principal activities

Atturra Group delivers complex digital transformation programs for government and enterprise clients. It provides end-to-end IT consulting, enterprise applications, data and integration, cloud, and managed services, leveraging high-growth technologies including enterprise platforms, cloud infrastructure and AI-enabled solutions.

Dividends

There were no dividends paid, recommended or declared during the current or previous financial year.

Review of operations

Atturra Group is a leading Australian advisory and technology solutions provider delivering end-to-end IT consulting, enterprise applications, data and integration, cloud, and managed services. Atturra Group supports complex digital transformation programs for government and enterprise clients across defence, federal and state government, local government, utilities, financial services, education, manufacturing and resources, leveraging high-growth technologies including enterprise platforms, cloud infrastructure and AI-enabled solutions.

Atturra Group has over 1,300 staff members across Australia, New Zealand, Singapore, Hong Kong, North America, and a growing offshore capability in the Philippines. Atturra Group's strategy combines a focus on high-growth and specialist technologies with targeted industry verticals characterised by complexity, high barriers to entry or fragmented competition, underpinned by a comprehensive managed services capability that enables Atturra to support clients across the full technology lifecycle from strategy and implementation through to long-term operation and optimisation.

The loss for Atturra Group after providing for income tax was $21,749,000 (30 June 2025: profit of $9,098,000).

Shareholders' equity attributable to owners of Atturra Limited decreased by $30,762,000 from 30 June 2025 to $197,331,000 as at 30 June 2026 and Atturra Group had cash on hand of $65,962,000 as at 30 June 2026 (30 June 2025: $91,576,000). Atturra Limited has 368,090,382 shares on issue as at 30 June 2026 (30 June 2025: 378,990,547).

Underlying earnings before interest, taxation, depreciation, and amortisation and other adjustments as disclosed (**Underlying EBITDA**) is a financial measure which is not prescribed by the Australian Accounting Standards Board (**AASB**) and represents the profit under AASB adjusted for specific items, including capital raising, share based payments, and merger & acquisition (**M&A**) transaction and integration costs and retention costs. The Directors consider Underlying EBITDA to be one of the key financial measures of Atturra Group.

The following table summarises key reconciling items between statutory (loss)/profit after-tax and Underlying EBITDA:

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
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Impairment of intangibles	22,785	–
Underlying EBIT	**19,223**	**21,886**
Depreciation	6,574	5,588
Amortisation	4,287	4,071
Underlying EBITDA	**30,084**	**31,545**

Business risks

A summary of material business risks that could adversely affect Atturra Group's financial performance and growth potential in future years include:

Ability to attract and retain clients

Atturra Group may not be able to retain existing clients when contract terms expire, or otherwise retain those clients to use Atturra Group's service offerings. Atturra Group may not be able to attract new clients at the rate, over time frames or with the pricing revenues and costs it currently expects or have experienced historically. Atturra Group ensures regular communications with clients and the assigned representative regularly connects with clients to ensure satisfaction with services, in addition all the major businesses have key Executive General Managers that overlook service delivery to ensure satisfaction. In relation to growth, Atturra Group runs a centralised process to coordinate sales to ensure that Atturra Group is actively looking to grow at all times. Centralised sales oversight enables Atturra Group to respond continually to market changes by adjusting its service mix and pricing.

Competitive market and changes to market trends

Atturra Group operates in a competitive market with a number of other companies that provide similar IT services. There is a risk that competitors could enter the market who offer more cost-efficient services, develop new software or have significantly greater resources. Atturra Group continually monitors the competitive landscape for emerging technologies that may compete with existing offerings to ensure that Atturra Group can change the go to market if required. The risks Atturra Group faces are lower than the general market given the majority of the revenue in Atturra Group is a result of being a leader in certain specialisations, so the risk of disruption is minimised as any new market entrant would have significant resourcing challenges.

Reliance on third party technology

Atturra Group relies on the success of third-party software for the development, implementation and operation of its service offerings. Atturra Group's operations would be materially impacted if existing third-party suppliers no longer made their software and technologies available or materially increase their pricing. Although Atturra Group has exposure to changes in directions of third party technology providers, and this exposure is material, it is likely any such change would provide us with a long lead time to react and find an alternative partner/product and it is likely that we would be well positioned to assist the client to transition to a new technology stack.

Cyber security and Information technology infrastructure

There is a risk that security and technology precaution measures taken by Atturra Group will not be sufficient to prevent unauthorised access to the Atturra Group's networks, systems, and data bases. Atturra Group monitors its environment on a continuous basis to ensure security compliance, and in the event of an attack, Atturra Group has advanced backup and recovery solutions.

Significant changes in the state of affairs of Atturra Group during the current financial year

On 1 September 2025, Atturra Limited announced to the ASX that a wholly owned subsidiary, Cirrus Network Holdings Pty Ltd, has completed the acquisition of Blue Connections Pty Ltd (Blue Connections), a leading managed services provider and systems integrator. The maximum total purchase price consideration was $25,500,000, of which $18,571,000 was settled on completion in cash. There was a holdback amount of $750,000 subject to a gross profit threshold, which was met and paid out in October 2025. There is additional earn-out/post-completion consideration of up to $7,500,000 in cash or shares subject to Blue Connections achieving performance hurdles for FY26 and FY27, and retention of key staff. The probability-adjusted present value of the earn-out/post completion consideration is $6,204,088. The transaction was completed on 31 August 2025.

On 1 June 2026, Atturra Limited acquired an additional 51% of the shares of Protegic Pty Ltd (Protegic) through the exercise of call options. This transaction increased the total ownership of Atturra Limited in Protegic from 49% (previously accounted for as an investment in associate) to 100%, granting Atturra Limited control.

There were no other significant changes in the state of affairs of the Atturra Group during the financial year.

Matters subsequent to the end of the financial year

On 1 June 2026, the Company announced the appointment of Mr Kunal Shah as Chief Financial Officer, effective from 6 July 2026. This appointment is a non-adjusting event after the reporting date and did not have any impact on Atturra Group's financial position or performance for the year ended 30 June 2026.

As previously announced to the market on 19 December 2025, the Group is involved in a dispute arising from the termination of a contract with an Australian public sector customer. The parties have agreed to participate in mediation prior to 31 December 2026. The outcome of the matter remains uncertain and is expected to become clearer following completion of the mediation process.

The current Westpac facility term expires in December 2026. After the balance sheet date, credit approval has been received from Westpac Banking Corporation to extend the term by a further two years.

No other matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the Atturra Group's operations, the results of those operations, or the Atturra Group's state of affairs in future financial years.

Likely developments and expected results of operations

Information on likely developments in the operations of Atturra Group and the expected results of operations have not been included in this report because the Directors believe it would be likely to result in unreasonable prejudice to Atturra Group.

Environmental regulation

Atturra Group is not subject to any significant environmental regulation under Australian Commonwealth or State law. The following disclosure standard will soon become effective.

AASB S2 'Climate-related Disclosures' sets out specific climate related disclosures. It applies to entities required to prepare and lodge a financial report with ASIC under Chapter 2M and is effective for different entities based on certain criteria. This mandatory sustainability reporting may be applicable for Atturra Group for the first time for the year ending 30 June 2027.

Information on Directors

Name:	**Shan Kanji**
Title:	Non-Executive Chairman
Qualifications:	Shan holds a Bachelor of Laws and a Bachelor of Commerce from the University of NSW.
Experience and expertise:	Shan has spent more than 21 years as a senior business leader with a proven track record of running large-scale diversified and complex industrial and technology businesses in Australia and New Zealand. He has extensive experience with start-ups in technology, property development, manufacturing, and other sectors. Shan is a lawyer and the Principal of Kanji & Co.
Other current directorships:	Infotrust Ltd (ASX: ITS) – appointed 31 January 2024 Monvia Limited (ASX: MNV) – appointed 22 October 2025
Former directorships (last 3 years):	None
Special responsibilities:	Member of the Audit and Risk Committee and Nominations and Remuneration Committee
Interests in shares:	228,155,153 ordinary shares
Interests in options:	None
Interests in performance rights:	None
Contractual rights to shares:	None
Name:	**Stephen Kowal**
Title:	Chief Executive Officer and Executive Director
Qualifications:	Stephen holds a Bachelor of Science from the University of NSW, a Graduate Diploma in Applied Finance and Investment from the Securities Institute of Australia, and Diploma of Insurance from Australian and New Zealand Institute of Insurance and Finance (ANZIF).
Experience and expertise:	Prior to his appointment as CEO for Atturra Group, Stephen has held senior executive and non-executive positions in the IT and the consultancy sectors since 2001. Stephen is highly experienced across the insurance, banking, government, and natural resources sectors, holding several Chief Information Officer roles within the United States, Chile, and Australia.
Other current directorships:	None
Former directorships (last 3 years):	None
Special responsibilities:	CEO and Executive Director
Interests in shares:	5,392,943 ordinary shares
Interests in options:	None
Interests in performance rights:	2,597,179
Contractual rights to shares:	None

Name:	**Nicole Bowman**
Title:	Independent Non-Executive Deputy Chair and Lead Independent Director
Qualifications:	Nicole holds a Bachelor of Economics and Bachelor of Laws (Hons) from the University of Sydney and is a member of the AICD.
Experience and expertise:	Nicole is an experienced leader, non-executive director and former lawyer whose leadership career has spanned over 23 years across industries as diverse as mining, finance, sport and manufacturing, both in Australia and internationally.
Other current directorships:	None
Former directorships (last 3 years):	None
Special responsibilities:	Chair of the Audit and Risk Committee, Chair of the Nomination and Remuneration Committee, Lead Independent Director and Deputy Chair of the Board of Directors
Interests in shares:	200,000 ordinary shares
Interests in options:	None
Interests in performance rights:	None
Contractual rights to shares:	None
Name:	**Jonathan Rubinsztein**
Title:	Independent Non-Executive Director
Experience and expertise:	Jonathan was formerly the Chief Executive Officer at Nuix, an ASX-listed global company and a leading provider of investigative analytics and intelligence software with a vision of being a Force for Good and Finding Truth in a Digital Age. He was also the Managing Director and CEO of Infomedia Ltd, an ASX-listed SaaS company.
Other current directorships:	None
Former directorships (last 3 years):	Nuix Limited – ceased as Director on 31 October 2025
Special responsibilities:	Member of the Audit and Risk Committee and Nomination and Remuneration Committee
Interests in shares:	3,503,626 ordinary shares
Interests in options:	None
Interests in performance rights:	None
Contractual rights to shares:	None

'Other current directorships' quoted above are current directorships for listed entities only and excludes directorships of all other types of entities, unless otherwise stated.

'Former directorships (last three years)' quoted above are directorships held in the last three years for listed entities only and excludes directorships of all other types of entities, unless otherwise stated.

Company secretary

Kunal Shah was the Company Secretary until 2 February 2026. Kunal has over 25 years' financial experience in the technology, manufacturing, and construction industries. Kunal has coordinated and assisted in numerous corporate transactions including acquisitions, divestments, and business restructures. On 1 June 2026, Mr Shah was appointed as the Company's Chief Financial Officer, effective from 6 July 2026.

Kunal holds a Bachelor of Commerce from Gujarat University and a Master of Business in Accounting from the University of Technology, Sydney. Kunal also has a Graduate Certificate of Applied Corporate Governance and Risk Management and is an Affiliate member of the Governance Institute of Australia.

On 2 February 2026, Ms Nina Mlinarevic was appointed as Company Secretary. Nina has over 15 years' experience in the financial services industry, specialising in corporate governance, regulatory compliance and company secretariat practice. She has extensive experience advising boards and senior management on governance frameworks, board and committee processes, and regulatory obligations in highly regulated environments.

Nina has held governance roles with major Australian financial services institutions, where she was responsible for managing corporate governance and regulatory requirements across complex corporate structures and supporting board and committee operations.

Ms Nina Mlinarevic is the person responsible for communications with the ASX in relation to Listing Rule matters under ASX Listing Rule 12.6.

Meetings of Directors

The number of meetings of Atturra Limited's Board of Directors (**Board**) and of each Board committee held during the year ended 30 June 2026, and the number of meetings attended by each Director were:

	Full Board		Nomination and Remuneration Committee		Audit and Risk Committee	
	Attended	Held	Attended	Held	Attended	Held
Shan Kanji	10	10	2	2	7	7
Stephen Kowal*	10	10	1	2	3	7
Nicole Bowman	10	10	2	2	7	7
Jonathan Rubinsztein	10	10	2	2	7	7

* Attended the Audit and Risk Committee and the Nomination and Remuneration Committee meetings as a non-member.
Held: represents the number of meetings held during the time the Director held office or was a member of the relevant committee.

Remuneration report (audited)

The remuneration report details the key management personnel remuneration arrangements for Atturra Group, in accordance with the requirements of the Corporations Act 2001 and its Regulations.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including all Directors (**KMPs**).

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

- Principles used to determine the nature and amount of remuneration
- Details of remuneration
- Service agreements
- Share-based compensation
- Additional information
- Additional disclosures relating to KMPs

Principles used to determine the nature and amount of remuneration

The objective of Atturra Group's executive reward framework is to ensure reward for performance is competitive and appropriate for the results delivered. The framework aligns executive reward with the achievement of strategic objectives and the creation of value for shareholders, and it is considered to conform to the market best practice for the delivery of reward. The Board ensures that executive reward satisfies the following key criteria for good reward governance practices:

- competitiveness and reasonableness;
- acceptability to shareholders;
- performance linkage/alignment of executive compensation; and
- transparency.

The Nomination and Remuneration Committee is responsible for determining and reviewing remuneration arrangements for its Directors and executives. The performance of Atturra Group depends on the quality of its Directors and executives. The remuneration philosophy is to attract, motivate and retain high performance and high-quality personnel.

The Nomination and Remuneration Committee has structured an executive remuneration framework that is market competitive and complementary to the reward strategy of Atturra Group.

The reward framework is designed to align executive reward to shareholders' interests. The Board has considered that it should seek to enhance shareholders' interests by:

- having economic profit as a core component of plan design;
- focusing on sustained growth in shareholder wealth, consisting of dividends and growth in share price, and delivering constant or increasing return on assets as well as focusing the executive on key non-financial drivers of value; and
- attracting and retaining high calibre executives.

Additionally, the reward framework should seek to enhance executives' interests by:

- rewarding capability and experience;
- reflecting competitive reward for contribution to growth in shareholder wealth; and
- providing a clear structure for earning rewards.

In accordance with best practice corporate governance, the structure of non-executive Director and executive Director remuneration is separate.

Non-executive Directors' remuneration

Fees and payments to non-executive Directors reflect the demands and responsibilities of their role. Non-executive Directors' fees and payments are reviewed annually by the Nomination and Remuneration Committee, except in relation to Shan Kanji who was not paid any Director's fees in the current or previous financial year. The Nomination and Remuneration Committee may, from time to time, receive advice from independent remuneration consultants to ensure non-executive Directors' fees and payments are appropriate and in line with the market. Non-executive Directors do not receive performance rights, share options or other incentives.

The total aggregate amount provided to all non-executive Directors of Atturra Limited for their services as Directors must not exceed in any financial year the amount fixed by Atturra Limited in a general meeting. This amount is fixed at $900,000 per annum.

Executive remuneration

Atturra Group aims to reward executives based on their position and responsibility, with a level and mix of remuneration which has both fixed and variable components.

The executive remuneration and reward framework has four components:

- base pay and non-monetary benefits;
- short-term performance incentives;
- long term share-based payments performance incentives; and
- other remuneration such as superannuation and long service leave.

The combination of these comprises the executive’s total remuneration.

Fixed remuneration, consisting of base salary, superannuation and non-monetary benefits, are reviewed annually by the Nomination and Remuneration Committee based on individual and business unit performance, the overall performance of Atturra Group and comparable market remunerations.

Executives may receive their fixed remuneration in the form of cash or other fringe benefits (for example motor vehicle benefits) where it does not create any additional costs to Atturra Group and provides additional value to the executive.

The short-term incentives (**STI**) program is designed to align the targets of the business units with the performance hurdles of executives. STI payments are granted to executives based on annual targets being achieved for a combination of:

(i) Consolidated revenue for Atturra Group,

(ii) Revenue controlled by the relevant executive,

(iii) Consolidated EBIT for Atturra Group, and

(iv) EBIT controlled by the relevant executive.

These financial measures have been chosen as they align executive effort to key drivers of entity profitability and growth which are considered to be drivers of shareholder value. Financial methods of assessing the achievement of performance conditions have been selected because they are easily measured and establish clear transparent targets.

The long-term incentives (LTI) include share-based payments. Performance rights are awarded to executives based on long-term incentive measures assessed over periods in excess of 12 months.

Performance rights are issued by Atturra Limited to KMPs and other executives under its long-term incentive plan at the discretion of the Board. The purpose of this incentive plan is to align the remuneration of executives and senior management with shareholder value, while retaining key executives.

The key metrics that are considered for the creation of shareholder wealth by KMPs and other executives are revenue growth, Underlying EBIT growth and total shareholder return of Atturra Group. Revenue, Underlying EBIT and Underlying EBITDA for the past two financial years are set out below:

	Consolidated	
	30 June 2026 $’000	30 June 2025 $’000
Revenue	351,809	300,615
Underlying EBIT	19,223	21,886
Underlying EBITDA	30,084	31,545

The long-term incentive plan offers performance rights in Atturra Limited subject to the satisfaction of the relevant performance milestones, as well as service and other conditions, at the relevant vesting date.

The performance rights in place for KMPs as at 30 June 2026 are set out below:

Plan	Issued to	Grant date	Date of record	Total performance rights granted	Converted	Forfeited	Total balance at the end of the financial year
2023 LTI award	KMP – Stephen Kowal	07/10/2022	02/09/2025	311,307	–	(311,307)	–
2023 LTI award	KMP – Stephen Kowal	07/10/2022	02/09/2025	311,307	–	(311,307)	–
2023 LTI award	KMP – Stephen Kowal	13/10/2023	15/12/2026	222,222	–	–	222,222
2023 LTI award	KMP – Stephen Kowal	13/10/2023	15/12/2027	222,222	–	–	222,222
2023 LTI award	KMP – Herbert To	21/10/2023	01/11/2026	39,100	–	–	39,100
2024 LTI award	KMP – Stephen Kowal	21/10/2024	31/12/2027	345,000	–	–	345,000
2024 LTI award	KMP – Stephen Kowal	21/10/2024	31/12/2028	345,000	–	–	345,000
2024 LTI award	KMP – Stephen Kowal	21/10/2024	21/10/2025	140,000	(140,000)	–	–
2024 LTI award	KMP – Stephen Kowal	21/10/2024	21/10/2026	180,000	–	–	180,000
2024 LTI award	KMP – Stephen Kowal	21/10/2024	21/10/2027	242,500	–	–	242,500
2024 LTI award	KMP – Herbert To	25/10/2024	01/11/2027	50,000	–	–	50,000
2025 LTI award	KMP – Stephen Kowal	29/10/2025	29/10/2026	124,523	–	–	124,523
2025 LTI award	KMP – Stephen Kowal	29/10/2025	29/10/2027	124,523	–	–	124,523
2025 LTI award	KMP – Stephen Kowal	29/10/2025	29/10/2028	124,522	–	–	124,522
2025 LTI award	KMP – Herbert To	29/10/2025	01/11/2028	66,111	–	–	66,111
2025 LTI award	KMP – Stephen Kowal	29/10/2025	01/12/2028	333,334	–	–	333,334
2025 LTI award	KMP – Stephen Kowal	29/10/2025	04/12/2029	333,333	–	–	333,333
				3,515,004	**(140,000)**	**(622,614)**	**2,752,390**

2023 LTI award: The average fair value of the performance rights at grant date was $0.38 each.

2023 LTI award: The average fair value of the performance rights at grant date was $0.48 each for Stephen Kowal and $0.81 for Herbert To.

2024 LTI award: The average fair value of the performance rights at grant date was $0.73 each for Stephen Kowal and $1.15 for Herbert To.

2025 LTI award: The average fair value of the performance rights at grant date was $0.65 each for Stephen Kowal and $0.70 for Herbert To.

Each performance right is issued by Atturra Limited and converts into one ordinary share in Atturra Limited. If the employment and performance criteria are satisfied, the relevant Executive will be allocated shares on the date of record. Performance rights carry no dividend or voting rights. For performance rights to convert, the relevant Executive must remain employed or engaged by Atturra Group at the relevant date of record and the relevant performance milestones must be satisfied.

No price is payable on conversion of performance rights. If the minimum set value for each performance milestone is not satisfied on a particular date of record, the relevant performance rights will lapse. The performance hurdles were chosen to align with Atturra Group's strategy and shareholder interests and best reflect the key financial performance metrics of Atturra Group and strike an appropriate balance between growth and long-term profitability.

The key vesting conditions for the LTI awards for KMPs are:

Stephen Kowal

2023 LTI award

The number of performance rights has been calculated by dividing $400,000 (being Stephen Kowal's on target long term incentive plan remuneration per annum) by 90.0 cents, being the rounded volume weighted average price (**VWAP**) of Atturra Limited's shares on 10 August 2023, being the date of preparation of the agreement relating to Stephen Kowal's long term incentive.

Vesting of the rights is based on three-year cumulative Total Shareholder Return performance and assessment of strategic priorities execution against rolling three-year strategic targets. The Board establishes a three-year cumulative Total Shareholder Return target taking into account historical financial performance and future growth predictions (including forecast economic conditions and other market factors). The cumulative Total Shareholder Return target for the LTI is not disclosed as this is considered sensitive information.

If the performance criteria are satisfied and Stephen Kowal is otherwise entitled to be allocated shares, Atturra Limited will allocate:

- 222,222 shares by no later than 31 December 2026; and
- 222,222 shares by no later than 31 December 2027.

Performance Criteria based on "market relative total shareholder return" – XTX

If less than 50.1% of the 444,444 Performance Rights vest by reference to the Total Shareholder Return Performance Criteria, and Stephen Kowal is otherwise entitled to be allocated Shares (including a requirement that Stephen Kowal is an Eligible Employee on the relevant allocation date), the Board will instead measure the Company's relative total shareholder return for the period commencing on the Start Reference Date and ending on the date of announcement of the FYE 2026 annual results (Reference Period) by reference to the S&P/ASX All Technology Index (**XTX Index**) (or any successor that the Board nominates if it ceases to be measured).

If the Company falls within the top 10% of the total shareholder returns of companies on the XTX Index for the Reference Period, then 75% of the Performance Rights will vest and the Company will allocate:

- half of any Shares (which are entitled to be allocated) in December 2026; and
- the other half of any Shares (which are entitled to be allocated) in December 2027.

2024 LTI award

The number of performance rights has been calculated by dividing $550,000 (being Stephen Kowal's on target long term incentive plan remuneration per annum) by 79.7101 cents, being the rounded volume weighted average price **(VWAP)** of Atturra Limited's shares on 23 August 2024, being the date of preparation of the agreement relating to Stephen Kowal's long term incentive.

Vesting of the rights is based on three-year cumulative Total Shareholder Return performance and assessment of strategic priorities execution against rolling three-year strategic targets. The Board establishes a three-year cumulative Total Shareholder Return target taking into account historical financial performance and future growth predictions (including forecast economic conditions and other market factors). The cumulative Total Shareholder Return target for the LTI is not disclosed as this is considered sensitive information.

If the performance criteria are satisfied and Stephen Kowal is otherwise entitled to be allocated shares, Atturra Limited will allocate:

- 345,000 shares by no later than 31 December 2027; and
- 345,000 shares by no later than 31 December 2028.

2024 LTI award

On 21 October 2024, Stephen Kowal was granted 562,500 retention rights. The only performance criterion is continued employment with Atturra Group.

The retention rights vesting schedule is set out below:

- 140,000 shares if continued employment with Atturra Group until 21 October 2025;
- 180,000 shares if continued employment with Atturra Group until 21 October 2026; and
- 242,500 shares if continued employment with Atturra Group until 21 October 2027.

2025 LTI award

The number of performance rights has been calculated by dividing $550,000 (being Stephen Kowal's on target long term incentive plan remuneration per annum) by 82.5 cents, being the rounded volume weighted average price (VWAP) of Atturra Limited's shares on 13 August 2025, being the date of preparation of the agreement relating to Stephen Kowal's long term incentive.

Vesting of the rights is based on three-year cumulative Total Shareholder Return performance and assessment of strategic priorities execution against rolling three-year strategic targets. The Board establishes a three-year cumulative Total Shareholder Return target taking into account historical financial performance and future growth predictions (including forecast economic conditions and other market factors). The cumulative Total Shareholder Return target for the LTI is not disclosed as this is considered sensitive information.

If the performance criteria are satisfied and Stephen Kowal is otherwise entitled to be allocated shares, Atturra Limited will allocate:

- 333,334 shares by no later than 1 December 2028; and
- 333,333 shares by no later than 4 December 2029.

2025 LTI award

On 29 October 2025, Stephen Kowal was granted 373,568 retention rights. The only performance criteria is continued employment with Atturra Group.

The retention rights vesting schedule is set out below:

- 124,523 shares if continued employment with Atturra Group until 29 October 2026.
- 124,523 shares if continued employment with Atturra Group until 29 October 2027.
- 124,522 shares if continued employment with Atturra Group until 29 October 2028.

Herbert To

On 21 October 2023, Herbert To was granted 39,100 performance rights. The only performance criterion is continued employment with the Atturra Group until 1 November 2026.

On 25 October 2024, Herbert To was granted 50,000 performance rights. The only performance criterion is continued employment with the Atturra Group until 1 November 2027.

On 29 October 2025, Herbert To was granted 66,111 performance rights. The only performance criteria is continued employment with the Atturra Group until 1 November 2028.

Consolidated entity performance and link to remuneration

Remuneration for KMP's is directly linked to the performance of Atturra Group. As described above, the STI and LTI programs are dependent on performance targets being met and at times, may be at the discretion of the Nomination and Remuneration Committee. The Nomination and Remuneration Committee is of the opinion that the performance-based compensation will assist in increasing shareholder wealth over the coming years.

Use of remuneration consultants

During the financial year ended 30 June 2026, the Atturra Group, through the Nomination and Remuneration Committee, engaged The Reward Practice, remuneration consultants, to review and provide benchmarking exercise for CEO remuneration. The Reward Practice was paid $4,500 plus GST for these services.

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

At the 2025 AGM, 99.51% of the votes received supported the adoption of the remuneration report for the year ended 30 June 2025. The Company did not receive any specific feedback at the AGM regarding its remuneration practices.

Details of remuneration

Amounts of remuneration

Details of the remuneration of KMPs of Atturra Group are set out in the following tables. Note that although Shan Kanji is a KMP, he does not appear in the following tables since his remuneration is $nil (2025: $nil).

The KMPs of Atturra Group consisted of the Directors of Atturra Limited:

- Shan Kanji (Non-Executive Chairman)
- Stephen Kowal (Executive Director and Chief Executive Officer)
- Nicole Bowman (Independent Non-Executive Deputy Chair and Lead Independent Director)
- Jonathan Rubinsztein (Independent Non-Executive Director)

and:

- Herbert To (Chief Financial Officer) – announced his retirement on 9 March 2026, will remain with the Company until 1 September 2026.
- Kunal Shah (Chief Financial Officer) – announced his appointment on 1 June 2026, will take effect from 6 July 2026.

30 June 2026	Short-term benefits Cash salary and fees $	 Cash bonus $	 Non-monetary $	Post-employment benefits Super-annuation $	Long-term benefits Long service leave $	Share-based payments Equity-settled $	 Total $
Non-Executive Directors:							
Nicole Bowman	125,000	–	–	15,000	–	–	140,000
Jonathan Rubinsztein	71,429	–	–	8,571	–	–	80,000
Executive Director:							
Stephen Kowal	527,726	–	–	30,000	24,083	458,733	1,040,542
Other Key Management Personnel:							
Herbert To	337,198	–	–	30,000	1,780	39,689	408,667
	1,061,353	**–**	**–**	**83,571**	**25,863**	**498,422**	**1,669,209**

30 June 2025	Short-term benefits Cash salary and fees $	 Cash bonus $	 Non-monetary $	Post-employment benefits Super-annuation $	Long-term benefits Long service leave $	Share-based payments Equity-settled $	 Total $
Non-Executive Directors:							
Nicole Bowman	81,923	–	–	9,421	–	–	91,344
Jonathan Rubinsztein	76,923	–	–	2,300	–	–	79,223
Executive Director:							
Stephen Kowal	488,751	440,000	–	29,932	23,766	419,099	1,401,548
Other Key Management Personnel:							
Herbert To	260,634	50,000	–	29,615	6,223	23,383	369,855
	908,231	**490,000**	**–**	**71,268**	**29,989**	**442,482**	**1,941,970**

The proportion of remuneration linked to performance and the fixed proportion for the current financial year are as follows:

	Fixed remuneration		At risk – STI		At risk – LTI	
Name	**30 June 2026**	**30 June 2025**	**30 June 2026**	**30 June 2025**	**30 June 2026**	**30 June 2025**
Non-Executive Directors:						
Nicole Bowman	100%	100%	–	–	–	–
Jonathan Rubinsztein	100%	100%	–	–	–	–
Executive Director:						
Stephen Kowal	56%	39%	–	31%	44%	30%
Other Key Management Personnel:						
Herbert To	90%	80%	–	14%	10%	6%

The proportion of the cash bonus paid/payable or forfeited for the current financial year is as follows:

	Cash bonus paid/payable		Cash bonus forfeited	
Name	**30 June 2026**	**30 June 2025**	**30 June 2026**	**30 June 2025**
Executive Director:				
Stephen Kowal	–	100%	275,000	–
Other Key Management Personnel:				
Herbert To	–	100%	50,000	–

Service agreements

Remuneration and other terms of employment for KMPs are formalised in service agreements. Details of these agreements are as follows:

Name:	**Shan Kanji**
Title:	Non-Executive Chairman
Agreement commenced:	20 October 2021
Term of agreement:	Permanent
Details:	Shan did not receive a fee for services as Non-Executive Director and Chairman of Atturra Limited.
Name:	**Stephen Kowal**
Title:	Chief Executive Officer
Agreement commenced:	20 October 2021
Term of agreement:	Permanent
Details:	Stephen is entitled to receive a remuneration of $550,000 (2025: $550,000) per annum, inclusive of superannuation and a discretionary STI cash bonus of up to $275,000 to $330,000 (2025: $275,000 to $330,000) per annum (inclusive of superannuation) to be paid within three months of the end of the relevant financial year. Stephen may be issued a LTI subject to shareholders approving it at the AGM, otherwise will be paid in cash. 6 months termination notice in writing.

Name:	**Nicole Bowman**
Title:	Independent, Non-Executive Deputy Chair and Lead Independent Director
Agreement commenced:	20 October 2021
Term of agreement:	Permanent
Details:	$140,000 per annum, inclusive of superannuation (including remuneration as chair of Audit and Risk, Nomination and Remuneration Committees, Deputy Chair and Lead Independent Director of the Board of Directors).
Name:	**Jonathan Rubinsztein**
Title:	Independent, Non-Executive Director
Agreement commenced:	4 November 2021
Term of agreement:	Permanent
Details:	$80,000 per annum, exclusive of superannuation (including remuneration as member of Audit and Risk and Nomination and Remuneration Committees).
Name:	**Herbert To**
Title:	Chief Financial Officer
Agreement commenced:	3 October 2022
Term of agreement:	Permanent
Details:	Herbert is entitled to receive a remuneration of $320,000 per annum, exclusive of superannuation. For the period commencing 1 July 2025 to 30 June 2026, a target STI of $50,000 (2025: $50,000) per annum (inclusive of superannuation) and a LTI of nil (2025: 50,000) performance rights. 3 months termination notice in writing.

KMPs have no entitlement to termination payments in the event of removal for misconduct.

Share-based compensation

Issue of shares

There were no new ordinary shares of Atturra Limited issued on the exercise of performance rights during the year ended 30 June 2026 and up to the date of this report.

Performance rights

During the year ended 30 June 2026, 666,667 performance rights were issued to Stephen Kowal (30 June 2025: 690,000 performance rights). The fair value of the performance rights at grant date was $0.58 each (2025: $0.42 each).

During the year ended 30 June 2026, 373,568 retention rights were issued to Stephen Kowal (30 June 2025: 562,500). The fair value of the retention rights at the grant date was $0.78 each (2025: $1.12).

66,111 of performance rights were issued to Herbert To during the year ending 30 June 2026 (30 June 2025: 50,000). The fair value of the performance rights at the grant date was $0.70 each (2025: $1.15 each).

Performance rights granted carry no dividend or voting rights.

Values of performance rights over ordinary shares granted, vested and lapsed for Directors and other key management personnel as part of compensation during the year ended 30 June 2026 are set out below:

Name	Value of rights granted during the year $	Value of rights vested during the year $	Value of rights lapsed during the year $	Remuneration consisting of rights for the year %
Stephen Kowal	677,062	156,100	235,885	46%
Herbert To	45,947	–	–	10%

Additional information

The earnings of the Atturra Group for the five years to 30 June 2026 are summarised below:

	2026 $'000	2025 $'000	2024 $'000	2023 $'000	2022 $'000
Sales revenue	351,809	300,615	243,352	178,331	134,579
EBITDA	(2,965)	24,637	17,368	21,009	15,141
EBIT	(13,826)	14,978	14,886	18,695	12,355
(Loss)/profit after income tax	(21,749)	9,098	9,731	10,643	8,085

The factors that are considered to affect total shareholders return ('TSR') are summarised below:

	2026	2025	2024	2023	2022
Share price at financial year end ($)	0.46	0.80	0.73	0.89	0.69
Total dividends declared (cents per share)	–	–	–	–	–
Basic earnings per share (cents per share)	(5.88)	2.60	3.59	4.71	4.12
Diluted earnings per share (cents per share)	(5.88)	2.55	3.52	4.61	4.11

Additional disclosures relating to KMPs

Shareholding

The number of shares in Atturra Limited held during the financial year by each Director and KMPs of Atturra Group, including their personally related parties, is set out below:

	Balance at the start of the year	Received as part of remuneration	Additions	Disposals/ other	Balance at the end of the year
Ordinary shares					
Shan Kanji	219,155,153	–	9,000,000	–	228,155,153
Stephen Kowal	5,252,943	–	140,000	–	5,392,943
Nicole Bowman	141,667	–	58,333	–	200,000
Jonathan Rubinsztein	6,103,626	–	–	(2,600,000)	3,503,626
Herbert To	20,000	–	–	–	20,000
	230,673,389	**–**	**9,198,333**	**(2,600,000)**	**237,271,722**

Option holding

No Directors held any options over ordinary shares.

Performance Rights holding

The number of performance rights over ordinary shares in Atturra Limited held during the financial year by each Director and KMPs of Atturra Group, including their personally related parties, is set out below:

	Balance at the start of the year	Granted	Vested Converted	Expired/ forfeited/ other	Balance at the end of the year*
Performance rights over ordinary shares					
Stephen Kowal	2,319,558	1,040,235	(140,000)	(622,614)	2,597,179
Herbert To	89,100	66,111	–	–	155,211
	2,408,658	**1,106,346**	**(140,000)**	**(622,614)**	**2,752,390**

* Performance rights at the end of the year are unvested and not exercisable.

Other transactions with key management personnel and their related parties

The following transactions occurred with parties related to Shan Kanji.

	Consolidated	
	30 June 2026 $	30 June 2025 $
Sale of goods and services:		
Sale of services to Kanji Group Pty Ltd	640,059	1,488,996
Payment for goods and services:		
Payment for services from Kanji Group Pty Ltd	–	231,492

Receivable from and payable to related parties

The following balances are outstanding at the reporting date in relation to transactions with related parties:

	Consolidated	
	30 June 2026 $	30 June 2025 $
Trade receivables from Kanji Group Pty Ltd	20,763	463,748

Loans to key management personnel and their related parties

There are no other loans provided to or related party transactions with KMPs.

Terms and conditions

All transactions were made on normal commercial terms and conditions and at market rates.

This concludes the remuneration report, which has been audited.

Shares under option

There were no unissued ordinary shares of Atturra Limited under option outstanding at the date of this report.

Shares under performance rights

Unissued ordinary shares of Atturra Limited under performance rights at the date of this report are as follows:

Grant date	Date of record	Exercise price	Number under rights
13/10/2023	15/12/2026	$0.00	222,222
13/10/2023	15/12/2027	$0.00	222,222
21/10/2023	01/11/2026	$0.00	1,083,323
25/10/2024	21/10/2026	$0.00	180,000
25/10/2024	21/10/2027	$0.00	242,500
25/10/2024	01/11/2027	$0.00	1,851,330
25/10/2024	31/12/2027	$0.00	345,000
25/10/2024	31/12/2028	$0.00	345,000
29/10/2025	29/10/2026	$0.00	124,523
29/10/2025	29/10/2027	$0.00	124,523
29/10/2025	29/10/2028	$0.00	124,522
29/10/2025	01/11/2028	$0.00	3,105,567
29/10/2025	01/12/2028	$0.00	333,334
29/10/2025	04/12/2029	$0.00	333,333
29/06/2026	01/11/2028	$0.00	329,136
			8,966,535

No person entitled to exercise the performance rights had or has any right by virtue of the performance right to participate in any share issue of Atturra Limited or of any other body corporate.

Shares issued on the exercise of options

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

Date options granted	Exercise price	Number of shares issued
28/07/2022	$0.00	182,910
29/07/2022	$0.00	574,962
21/10/2024	$0.00	140,000
		897,872

Shares issued on the exercise of performance rights

There were no new ordinary shares of Atturra Limited issued on the exercise of performance rights during the year ended 30 June 2026 and up to the date of this report.

Indemnity and insurance of officers

Atturra Limited has indemnified the Directors and executives of Atturra Limited for costs incurred, in their capacity as a Director or executive, for which they may be held personally liable, except where there is a lack of good faith.

During the financial year, Atturra Limited paid a premium in respect of a contract to insure the Directors and executives of Atturra Limited against a liability to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

Indemnity and insurance of auditor

Atturra Limited has not, during or since the end of the financial year, indemnified or agreed to indemnify the auditor of Atturra Limited or any related entity against a liability incurred by the auditor.

During the financial year, Atturra Limited has not paid a premium in respect of a contract to insure the auditor of Atturra Limited or any related entity.

Proceedings on behalf of Atturra Limited

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

Non-audit services

There were no non-audit services provided during the financial year by the auditor.

Officers of Atturra Limited who are former partners of Crowe Audit Australia

There are no officers of Atturra Limited who are former partners of Crowe Audit Australia.

Rounding of amounts

Atturra Limited is of a kind referred to in ASIC Legislative Instrument 2026/183, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this Directors' report.

This report is made in accordance with a resolution of Directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the Directors

Shan Kanji
Chairman

26 August 2026

Auditor's Independence Declaration

Crowe Audit Australia
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www.crowe.com/au

Auditor's Independence Declaration Under Section 307c of the *Corporations Act 2001* to the Directors of Atturra Limited

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

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

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

Yours sincerely,

Crowe Audit Australia

Crowe Audit Australia

Ash Pather
Senior Partner

26 August 2026
Sydney

Consolidated statement of profit or loss and other comprehensive income

for the year ended 30 June 2026

	Note	Consolidated 30 June 2026 $'000	Consolidated 30 June 2025 $'000
Revenue			
Revenue from contracts with customers	4	351,809	300,615
Cost of goods sold and providing services		(234,449)	(198,195)
Gross margin		117,360	102,420
Other income		709	445
Interest income		982	2,093
Expenses			
Depreciation and amortisation expense	5	(10,861)	(9,659)
General and administrative expenses		(90,702)	(76,461)
Sales and marketing expenses		(2,455)	(1,888)
(Allowance) for/recovery on loss relating to trade receivables and contract assets	5	(5,092)	121
Impairment of intangibles	15	(22,785)	–
Finance costs	5	(5,720)	(2,803)
(Loss)/profit before income tax expense		(18,564)	14,268
Income tax expense	6	(3,185)	(5,170)
(Loss)/profit after income tax expense for the year attributable to the owners of Atturra Limited	24	(21,749)	9,098
Other comprehensive loss			
Items that may be reclassified subsequently to profit or loss			
Foreign currency translation		(1,653)	(176)
Other comprehensive loss for the year, net of tax		(1,653)	(176)
Total comprehensive (loss)/income for the year attributable to the owners of Atturra Limited		**(23,402)**	**8,922**

		Cents	Cents
Basic earnings per share	41	(5.88)	2.60
Diluted earnings per share	41	(5.88)	2.55

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

As at 30 June 2026

	Note	Consolidated 30 June 2026 $'000	Consolidated 30 June 2025 $'000
Assets			
Current assets			
Cash and cash equivalents	7	65,962	91,576
Trade and other receivables	8	84,321	63,701
Contract assets	9	8,680	16,067
Inventories	10	11,142	414
Other assets	11	6,036	4,736
Total current assets		176,141	176,494
Non-current assets			
Trade and other receivables	8	3,369	5,026
Investments accounted for using the equity method	12	–	1,307
Property, plant and equipment	13	9,897	6,947
Right-of-use assets	14	21,098	16,364
Intangible assets	15	182,480	178,686
Deferred tax asset	6	6,358	3,988
Other assets	11	–	1,002
Total non-current assets		223,202	213,320
Total assets		399,343	389,814
Liabilities			
Current liabilities			
Trade and other payables	16	96,297	73,280
Contract liabilities	17	12,819	12,469
Borrowings	18	29,397	526
Lease liabilities	19	7,552	2,981
Income tax provision	6	638	2,931
Employee benefits	20	13,282	10,964
Other liabilities	21	10,845	7,516
Total current liabilities		170,830	110,667
Non-current liabilities			
Trade and other payables	16	2,304	4,023
Contract liabilities	17	1,258	1,405
Borrowings	18	–	18,258
Lease liabilities	19	14,941	14,670
Employee benefits	20	3,395	2,709
Other liabilities	21	9,284	9,989
Total non-current liabilities		31,182	51,054
Total liabilities		202,012	161,721
Net assets		**197,331**	**228,093**
Equity			
Issued capital	22	202,218	210,795
Reserves	23	(10,413)	(9,977)
Retained earnings	24	5,526	27,275
Total equity		**197,331**	**228,093**

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

Consolidated statement of changes in equity

For the year ended 30 June 2026

Consolidated	Issued capital $'000	Reserves $'000	Retained earnings $'000	Total equity $'000
Balance at 1 July 2024	142,105	(9,897)	17,978	150,186
Profit after income tax expense for the year	–	–	9,098	9,098
Other comprehensive loss for the year, net of tax	–	(176)	–	(176)
Total comprehensive (loss)/income for the year	–	(176)	9,098	8,922
Transactions with owners in their capacity as owners:				
Contributions of equity, net of transaction costs (note 22)	68,339	–	–	68,339
Issue of shares – share-based payments (note 22)	1,360	(1,360)	–	–
Share buy-back – treasury shares (note 22)	(1,009)	–	–	(1,009)
Share-based payments (note 42)	–	1,742	–	1,742
Lapsed and forfeited – share-based payments (note 23 and 24)	–	(286)	286	–
Other	–	–	(87)	(87)
Balance at 30 June 2025	**210,795**	**(9,977)**	**27,275**	**228,093**

Consolidated	Issued capital $'000	Reserves $'000	Retained earnings $'000	Total equity $'000
Balance at 1 July 2025	210,795	(9,977)	27,275	228,093
Loss after income tax expense for the year	–	–	(21,749)	(21,749)
Other comprehensive loss for the year, net of tax	–	(1,653)	–	(1,653)
Total comprehensive loss for the year	–	(1,653)	(21,749)	(23,402)
Transactions with owners in their capacity as owners:				
Share buy-back (note 22)	(7,401)	–	–	(7,401)
Share issue – treasury shares (note 22)	(1,957)	–	–	(1,957)
Share-based payments (note 42)	–	2,212	–	2,212
Lapsed and forfeited – share-based payments (note 23)	–	(210)	–	(210)
Issue of shares – share-based payments (note 23)	781	(616)	–	165
Other equity reserve (note 23)	–	(169)	–	(169)
Balance at 30 June 2026	**202,218**	**(10,413)**	**5,526**	**197,331**

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

Consolidated statement of cash flows

For the year ended 30 June 2026

	Note	Consolidated 30 June 2026 $'000	Consolidated 30 June 2025 $'000
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		380,097	322,711
Payments to suppliers and employees (inclusive of GST)		(363,201)	(304,499)
		16,896	18,212
Interest received		982	2,093
Interest and other finance costs paid		(1,646)	(1,320)
Income taxes paid		(7,169)	(4,279)
Net cash from operating activities	38	9,063	14,706
Cash flows from investing activities			
Payments for acquisition of subsidiaries, net of cash acquired	34	(17,027)	(40,685)
Payments for deferred consideration for purchase of subsidiaries	27	(6,438)	(6,545)
Payments for property, plant and equipment	13	(4,637)	(1,594)
Payments for intangibles	15	(3,845)	(896)
Loan provided to associate		–	(450)
Net cash used in investing activities		(31,947)	(50,170)
Cash flows from financing activities			
Proceeds from issue of shares, net of costs		–	69,217
Proceeds from borrowings		15,888	4,445
Repayment of borrowings		(5,275)	(346)
Repayments of lease liabilities		(3,985)	(3,670)
Payments for share buy-backs		(9,358)	(3,245)
Net cash (used in)/from financing activities		(2,730)	66,401
Net (decrease)/increase in cash and cash equivalents		(25,614)	30,937
Cash and cash equivalents at the beginning of the financial year		91,576	60,639
Cash and cash equivalents at the end of the financial year	7	**65,962**	**91,576**

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

Notes to the Consolidated Financial Statements

30 June 2026

Contents

Note 1. Material accounting policy information

The accounting policies that are material to the Atturra Group are set out either in the respective notes or below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

Atturra Group has adopted all the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of Atturra Group.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

These general-purpose consolidated financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the AASB and the Corporations Act 2001, as appropriate for for-profit oriented entities. These consolidated financial statements also comply with International Financial Reporting Standards Accounting Standards as issued by the International Accounting Standards Board ('IASB').

Historical cost convention

The consolidated financial statements have been prepared under the historical cost convention, except for contingent consideration payable in a business combination, which is measured at fair value.

Parent entity information

In accordance with the *Corporations Act 2001*, these financial statements present the results of Atturra Group only. Supplementary information about the parent entity is disclosed in note 33.

Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of all subsidiaries of Atturra Limited as at 30 June 2026 and the results of all subsidiaries for the year then ended. Atturra Limited and its subsidiaries together are referred to in these consolidated financial statements as Atturra Group.

Subsidiaries are all those entities over which Atturra Group has control. Atturra Group controls an entity when Atturra 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 Atturra Group. They are de-consolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between entities in Atturra Group are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by Atturra Group.

The acquisition of subsidiaries is accounted for using the acquisition method of accounting. A change in ownership interest, without the loss of control, is accounted for as an equity transaction, where the difference between the consideration transferred and the book value of the share of the non-controlling interest acquired is recognised directly in equity attributable to the parent.

Where Atturra Group loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and non-controlling interest in the subsidiary together with any cumulative translation differences recognised in equity. Atturra Group 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.

Foreign currency transactions

Foreign currency transactions are translated into Atturra Group's functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at financial year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in Atturra Group's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in Atturra Group's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Derivative financial instruments

Hedges of a net investment

Hedges of a net investment in a foreign operation include monetary items that are considered part of the net investment. Gains or losses on the hedging instrument relating to the effective portion of the hedge are recognised directly in equity whilst gains or losses relating to the ineffective portion are recognised in profit or loss. On disposal of the foreign operation, the cumulative value of any such gains or losses recognised directly in equity is transferred to profit or loss.

Impairment of non-financial assets

Goodwill is 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.

Rounding of amounts

Atturra Limited is of a kind referred to in Corporations Instrument 2026/183, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Atturra Group for the annual reporting period ended 30 June 2026. The Atturra Group's does not expect these amendments to have a material impact on the amounts in prior periods or will affect the current or future periods. The main standards are listed below:

- AASB 18 Presentation and Disclosure in Financial Statements (effective from 1 January 2027)
- AASB 2014-10 Sale or contribution of assets between investor and its associate or joint venture (effective from 1 January 2028)

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the consolidated financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Share-based payment transactions

Atturra Group measures the cost of equity-settled transactions with employees by reference to the fair value of the equity instruments at the date at which they are granted. The accounting estimates and assumptions relating to equity-settled share-based payments would have no impact on the carrying amounts of assets and liabilities within the next annual reporting period but may impact profit or loss and equity.

Principal versus agent considerations – revenue

Management has determined that entities within the Atturra Group act as an agent in respect to certain transactions with its customers. This determination has been made on the basis that the Atturra Group does not bear primary responsibility for service delivery to the customer. This is a key judgment given it significantly reduces the amount of revenue recognised by Atturra Group.

Software licencing revenue includes commission received as an agent for selling software licences of other software providers.

Goodwill

Atturra Group tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill has suffered any impairment, in accordance with the accounting policy stated in note 15. 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.

Lease term

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to Atturra Group's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. Atturra Group reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what Atturra Group estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

Employee benefits provision

As discussed in note 20, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Business combinations

As discussed in note 1, business combinations are initially accounted for on a provisional basis. The fair value of assets acquired, liabilities, contingent consideration and contingent liabilities assumed are initially estimated by Atturra Group taking into consideration all available information at the reporting date. Fair value adjustments on the finalisation of the business combination accounting is retrospective, where applicable, to the period the combination occurred and may have an impact on the assets and liabilities, depreciation and amortisation reported.

Note 3. Operating segments

Identification of reportable operating segments

Atturra Group is organised into only one operating and reporting segment based on the market it serves which is Information Technology (IT) Solutions in Australia. This operating segment is based on the internal reports that are reviewed and used regularly by the Board (who is identified as the Chief Operating Decision Maker ('CODM')) in assessing performance and in determining the allocation of resources.

The CODM reviews Underlying EBITDA (earnings before interest, tax, depreciation, and amortisation, and other adjustments as disclosed) for the reportable segment's measure of profit or loss. The accounting policies adopted for internal reporting to the CODM are consistent with those adopted in the consolidated financial statements.

Reconciliation of statutory (loss)/profit to underlying EBITDA:

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
(Loss)/profit after income tax	**(21,749)**	**9,098**
Add: Income tax expense	3,185	5,170
Add: Interest expense	5,720	2,803
Less: Interest income	(982)	(2,093)
Reported EBIT	**(13,826)**	**14,978**
Share-based payments	2,003	1,742
Revaluation of contingent consideration	–	(200)
M&A transaction, capital raising, and integration costs	3,508	4,592
M&A related retentions	995	774
Organisational restructure costs	3,758	–
Impairment of intangibles	22,785	–
Underlying EBIT	**19,223**	**21,886**
Depreciation	6,574	5,588
Amortisation	4,287	4,071
Underlying EBITDA	**30,084**	**31,545**

The information reported to the CODM is on a monthly basis. Refer to note 4 for revenue from products and services.

Major customers

During the year ended 30 June 2026 and 30 June 2025, no single customer contributed more than 10% of Atturra Group's total revenue.

Accounting policy for operating segments

Operating segments are presented using the 'management approach', where the information presented is on the same basis as the internal reports provided to the Chief Operating Decision Makers ('CODM'). The CODM is responsible for the allocation of resources to its operating segment and assessing its performance.

Note 4. Revenue from contracts with customers

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Consulting services – time and materials agreements	147,059	170,336
Consulting services – fixed price agreements	40,381	23,871
Software licensing	10,692	1,031
Software maintenance and managed services	97,927	68,591
Management fee revenue	5,325	4,409
Product sales revenue	48,568	31,045
Other revenue	1,857	1,332
Revenue from contracts with customers	**351,809**	**300,615**

Disaggregation of revenue

The disaggregation of revenue from contracts with customers is as follows:

2026	Time and materials $'000	Fixed price $'000	Software licensing $'000	Software mainte-nance and managed services $'000	Manage-ment fee $'000	Product sales $'000	Others $'000	Total $'000
Timing of revenue recognition								
At a point in time	–	–	10,692	–	–	48,568	1,857	61,117
Over time	147,059	40,381	–	97,927	5,325	–	–	290,692
	147,059	**40,381**	**10,692**	**97,927**	**5,325**	**48,568**	**1,857**	**351,809**

2025	Time and materials $'000	Fixed price $'000	Software licensing $'000	Software mainte-nance and managed services $'000	Manage-ment fee $'000	Product sales $'000	Others $'000	Total $'000
Timing of revenue recognition								
At a point in time	–	–	1,031	–	–	31,045	1,332	33,408
Over time	170,336	23,871	–	68,591	4,409	–	–	267,207
	170,336	**23,871**	**1,031**	**68,591**	**4,409**	**31,045**	**1,332**	**300,615**

Accounting policy for revenue recognition

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which Atturra Group is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, Atturra Group: 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. The majority of customer payment terms are between 30 and 60 days.

Atturra Group recognises revenue for its major business activities as follows:

Consulting services – time and materials agreements

Where Atturra Group provides services charged on the basis of time and materials, revenue is recognised over time when the services are rendered, and costs are incurred. If services have not been invoiced at reporting date but are billable by Atturra Group, an amount is recorded as trade receivables.

Consulting services – fixed price agreements

Where Atturra Group provides services under a fixed price agreement the performance obligation is completed over time and hence either an input/output method based on a percentage of completion is applied to recognise revenue depending on the nature of the contract. When the outcome of a fixed price agreement can be measured reliably, revenue is recognised over time based on the proportion of work performed to date relative to the total contract. When the outcome of a fixed price agreement cannot be measured reliably, revenue is recognised only to the extent the costs incurred under the contract are expected to be recoverable. Atturra Group has adopted the practical expedient requirements of AASB 15 (121(a)), where the performance obligations contained in the project have an original expected duration of one year or less.

Software licensing

Software licensing revenue includes commission received as an agent for selling software licenses of other software providers. Revenue is recognised at a point in time when the performance obligations under the contract with customer are satisfied.

Software maintenance and managed services

Software maintenance and managed services revenue is recognised over time, evenly over the life of the relevant contracts in line with the delivery of services.

Management fee revenue

Management has determined that entities within the Atturra Group act as an agent in respect to certain transactions with its customers. This determination has been made on the basis that the Atturra Group does not bear primary responsibility for service delivery to the customer. This is a key judgment given it significantly reduces the amount of revenue recognised by Atturra Group.

Product sales revenue

Product sales revenue is recognised at a point in time when the performance obligations under the contract with customers are satisfied, usually when the product is delivered to the customer.

Other revenue

Other revenue mainly includes membership fees, income from security clearances and partner incentive income. Membership fees, revenue from security clearances and partner incentive income is recognised at a point in time when the performance obligation is completed, and control passes to the customer.

Note 5. Expenses

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
(Loss)/profit before income tax includes the following specific expenses:		
Depreciation		
Leasehold improvements	574	370
Plant and equipment	480	505
Fixtures and fittings	202	68
Motor vehicles	35	27
Data centre equipment	1,094	929
Managed services equipment	483	232
Buildings right-of-use assets	3,456	3,017
Equipment right-of-use assets	250	440
Total depreciation	6,574	5,588
Amortisation		
Software	520	515
Client relationships	3,767	3,556
Total amortisation	4,287	4,071
Total depreciation and amortisation	10,861	9,659
Allowance for/(recovery) on loss relating to trade receivables and contract assets		
Allowance for contract assets (note 9)	5,123	–
Recovery on trade receivables (note 8)	(31)	(121)
Allowance for/(recovery) on loss relating to trade receivables and contract assets	5,092	(121)
Finance costs		
Interest and finance charges paid/payable on borrowings	1,646	1,321
Interest and finance charges paid/payable on lease liabilities	855	884
Interest and finance charges paid/payable on deferred consideration	3,219	598
Finance costs expensed	5,720	2,803
Net foreign exchange (gain) loss		
Net foreign exchange (gain) loss	(184)	200
Superannuation expense		
Defined contribution superannuation expense	17,208	11,846
Share-based payments expense		
Share-based payments expense	2,002	1,742
Employee benefits expense excluding superannuation		
Employee benefits expense excluding superannuation	158,889	119,989

Note 6. Income tax

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Income tax expense		
Current tax	3,813	5,150
Deferred tax – origination and reversal of temporary differences	(628)	20
Aggregate income tax expense	3,185	5,170
Numerical reconciliation of income tax expense and tax at the statutory rate		
(Loss)/profit before income tax expense	(18,564)	14,268
Tax at the statutory tax rate of 30%	(5,569)	4,280
Tax effect amounts which are not deductible/(taxable) in calculating taxable income:		
Non-deductible expenses	8,363	749
Share-based payments	601	523
Deductible IPO costs recognised through equity	(399)	(399)
(Under)/over provision and recognition of tax losses not previously recognised	(218)	9
Sundry items	407	8
Income tax expense	**3,185**	**5,170**

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Amounts credited directly to equity		
Deferred tax assets	(399)	(245)

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Deferred tax asset		
Deferred tax asset comprises temporary differences attributable to:		
Amounts recognised in profit or loss:		
Tax losses	2,096	1,043
Allowance for expected credit losses	1,726	202
Employee benefits	6,176	6,045
Lease liabilities	6,583	5,145
Accrued expenses	1,062	1,708
Other	(1,769)	(1,070)
Prepayments	(108)	(51)
Right-of-use assets	(5,954)	(4,824)
Intangibles	(4,382)	(5,024)
Fixed assets	(121)	(342)
	5,309	2,832
Amounts recognised in equity:		
Capital raising costs	1,049	1,412
Business combination	–	(256)
	1,049	1,156
Deferred tax asset	**6,358**	**3,988**
Amount expected to be recovered within 12 months	7,919	6,357
Amount expected to be recovered after more than 12 months	(1,561)	(2,369)
	6,358	**3,988**
Movements:		
Opening balance	3,988	3,322
Charged to profit or loss	628	(436)
Credited to equity	399	245
Additions through business combinations	1,343	417
Other	–	440
Closing balance	**6,358**	**3,988**

Provision for income tax

Provision for income tax	**638**	**2,931**

Accounting policy for income tax

The income tax expense or benefit for the period is the tax payable on that period's taxable income based on the applicable income tax rate for each jurisdiction, adjusted by the changes in deferred tax assets and liabilities attributable to temporary differences, unused tax losses and the adjustment recognised for prior periods, where applicable.

Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to be applied when the assets are recovered or liabilities are settled, based on those tax rates that are enacted or substantively enacted, except for:

- when the deferred income tax asset or liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting nor taxable profits; or
- when the taxable temporary difference is associated with interests in subsidiaries, associates or joint ventures, and the timing of the reversal can be controlled, and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

The carrying amount of recognised and unrecognised deferred tax assets are reviewed at each reporting date. Deferred tax assets recognised are reduced to the extent that it is no longer probable that future taxable profits will be available for the carrying amount to be recovered. Previously unrecognised deferred tax assets are recognised to the extent that it is probable that there are future taxable profits available to recover the asset.

Deferred tax assets and liabilities are offset only where there is a legally enforceable right to offset current tax assets against current tax liabilities and deferred tax assets against deferred tax liabilities; and they relate to the same taxable authority on either the same taxable entity or different taxable entities which intend to settle simultaneously.

Atturra Limited (the 'head entity') and its wholly-owned Australian subsidiaries is income tax consolidated group under the tax consolidation regime. The head entity and each subsidiary in the tax consolidated group continue to account for their own current and deferred tax amounts. The tax consolidated group has applied the 'separate taxpayer within group' approach in determining the appropriate amount of taxes to allocate to members of the tax consolidated group.

In addition to its own current and deferred tax amounts, the head entity also recognises the current tax liabilities (or assets) and the deferred tax assets arising from unused tax losses and unused tax credits assumed from each subsidiary in the tax consolidated group.

Pillar Two Model Rules

As the Atturra Group's consolidated revenues are less than EUR 750 million, it is not in the scope of the Pillar Two model rules. Therefore, neither the mandatory recognition and disclosure exception in AASB 112.4A nor the disclosure requirements in AASB 112.88A-88D apply to Atturra Group.

Note 7. Cash and cash equivalents

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current assets		
Cash at bank	57,867	51,119
Cash on deposit	8,095	40,457
	65,962	**91,576**

Accounting policy for cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Note 8. Trade and other receivables

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current assets		
Trade receivables	84,767	63,374
Less: Allowance for expected credit losses	(629)	(676)
	84,138	62,698
Other receivables	183	1,003
	84,321	63,701
Non-current assets		
Trade receivables	3,369	5,026
	87,690	**68,727**

Allowance for expected credit losses

Atturra Group has recognised a net gain of $31,000 in the allowance for expected credit losses (2025: $121,000) in profit or loss for the year ended 30 June 2026.

The ageing of the receivables and allowance for expected credit losses provided for above are as follows:

	Expected credit loss rate		Carrying amount		Allowance for expected credit losses	
Consolidated	30 June 2026 %	30 June 2025 %	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 $'000	30 June 2025 $'000
Current	–	–	72,542	58,602	–	–
More than 30 days past due	–	–	5,786	2,474	–	–
More than 60 days past due	–	–	2,665	552	–	–
More than 90 days past due	–	–	1,777	144	–	–
More than 120 days past due	19.10%	15.89%	1,691	1,101	323	175
Specific provision	100.00%	100.00%	306	501	306	501
			84,767	**63,374**	**629**	**676**

	Expected credit loss rate		Carrying amount		Allowance for expected credit losses	
	30 June 2026 %	30 June 2025 %	30 June 2026 $'000	30 June 2025 $'000	30 June 2026 $'000	30 June 2025 $'000
Non-current						
Between 1-2 years	–	–	–	2,508	–	–
Between 2-5 years	–	–	3,369	2,518	–	–
			3,369	**5,026**	**–**	**–**

Atturra Group considers that the balance of trade receivables, despite some being past-due, relate to customers that have a good credit history. Accordingly, based on historical default rates, Atturra Group believes no further impairment is required.

Accounting policy for trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 – 60 days.

Trade debtors that have been classified as non-current are within their payment terms.

Atturra Group has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Note 9. Contract assets

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current assets		
Contract assets	13,803	16,067
Less: Allowance for impairment to contract assets	(5,123)	–
	8,680	**16,067**
Reconciliation		
Reconciliation of the written down values at the beginning and end of the current and previous financial year are set out below:		
Opening balance	16,067	739
Additions	164,610	107,083
Additions through business combinations (note 34)	95	295
Transfer to trade receivables	(166,969)	(92,050)
Impairment to contract assets*	(5,123)	–
Closing balance	**8,680**	**16,067**

* During the year, Atturra Group wrote down contract assets by $5,123,000 following an assessment of certain unbilled revenue (30 June 2025: Nil).

Accounting policy for contract assets

Contract assets are recognised when Atturra Group has transferred goods or services to the customer but where Atturra Group is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Note 10. Inventories

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current assets		
Stock on hand – at cost	11,282	492
Less: Provision for obsolescence	(140)	(78)
	11,142	**414**

Accounting policy for inventories

Stock on hand is stated at the lower of cost and net realisable value. Cost comprises of purchase and delivery costs, net of rebates and discounts received or receivable.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Note 11. Other assets

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Other current assets		
Prepayments	4,324	3,703
Deposits	1,712	1,033
	6,036	4,736
Other non-current assets		
Prepayments	–	1,002
	6,036	**5,738**

Note 12. Investments accounted for using the equity method

On 1 June 2026, Protegic Pty Ltd became a wholly owned subsidiary of Atturra Group, after it acquired an additional 51% interest for purchase consideration of $1,530,000.

On the same date, 1 June 2026, Atturra Group made the following transactions:

- booked the share of loss of $1,307,000 which brought the investment balance to Nil;
- fair valued the existing 49% equity from Nil to $1,470,000;
- as a result of the above, recognised a net gain of $163,000 as other income.

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Non-current assets		
Investment in associate – Protegic Pty Ltd	**–**	**1,307**
Reconciliation		
Reconciliation of the carrying amounts at the beginning and end of the current and previous financial year are set out below:		
Opening carrying amount	1,307	1,307
Share of associates earnings	(1,307)	–
Closing carrying amount	**–**	**1,307**

Refer to note 36 for further information on interests in associates.

Note 13. Property, plant and equipment

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Non-current assets		
Leasehold improvements – at cost	5,900	4,890
Less: Accumulated depreciation	(3,298)	(2,699)
	2,602	2,191
Plant and equipment – at cost	10,347	13,074
Less: Accumulated depreciation	(9,670)	(11,444)
	677	1,630
Fixtures and fittings – at cost	2,478	1,197
Less: Accumulated depreciation	(1,649)	(747)
	829	450
Motor vehicles – at cost	387	218
Less: Accumulated depreciation	(182)	(104)
	205	114
Data centre equipment – at cost	10,314	9,988
Less: Accumulated depreciation	(8,157)	(7,723)
	2,157	2,265
Managed services equipment – at cost	1,236	297
Less: Accumulated depreciation	(2,065)	(587)
Construction in progress	2,191	–
	9,897	**6,947**

Reconciliations

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

Consolidated	Leasehold improve-ments $'000	Plant and equipment $'000	Fixtures and fittings $'000	Motor vehicles $'000	Data centre equipment $'000	Managed services equipment $'000	Cons-truction in progress $'000	Total $'000
Balance at 1 July 2024	515	150	103	141	987	529	–	2,425
Additions	625	185	85	–	699	–	–	1,594
Additions through business combinations (note 34)	1,416	1,804	433	–	1,508	–	–	5,161
Disposals	–	(108)	–	–	–	–	–	(108)
Transfers in/(out)	5	104	(103)	–	–	–	–	6
Depreciation expense	(370)	(505)	(68)	(27)	(929)	(232)	–	(2,131)
Balance at 30 June 2025	2,191	1,630	450	114	2,265	297	–	6,947
Additions	37	508	85	50	1,082	684	2,191	4,637
Additions through business combinations (note 34)	1,035	–	541	94	–	–	–	1,670
Exchange differences	(87)	(271)	(45)	(18)	(90)	11	–	(500)
Transfers in/(out)	–	(710)	–	–	(6)	727	–	11
Depreciation expense	(574)	(480)	(202)	(35)	(1,094)	(483)	–	(2,868)
Balance at 30 June 2026	**2,602**	**677**	**829**	**205**	**2,157**	**1,236**	**2,191**	**9,897**

Accounting policy for property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives as follows:

Leasehold improvements	5 to 7 years
Plant and equipment	3 to 5 years
Fixtures and fittings	3 to 7 years
Motor vehicles	6 to 8 years
Data centre equipment	3 to 5 years
Managed services equipment	3 to 5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

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

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to Atturra Group. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Construction in progress

Costs arising directly from the construction of property, plant and equipment are recognised as an asset. The costs are transferred to property, plant and equipment from the time the asset is held ready for use on a commercial basis Assets under construction are not depreciated.

Note 14. Right-of-use assets

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Non-current assets		
Buildings – right-of-use	35,789	28,262
Less: Accumulated depreciation	(14,884)	(12,090)
	20,905	16,172
Equipment – right-of-use	2,058	1,356
Less: Accumulated depreciation	(1,865)	(1,164)
	193	192
	21,098	**16,364**

Atturra Group leases buildings for its offices under agreements between one year and ten years with, in some cases, options to extend. The leases have various escalation clauses. On renewal, the terms of the leases are renegotiated.

Atturra Group leases office equipment under agreements of less than one year. For these leases that are either short-term or low-value, they have been expensed as incurred and not capitalised as right-of-use assets.

Reconciliations

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

Consolidated	Buildings $'000	Equipment $'000	Total $'000
Balance at 1 July 2024	10,604	632	11,236
Additions	1,111	–	1,111
Additions through business combinations (note 34)	9,171	–	9,171
Disposals/lease variations	(1,697)	–	(1,697)
Depreciation expense	(3,017)	(440)	(3,457)
Balance at 30 June 2025	16,172	192	16,364
Addition through adoption of AASB 16	2,425	–	2,425
Additions through business combinations (note 34)	4,671	251	4,922
Disposals/lease variations	1,093	–	1,093
Depreciation expense	(3,456)	(250)	(3,706)
Balance at 30 June 2026	**20,905**	**193**	**21,098**

For other lease disclosures refer to:

- note 5 for depreciation on right-of-use assets, interest on lease liabilities and other lease expenses;
- note 19 for lease liabilities;
- note 26 for undiscounted future lease commitments; and
- consolidated statement of cash flows for repayment of lease liabilities.

Accounting policy for right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where Atturra Group expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

Atturra Group has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Note 15. Intangible assets

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Non-current assets		
Goodwill – at cost	184,955	158,127
Less: Impairment	(22,785)	–
	162,170	158,127
Brand name – at cost	34	34
Customer relationships – at cost	24,465	24,469
Less: Accumulated amortisation	(9,665)	(5,902)
	14,800	18,567
Software – at cost	9,002	4,964
Less: Accumulated amortisation	(3,526)	(3,006)
	5,476	1,958
	182,480	**178,686**

Reconciliations

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

Consolidated	Goodwill $'000	Brand name $'000	Customer relationships $'000	Software $'000	Total $'000
Balance at 1 July 2024	104,987	–	20,009	1,405	126,401
Additions	–	–	–	896	896
Additions through business combinations (note 34)	53,140	34	2,113	334	55,621
Disposals	–	–	–	(161)	(161)
Transfers	–	–	1	(1)	–
Amortisation expense	–	–	(3,556)	(515)	(4,071)
Balance at 30 June 2025	158,127	34	18,567	1,958	178,686
Additions	–	–	–	3,845	3,845
Additions through business combinations (note 34)	26,651	–	–	86	26,737
Probability adjustments for the contingent consideration (note 27)	361	–	–	–	361
Purchase price allocation adjustments	(184)	–	–	–	(184)
Impairment of assets	(22,785)	–	–	–	(22,785)
Exchange differences	–	–	–	107	107
Amortisation expense	–	–	(3,767)	(520)	(4,287)
Balance at 30 June 2026	**162,170**	**34**	**14,800**	**5,476**	**182,480**

Impairment testing

Atturra Group employs a growth strategy that combines both organic expansion and strategic acquisitions. Atturra Group has made several acquisitions in key strategic sectors, including managed services, business applications, cloud business solutions and data integration.

A cash-generating unit (CGU) is the smallest identifiable group of assets that generate cash inflows that are largely independent of the cash inflows from other assets or group of assets. Atturra Group has identified five CGU's.

In the current financial year, the Group has reassessed its CGUs with five CGUs identified.

Atturra Group has considered the following factors in determining the five CGUs:

- The five identified CGUs share projects, clients and revenue and generate cash inflows dependent on statutory entities within the CGU;
- Each identified CGU is managed by a dedicated group manager and project decisions for clients are made at Atturra Group level and not at the statutory entity level; and
- Atturra Group's acquisition strategies involves identifying and acquiring complementary business that would be integrated into each CGU.

As cash inflows generated by Atturra Group of statutory entities are dependent on each other, Atturra Group considers the CGU identification of five separate CGUs to be appropriate.

	Consolidated	
CGUs	30 June 2026 $'000	30 June 2025 $'000
Business Applications	35,933	30,265
Advisory & Consulting	1,505	8,780
Data & Integration	18,592	31,288
Cloud Business Solutions	227	4,231
Managed Services	105,913	83,563
	162,170	**158,127**

Atturra Group performed the annual impairment testing in June 2026. Atturra Group considers the relationship between its equity market capitalisation and net assets shown on the balance sheet, among other factors, when reviewing for indicators of impairment.

At 30 June 2026, management performed impairment testing for each CGU of the Atturra Group where there is goodwill. The recoverable amount of each CGU has been determined by a value in use calculation using a discounted cash flow model. The key assumptions are outlined below.

Key assumptions

- Revenue growth is based on the Board approved budget for the next financial year (FY27) and based on Management assessment over the forecast period (FY28 to FY31). The average annual revenue growth, for the purpose of impairment testing, is assumed to be in the range of 3.5% to 8% p.a. over the budgeted/forecast period depending on each CGU's risk profile, growth expectations and the composition of the client base over the budgeted/forecast period.
- EBIT margins are based on the Board approved budget for the next financial year and management assessment over the forecast period. The EBIT margin ratio shows EBIT as a percentage of net revenue. For the purpose of impairment testing, this is assumed to be maintained between 2% and 12% (2025: 2% and 12%) over the forecast period.
- Discount rates represent the current market assessment of the risks specific to Atturra Group, considering the time value of money and specific risk of the underlying assets that have not been incorporated into the cash flow estimates. The discount rate is calculated using the weighted average cost of capital (WACC) and reflects management's estimation of the time value of money and specific risk estimated for Atturra Group. The WACC considers both debt and equity. The cost of equity is derived from the expected return on investment by Atturra Group's investors. It incorporates a beta factor to reflect the specific risk associated with the industries in which Atturra Group operates. The cost of debt is based on the interest-bearing borrowings Atturra Group is obliged to service. Management utilised a discount rate of 14% (2025: 12%).
- It is assumed for the purpose of impairment testing that the long-term growth rate (terminal rate) will equate to the long-term average growth rate of the national economy. Management estimate this to be 2.5% p.a. (2025: 2.5% p.a.) which is in line with the long-term expected Australian inflation rate. The sensitivity analysis concluded that changing this rate to reflect possible lower growth projections would not materially impact the valuations of the individual CGUs.

Impairment testing results

The estimates and judgements included in the calculations are based on a range of factors, including expectations of current and future trading conditions.

Having regard to changes in market conditions affecting certain government and advisory-related business lines, together with Atturra Group's current market capitalisation, the Company has recognised an impairment charge of $22,785,000 (30 June 2025: Nil) against the carrying value of Goodwill. Impairment was recognised in Advisory & Consulting CGU of $7,275,000, Data & Integration CGU of $11,506,000 and Cloud Business Solutions CGU of $4,004,000.

Sensitivity

As disclosed in note 2, the Directors have made judgements and estimates in respect of impairment testing of goodwill. Should these judgements and estimates not occur the resulting goodwill carrying amount may decrease. The sensitivities are as follows:

- Revenue would need to increase by less than 3.0% (2025: 0.5%) for the Advisory & Consulting CGU for the forecast period before goodwill would need to be impaired, with all other assumptions remaining constant. The discount rate would need to increase to more than 19% (2025: 21%) for the Advisory & Consulting CGU for the forecast period before goodwill would need to be impaired, with all other assumptions remaining constant.
- Revenue would need to increase by less than 3.5% for the Data & Integration CGU for the forecast period before goodwill would need to be impaired, with all other assumptions remining constant. The discount rate would need to increase to more than 15.8% for the Data & Integration CGU for the forecast period before goodwill would need to be impaired, with all other assumptions remaining constant.
- Revenue would need to increase by less than 2.2% for the Cloud Business Solutions CGU for the forecast period before goodwill would need to be impaired, with all other assumptions remaining constant. The discount rate would need to increase to more than 25% for the Cloud Business Solutions CGU for the forecast period before goodwill would need to be impaired, with all other assumptions remaining constant.

Management believes that other reasonable changes in the key assumptions on which the recoverable amount of the CGUs' goodwill is based would not cause the CGU's carrying amount to exceed its recoverable amount.

Accounting policy for intangible assets

Intangible assets acquired as part of a business combination, other than goodwill, 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 in 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.

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.

Brand name

Brands acquired in a business combination are not amortised on the basis that it has an indefinite life. Management considers that the useful life of brands is indefinite because there is no foreseeable limit to the cash flows this asset can generate. This is reassessed every year. Instead, it 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.

Customer relationships

Customer relationships acquired in a business combination are amortised on a straight-line basis over the period of their expected benefit, being their finite life of 7 years.

Software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by Atturra Group are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software;
- it can be demonstrated how the software will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Significant costs associated with software are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 5 years.

Software-as-a-Service (SaaS) arrangements are service contracts providing Atturra Group with the right to access a cloud provider's application software over a period of time. Under the IFRIC treatment, SaaS costs are only recognised as intangible assets if the implementation activities create an intangible asset that the entity controls and the intangible asset meets the recognition criteria. Costs that do not result in intangible assets are expensed as incurred, unless they are paid to the suppliers of the SaaS arrangement to significantly customise the cloud-based software for Atturra Group, in which case the costs are recorded as a prepayment for services and amortised over the expected renewable term of the arrangement.

Note 16. Trade and other payables

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current liabilities		
Trade payables	77,582	48,088
Accrued expenses	3,881	9,852
Accrued staff bonuses	3,289	6,890
Payroll tax and PAYG payable	3,093	1,405
GST payable	2,378	2,344
Other payables	6,074	4,701
	96,297	73,280
Non-current liabilities		
Trade payables	2,304	4,023
	98,601	**77,303**

Refer to note 26 for further information on financial instruments.

Accounting policy for trade and other payables

Current

Trade and other payables represent liabilities for goods and services provided to Atturra Group prior to the end of the financial year and which are unpaid. Due to their short-term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Non-current

Represents unsecured non-current trade and other payables for product delivered during the financial year. The liability will be fully settled in February 2029.

Note 17. Contract liabilities

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current liabilities		
Contract liabilities	12,819	12,469
Non-current liabilities		
Contract liabilities	1,258	1,405
	14,077	**13,874**
Reconciliation		
Reconciliation of the written down values at the beginning and end of the current and previous financial year are set out below:		
Opening balance	13,874	9,652
Payments received in advance	37,092	39,563
Additions through business combinations (note 34)	814	2,717
Transfer to revenue	(37,703)	(38,058)
Closing balance	**14,077**	**13,874**

Accounting policy for contract liabilities

Contract liabilities represent Atturra Group's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when Atturra Group recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before Atturra Group has transferred the goods or services to the customer.

Note 18. Borrowings

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current liabilities		
Bank loans	29,200	–
Chattel mortgages and loans	197	526
	29,397	526
Non-current liabilities		
Bank loans	–	18,245
Chattel mortgages and loans	–	13
	–	18,258
	29,397	18,784

Refer to note 26 for further information on financial instruments.

Financing arrangements

Unrestricted access was available at the reporting date to the following lines of credit:

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Total facilities		
Bank loans – Westpac Banking Corporation	50,500	53,400
Chattel mortgages and loans	197	539
	50,697	53,939
Used at the reporting date		
Bank loans – Westpac Banking Corporation	29,200	18,245
Chattel mortgages and loans	197	539
	29,397	18,784
Unused at the reporting date		
Bank loans – Westpac Banking Corporation	21,300	35,155
Chattel mortgages and loans	–	–
	21,300	**35,155**

The total facility is $50.5 million and includes:

- $20 million term loan facility for funding future permitted acquisitions;
- $4.6 million term loan facility for the repayment of related party loans;
- a total of $15 million term loan facilities for funding permitted future acquisitions ($9 million) and deferred consideration relating to prior acquisitions ($6 million); each of which mature three years from financial close;
- a $5 million overdraft facility for working capital requirements, which is repayable on demand;
- a $0.3 million revolving bank guarantee facility for securing lease obligations of Atturra Group, which is repayable on demand;
- a $5.1 million trade finance imports facility for trade transactions, which is repayable on demand; and
- a $0.5 million corporate credit card facility for day-to-day general corporate purposes of Atturra Group, which is repayable on demand.

The current facility term expires in December 2026. After the balance sheet date, credit approval has been received from Westpac Banking Corporation to extend the term by a further two years. The bank loans are subject to certain financial covenants, and these are assessed semi-annually (every half-year). The loans will be repayable immediately if the covenants are breached. The Atturra Group is not aware of any facts or circumstances that indicate that it may have difficulty complying with the covenants within 12 months after the reporting period.

Accounting policy for borrowings

Loans and borrowings are initially recognised at the fair value of the consideration received, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

Accounting policy for finance costs

Finance costs attributable to qualifying assets are capitalised as part of the asset. All other finance costs are expensed in the period in which they are incurred.

Note 19. Lease liabilities

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current liabilities		
Lease liability	7,552	2,981
Non-current liabilities		
Lease liability	14,941	14,670
	22,493	**17,651**

Refer to note 26 for the maturity analysis of lease liabilities.

Accounting policy for lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, Atturra Group's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

Note 20. Employee benefits

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current liabilities		
Annual leave	10,207	8,853
Long service leave	3,075	2,111
	13,282	10,964
Non-current liabilities		
Long service leave	3,395	2,709
	16,677	**13,673**

Amounts not expected to be settled within the next 12 months

The leave obligations cover Atturra Group's liability for long service leave and annual leave. The current portion of this liability includes all of the accrued annual leave, the unconditional entitlements to long service leave where employees have completed the required year of service and also for those employees who are entitled to pro-rata payments in certain circumstances. The entire amount is presented as current, since Atturra Group does not have an unconditional right to defer settlement. However, based on past experience, Atturra Group does not expect all employees to take the full amount of accrued leave or require payment within the next 12 months. Management estimates that 40% (2025: 40%) of the current leave obligations is considered as to be paid within 12 months and 60% (2025: 60%) to be paid beyond 12 months.

The following amounts reflect leave presented as current but it is not expected to be taken within the next 12 months:

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Employee benefits obligation expected to be settled after 12 months	**7,969**	**6,579**

Accounting policy for employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, and annual leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for long service leave not expected to be settled wholly within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on high quality corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Note 21. Other liabilities

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Current liabilities		
Contingent consideration	10,845	7,516
Non-current liabilities		
Contingent consideration	9,284	9,989
	20,129	**17,505**

Contingent consideration payable relates to the acquisition of subsidiaries. Refer to note 27 for further information.

Note 22. Issued capital

	Consolidated			
	30 June 2026 Shares	30 June 2025 Shares	30 June 2026 $'000	30 June 2025 $'000
Ordinary shares – fully paid	368,090,382	378,990,547	204,667	212,068
Treasury shares	(3,726,721)	(1,457,852)	(2,449)	(1,273)
	364,363,661	**377,532,695**	**202,218**	**210,795**

Movements in ordinary share capital

Details	Date	Shares	Issue price	$'000
Balance	1 July 2024	312,770,789		143,729
Issue of shares	20 November 2024	29,380,230	$1.05	30,849
Issue of shares	12 December 2024	819,940	$1.05	861
Issue of shares	20 December 2024	37,762,627	$1.05	39,651
Issue of shares on Chrome Consulting acquisition (note 34)	3 March 2025	934,491	$1.07	1,000
Share buyback	30 April 2025	(11,319)	$0.88	(10)
Share buyback	5 May 2025	(15,700)	$0.86	(14)
Share buyback	6 May 2025	(2,017)	$0.86	(2)
Share buyback	7 May 2025	(6,300)	$0.86	(5)
Share buyback	8 May 2025	(12,400)	$0.86	(10)
Share buyback	9 May 2025	(32,700)	$0.86	(28)
Share buyback	12 May 2025	(12,704)	$0.86	(11)
Share buyback	13 May 2025	(33,100)	$0.86	(28)
Share buyback	14 May 2025	(21,746)	$0.86	(19)
Share buyback	15 May 2025	(22,819)	$0.86	(20)
Share buyback	28 May 2025	(14,000)	$0.86	(12)
Share buyback	30 May 2025	(27,717)	$0.86	(24)
Share buyback	2 June 2025	(696)	$0.86	(1)
Share buyback	30 June 2025	(2,464,312)	$0.83	(2,048)
Share issue costs, net of tax				(1,790)
Balance	**30 June 2025**	**378,990,547**		**212,068**

Details	Date	Shares	Issue price	$'000
Balance	01 July 2025	378,990,547		212,068
Share buyback	15 July 2025	(38,847)	$0.85	(33)
Share buyback	16 July 2025	(115,810)	$0.83	(96)
Share buyback	17 – 18 July 2025	(187,541)	$0.85	(159)
Share buyback	21 – 23 July 2025	(837,326)	$0.85	(710)
Share buyback	11 – 13 August 2025	(469,298)	$0.81	(381)
Share buyback	14 August 2025	(153,228)	$0.84	(128)
Share buyback	15 – 18 August 2025	(593,347)	$0.85	(502)
Share buyback	19 August 2025	(261,285)	$0.83	(218)
Share buyback	1 – 2 September 2025	(1,199,730)	$0.80	(952)
Share buyback	3 – 4 September 2025	(1,069,036)	$0.79	(844)
Share buyback	05 September 2025	(700,000)	$0.78	(546)
Share buyback	8 – 9 September 2025	(450,000)	$0.79	(355)
Share buyback	18 September 2025	(77,009)	$0.75	(58)
Share buyback	24 September 2025	(4,198)	$0.74	(3)
Share buyback	25 September 2025	(108,245)	$0.75	(81)
Share buyback	01 October 2025	(9,909)	$0.75	(7)
Share buyback	03 October 2025	(281,241)	$0.75	(211)
Share buyback	6 – 7 October 2025	(533,833)	$0.75	(400)
Share buyback	30 October 2025	(6,739)	$0.50	(5)
Share buyback	13 January 2026	(6,018)	$0.65	(4)
Share buyback	14 January 2026	(60,367)	$0.65	(39)
Share buyback	15 January 2026	(642,576)	$0.65	(414)
Share buyback	16 January 2026	(548,067)	$0.65	(354)
Share buyback	19 January 2026	(7,113)	$0.65	(5)
Share buyback	26 February 2026	(9,403)	$0.56	(5)
Share buyback	02 March 2026	(9,021)	$0.57	(5)
Share buyback	03 March 2026	(252,756)	$0.57	(144)
Share buyback	04 March 2026	(291,832)	$0.56	(165)
Share buyback	05 March 2026	(103,349)	$0.57	(59)
Share buyback	06 March 2026	(23,639)	$0.57	(13)
Share buyback	12 March 2026	(56,361)	$0.55	(31)
Share buyback	13 March 2026	(68,559)	$0.55	(38)
Share buyback	16 March 2026	(148,561)	$0.55	(82)
Share buyback	17 March 2026	(84,779)	$0.55	(47)
Share buyback	22 April 2026	(67,432)	$0.44	(30)
Share buyback	23 April 2026	(20,344)	$0.45	(9)
Share buyback	28 April 2026	(41,812)	$0.45	(19)

Details	Date	Shares	Issue price	$'000
Share buyback	30 April 2026	(5,498)	$0.45	(2)
Share buyback	04 May 2026	(65,139)	$0.45	(29)
Share buyback	08 May 2026	(99,775)	$0.45	(45)
Share buyback	11 May 2026	(237,005)	$0.44	(104)
Share buyback	12 May 2026	(543,996)	$0.45	(244)
Share buyback	13 May 2026	(14,530)	$0.45	(7)
Share buyback	18 May 2026	(65,043)	$0.45	(29)
Share buyback	19 May 2026	(15,749)	$0.44	(7)
Share buyback	21 – 28 May 2026	(314,819)	$0.45	(141)
Deferred tax on equity raising transaction costs				359
Balance	**30 June 2026**	**368,090,382**		**204,667**

Movements in treasury shares

Details	Date	Shares	Issue price	$'000
Balance	1 July 2024	(1,817,326)		(1,624)
Share Issued*	1 November 2024	1,558,000	$0.00	1,360
Share buyback	March 2025 to June 2025	(1,198,526)	$0.00	(1,009)
Balance	30 June 2025	(1,457,852)		(1,273)
Share Issued*	21 October 2025	140,000	$0.00	122
Share Issued	1 November 2025	757,872	$0.00	659
Share buyback**	November 2025 to December 2025	(463,761)	$0.00	(331)
Share buyback**	January 2026 to June 2026	(2,702,980)	$0.00	(1,626)
Balance	**30 June 2026**	**(3,726,721)**		**(2,449)**

* Performance rights exercised in October 2025 (2025: November 2024) have been settled using the treasury shares of Atturra Group. The reduction in the treasury share equity component is equal to the cost incurred to acquire the shares, on a weighted average basis.

**During the year, a total of 3,166,741 (2025: 1,198,526) fully paid ordinary shares at an average price per security of $0.66 (2025: $0.87) were purchased on-market for the purpose of an employee incentive scheme or to satisfy the entitlements of the holders of performance rights when they are expected to vest between 2026 and 2027 (2025 and 2026).

Ordinary shares

Ordinary shares entitle the holder to participate in any dividends declared and any proceeds attributable to shareholders should Atturra Limited be wound up, in proportions that consider both the number of shares held and the extent to which those shares are paid up. The fully paid ordinary shares have no par value and Atturra Limited does not have a limited amount of authorised capital.

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one votes.

Treasury shares

Treasury shares represent the shares of the parent entity Atturra Limited that are held in treasury. Own shares are recorded at cost and deducted from equity.

Capital risk management

Atturra Group's objectives when managing capital is to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders and to maintain an optimum capital structure to reduce the cost of capital.

Capital is regarded as total equity, as recognised in the statement of financial position, plus net debt. Net debt is calculated as total borrowings less cash and cash equivalents.

In order to maintain or adjust the capital structure, Atturra Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

Atturra Group is subject to certain financing arrangements covenants and meeting these is given priority in all capital risk management decisions. There have been no events of default on the financing arrangements during the financial year.

The capital risk management policy remains unchanged from the 2025 Annual Report.

Accounting policy for issued capital

Ordinary shares are classified as equity. For Atturra Group purposes, the share capital after the reorganisation is presented at the carried forward original parent share capital.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Note 23. Reserves

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Foreign currency translation reserve	(1,829)	(176)
Share-based payments reserve	3,476	2,090
Other equity reserve	(169)	–
Consolidation reserve	(11,891)	(11,891)
	(10,413)	**(9,977)**

Foreign currency translation reserve

The reserve is used to recognise exchange differences arising from the translation of the consolidated financial statements of foreign operations to Australian dollars.

Share-based payments reserve

The reserve is used to recognise the value of equity benefits provided to employees and Directors as part of their remuneration, and other parties as part of their compensation for services. Transfers are made to issued capital when the awards have vested and are exercised.

Consolidation reserve

This reserve is used to record the differences between the amount of the adjustment to non-controlling interests and any consideration paid or received which may arise as a result of transactions with non-controlling interests that do not result in a loss of control.

Movements in reserves

Movements in each class of reserve during the current financial year are set out below:

Consolidated	Foreign currency reserve $'000	Share-based payments reserve $'000	Other equity reserve $'000	Consolidation reserve $'000	Total $'000
Balance at 1 July 2025	(176)	2,090	–	(11,891)	(9,977)
Foreign currency translation	(1,653)	–	–	–	(1,653)
Share-based payments expense	–	2,212	–	–	2,212
Issue of shares – share-based payments	–	(616)	–	–	(616)
Lapsed and forfeited – share-based payments	–	(210)	–	–	(210)
Other equity reserve	–	–	(169)	–	(169)
Balance at 30 June 2026	**(1,829)**	**3,476**	**(169)**	**(11,891)**	**(10,413)**

Note 24. Retained earnings

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Retained earnings at the beginning of the financial year	27,275	17,978
(Loss)/profit after income tax expense for the year	(21,749)	9,098
Lapsed and forfeited – share-based payment (note 23)	–	286
Other	–	(87)
Retained earnings at the end of the financial year	**5,526**	**27,275**

Note 25. Dividends

Dividends

There were no dividends paid, recommended or declared during the current or previous financial year.

Franking credits

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Franking credits available for subsequent financial years based on a tax rate of 30%	29,988	21,836

The above amounts represent the balance of the franking account as at the end of the financial year, adjusted for:

- franking credits that will arise from the payment of the amount of the provision for income tax at the reporting date
- franking debits that will arise from the payment of dividends recognised as a liability at the reporting date
- franking credits that will arise from the receipt of dividends recognised as receivables at the reporting date

Accounting policy for dividends

Dividends are recognised when declared during the financial year and no longer at the discretion of Atturra Limited.

Note 26. Financial instruments

Financial risk management objectives

Atturra Group's risk management is predominantly controlled by a central finance department headed by Atturra Group CFO under the policies approved by the Board. Atturra Group's finance team identifies, evaluates and hedges financial risks in close cooperation with Atturra Group's five CGUs. Atturra Group uses a variety of methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate, foreign exchange and other price risks and ageing analysis for credit risk.

Market risk

Foreign currency risk

Atturra Group undertakes certain transactions denominated in foreign currency and is exposed to foreign currency risk through foreign exchange rate fluctuations.

Foreign exchange risk arises when future commercial transactions or recognised assets or liabilities are denominated in a currency that is not Atturra Group's functional currency. Atturra Group's foreign currency transactions are predominantly payments to offshore suppliers for invoiced services. Payment terms are typically less than one month and consequently involve minimal foreign exchange risk. Atturra Group had no material supplier or customer contracts that were denominated in foreign currencies.

As there is minimal exposure, foreign currency risk is not hedged.

Price risk

Atturra Group is not exposed to any significant price risk.

Interest rate risk

Atturra Group's main interest rate risk arises from long-term borrowings. Borrowings obtained at variable rates expose Atturra Group to interest rate risk. Borrowings obtained at fixed rates expose Atturra Group to fair value interest rate risk. Atturra Group maintains minimal long-term borrowings to manage this risk.

Atturra Group's exposure to interest rate risk arises predominantly from assets bearing variable interest rates. As interest income does not make up the main source of revenue, the management expects no significant interest rate risk on these balances.

Amounts payable to related parties, trade and sundry payables and trade and other receivables are not impacted by movements in interest rates.

Management believes that Atturra Group's overall exposure to interest rate movements is not material.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to Atturra Group. Atturra Group has a strict code of credit, including obtaining agency credit information, confirming references and setting appropriate credit limits. The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the statement of financial position and notes to the consolidated financial statements. Atturra Group does not hold any collateral.

Liquidity risk

Atturra Group manages liquidity risk by maintaining adequate cash reserves and available borrowing facilities by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

The responsibility for liquidity risk management rests with the Board, who assess Atturra Group's short, medium and long term funding and liquidity management requirements. Atturra Group manages liquidity risk by maintaining adequate reserves, borrowing facilities and instruments and by continuously monitoring forecast and actual cash flows.

Maturities of financial liabilities

The tables below analyse Atturra Group's financial liabilities into relevant maturity groupings based on their contractual maturities for all non-derivative financial liabilities.

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

Contractual maturities of financial liabilities at 30 June 2026	Carrying amount $'000	Less than 6 months $'000	6 – 12 months $'000	Between 1 and 2 years $'000	Between 2 and 5 years $'000	Over 5 years $'000	Total contractual cash flows $'000
Non-derivatives							
Trade and other payables	98,601	95,372	817	1,608	804	–	98,601
Borrowings	29,397	29,397	–	-	-	–	29,397
Lease liabilities	22,493	1,847	1,851	3,708	8,944	11,007	27,357
Contingent consideration	20,129	10,496	793	8,190	3,990	–	23,469
Total non-derivatives	**170,620**	**137,112**	**3,461**	**13,506**	**13,738**	**11,007**	**178,824**

Contractual maturities of financial liabilities at 30 June 2025	Carrying amount $'000	Less than 6 months $'000	6 – 12 months $'000	Between 1 and 2 years $'000	Between 2 and 5 years $'000	Over 5 years $'000	Total contractual cash flows $'000
Non-derivatives							
Trade and other payables	77,303	85,227	883	1,668	2,303	–	90,081
Borrowings	18,784	419	107	13	18,245	–	18,784
Lease liabilities	17,651	1,807	1,604	3,069	7,021	8,945	22,446
Contingent consideration	17,505	5,238	2,715	8,065	6,711	–	22,729
Total non-derivatives	**131,243**	**92,691**	**5,309**	**12,815**	**34,280**	**8,945**	**154,040**

Note 27. Fair value measurement

Fair value hierarchy

The following tables detail Atturra Group's assets and liabilities, measured or disclosed at fair value, 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

Consolidated – 30 June 2026	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Other liabilities				
Contingent consideration	–	–	20,129	20,129
Total liabilities	**–**	**–**	**20,129**	**20,129**

Consolidated – 30 June 2025	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Other liabilities				
Contingent consideration	–	–	17,505	17,505
Total liabilities	**–**	**–**	**17,505**	**17,505**

There were no transfers between levels during the financial year.

The carrying amounts of trade and other receivables and trade and other payables are assumed to approximate their fair values due to their short-term nature.

The fair value of financial liabilities is estimated by discounting the remaining contractual maturities at the current market interest rate that is available for similar financial liabilities.

Valuation techniques for fair value measurements categorised within level 3

The contingent consideration payable relates to acquisition of subsidiaries, refer to note 34 for further details. The fair value of the contingent consideration is estimated by calculating the present value of the future expected cash flows. The valuation model considers the present value of the expected future payments, discounted using a risk-adjusted discount rate. The contingent consideration is measured on a bi-annual basis to determine the fair value.

	Fair value at			
Subsidiary/ Business acquired	30 June 2026 $'000	30 June 2025 $'000	Significant unobservable inputs	Relationship of unobservable inputs to fair value
Sabervox Pty Ltd	–	100	Risk-adjusted discount rate - Not applicable (30 June 2025 – 5%)	The estimated fair value would increase (decrease) if the risk adjusted discount rate were lower (higher).
Kettering Professional Services Pty Ltd	–	396	Risk-adjusted discount rate – 5% (30 June 2025 – 5%)	The estimated fair value would increase (decrease) if the risk-adjusted discount rate were lower (higher).
The Somerville Group Pty Ltd	–	200	Risk-adjusted discount rate – 5% (30 June 2025 – 5%)	The estimated fair value would increase (decrease) if the risk-adjusted discount rate were lower (higher).
Chrome Consulting	1,556	2,230	Risk-adjusted discount rate – 17.9% (30 June 2025 – 17.9%)	The estimated fair value would increase (decrease) if the risk-adjusted discount rate were lower (higher).
Plan B	–	3,438	Risk-adjusted discount rate - Not applicable (30 June 2025 – Not applicable)	The estimated fair value would increase (decrease) if the risk-adjusted discount rate were lower (higher).
ComActivity	2,132	2,680	Risk-adjusted discount rate – 14.5% (30 June 2025 – 14.5%)	The estimated fair value would increase (decrease) if the risk-adjusted discount rate were lower (higher).
Kitepipe	1,087	3,605	Risk-adjusted discount rate – 23.3% (30 June 2025 – 23.3%)	The estimated fair value would increase (decrease) if the risk-adjusted discount rate were lower (higher).
DalRae	8,354	4,856	Risk-adjusted discount rate – 26.5% (30 June 2025 – 26.5%)	The estimated fair value would increase (decrease) if the risk-adjusted discount rate were lower (higher).
Blue Connections	7,000	–	Risk-adjusted discount rate – 15.0%	The risk-adjusted discount rate will be finalised by 30 June 2026.
Total	**20,129**	**17,505**		

Level 3 assets and liabilities

Movements in level 3 assets and liabilities during the current and previous financial year are set out below:

Consolidated	Contingent consideration $'000
Balance at 1 July 2024	7,440
Fair value movement recognised in profit or loss	(200)
Additions	16,810
Settlement	(6,545)
Balance at 30 June 2025	17,505
Additions through business combinations (note 34)	6,204
Interest charge	3,219
Probability estimate adjustments	(361)
Settlement	(6,438)
Balance at 30 June 2026	**20,129**

Accounting policy for fair value measurement

Assets and liabilities measured at fair value are classified into three levels, using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to the fair value measurement.

Note 28. Key management personnel disclosures

Compensation

The aggregate compensation made to Directors and KMPs of Atturra Group is set out below:

	Consolidated	
	30 June 2026 $	30 June 2025 $
Short-term employee benefits	1,061,353	1,398,231
Post-employment benefits	83,571	71,268
Share-based payments	498,422	442,482
Long-term benefits	25,863	29,989
	1,669,209	**1,941,970**

Note 29. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Crowe Audit Australia, the auditor of Atturra Limited:

	Consolidated	
	30 June 2026 $	30 June 2025 $
Audit services		
Audit or review of the financial statements – Crowe Audit Australia	346,557	286,500
Audit or review of the financial statements – Crowe New Zealand	75,000	65,909
Total audit services	**421,557**	**352,409**
Non-audit services		
Due diligence – Crowe LLP	–	131,404

Note 30. Contingent liabilities

Atturra Group has given bank guarantees as at 30 June 2026 of $2,915,000 (30 June 2025: $2,440,000) to various landlords.

Note 31. Commitments

Atturra Group had no capital purchase commitments at 30 June 2026 (30 June 2025: nil).

Note 32. Related party transactions

Parent entity

Atturra Limited is the parent entity.

Subsidiaries

Interests in subsidiaries are set out in note 35.

Associates

Interests in associates are set out in note 36.

Key management personnel

Disclosures relating to KMPs are set out in note 28 and the remuneration report included in the Directors' report.

Transactions with related parties

The following transactions occurred with related parties:

	Consolidated	
	30 June 2026 $	30 June 2025 $
Sale of goods and services:		
Sale of goods to Kanji Group Pty Ltd	640,059	1,488,996
Payment for goods and services:		
Payment for services from Kanji & Co.	–	231,492

Receivable from and payable to related parties

The following balances are outstanding at the reporting date in relation to transactions with related parties:

	Consolidated	
	30 June 2026 $	30 June 2025 $
Current receivables:		
Trade receivables from Kanji Group Pty Ltd	20,763	463,748

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Terms and conditions

All transactions were made on normal commercial terms and conditions and at market rates.

Note 33. Parent entity information

Set out below is the supplementary information about the parent entity.

Statement of profit or loss and other comprehensive income

	Parent	
	30 June 2026 $'000	30 June 2025 $'000
Loss after income tax	(3,760)	(2,804)
Total comprehensive loss	(3,760)	(2,804)

Statement of financial position

	Parent	
	30 June 2026 $'000	30 June 2025 $'000
Total current assets	1,198	(507)
Total assets	217,185	224,516
Total current liabilities	484	(3,307)
Total liabilities	18,728	14,938
Net assets	**198,457**	**209,578**
Equity		
Issued capital	202,218	210,796
Share-based payments reserve	3,476	2,090
Other equity reserve	(169)	–
Accumulated losses	(7,068)	(3,308)
Total equity	**198,457**	**209,578**

Guarantees entered into by the parent entity in relation to the debts of its subsidiaries

The parent entity has entered into cross guarantees in relation to the debts of its subsidiaries.

Contingent liabilities

The parent entity had no contingent liabilities as at 30 June 2026 and 30 June 2025.

Capital commitments – Property, plant and equipment

The parent entity had no capital commitments for property, plant and equipment as at 30 June 2026 and 30 June 2025.

Material accounting policy information

The accounting policies of the parent entity are consistent with those of Atturra Group, as disclosed in note 1, except for the following:

- Investments in subsidiaries are accounted for at the fair value of the shares issued during the IPO process, which was $0.50 per share, less any impairment, in the parent entity.
- Investments in associates are accounted for at cost, less any impairment, in the parent entity.
- Dividends received from subsidiaries are recognised as other income by the parent entity and its receipt may be an indicator of an impairment of the investment.

Note 34. Business combinations

Acquisition during the year 30 June 2026

Blue Connections Pty Ltd (Blue Connections)

On 1 September 2025, Atturra Limited announced to the ASX that a wholly owned subsidiary, Cirrus Network Holdings Pty Ltd, has completed the acquisition of Blue Connections Pty Ltd (Blue Connections), a leading managed services provider and systems integrator.

The maximum total purchase price consideration is $25,500,000. $18,571,000 was settled on completion in cash. There is a holdback amount of $750,000 subject to a gross profit threshold which was met. The holdback amount was paid out in October 2025. A working capital adjustment of $3,578,000 was settled in cash in May 2026.

There also is additional earn-out/post-completion consideration of up to $7,500,000 in cash subject to Blue Connections achieving performance hurdles based on EBIT targets for FY26 and FY27, and retention of key staff. The probability adjusted present value of the earn-out/post completion consideration is $6,204,088.

The transaction was completed on 31 August 2025.

The acquired business contributed revenue of $43,926,000 and profit before tax of $6,909,000 to Atturra Group from 1 September 2025 to 30 June 2026. If the acquisition occurred on 1 July 2025, the full year contributions would have been revenue of $51,864,000 and profit after tax of $7,036,000, respectively. The goodwill of $22,041,000 relates predominantly to the key management, specialised know-how of the workforce, employee relationships, competitive position and service offerings that do not meet the recognition criteria as an intangible asset at the date of acquisition.

The values identified in relation to the acquisition of Blue Connections are provisional as at 30 June 2026 as permitted by AASB 3 Business Combinations. Any true ups required to fair value of the total consideration transferred and the fair value of assets and liabilities taken on will be reflected as at 31 December 2026.

Details of the acquisition are as follows:

	Fair value $'000
Cash and cash equivalents	6,963
Deposits	541
Trade and other receivables	12,223
Inventories	6,024
Intangible assets – Software	86
Property, plant, and equipment	1,670
Right-of-use assets	4,922
Deferred tax assets	1,343
Trade and other payables	(18,369)
Unearned revenue	(814)
Annual leave provision	(1,015)
Long service leave provision	(1,035)
Lease liabilities	(4,671)
Income tax payable	(806)
Net assets acquired	7,062
Goodwill	22,041
Acquisition-date fair value of the total consideration transferred	**29,103**
Representing:	
Cash paid or payable to vendor	19,321
Cash paid for net cash and working capital adjustment	3,578
Contingent consideration	6,204
	29,103
Cash used to acquire business, net of cash acquired:	
Acquisition-date fair value of the total consideration transferred	29,103
Less: cash and cash equivalents	(6,963)
Less: contingent consideration	(6,204)
Net cash used	**15,936**

Protegic Pty Ltd (Protegic)

On 1 June 2026, Atturra Limited acquired an additional 51% of shares of Protegic Pty Ltd (Protegic) through the exercise of call options. This transaction increased the total ownership of Atturra Limited in Protegic from 49% (previously accounted for as an investment in associate) to 100%, granting Atturra Limited control.

The call options were exercised at a price of $13 which amounted to total purchase price consideration of $1,530,152, which was settled on completion in cash.

The transaction was completed on 1 June 2026.

The values identified in relation to the acquisition of Protegic are provisional as at 30 June 2026 as permitted by AASB 3 Business Combinations. Any true ups required to fair value of the total consideration transferred and the fair value of assets and liabilities taken on will be reflected as at 30 June 2027.

Details of the acquisition are as follows:

	Fair value $'000
Cash and cash equivalents	439
Trade and other receivables	586
Work in progress	95
Income tax benefit	15
Borrowings	(1,500)
Trade and other payables	(943)
Retirement benefits	(290)
Net liabilities acquired	(1,598)
Goodwill	4,598
Acquisition-date fair value of the total consideration transferred	**3,000**
Representing:	
Cash paid on call option exercise	1,530
Fair value of previously held interest	1,470
	3,000
Cash used to acquire business, net of cash acquired:	
Acquisition-date fair value of the total consideration transferred	3,000
Less: fair value of previously held interest	(1,470)
Less: cash and cash equivalents	(439)
Net cash used	**1,091**

Acquisition during the year ended 30 June 2025

Chrome Consulting Pty Ltd

On 22 November 2024, Atturra Limited announced to the ASX that a wholly owned subsidiary, Anatas Pty Ltd, had entered into a binding sale and purchase agreement to acquire 100% of the shares in Chrome Consulting Pty Ltd (Chrome) and its controlled entities, an award-winning OpenText partner delivering enterprise content management (ECM) advice.

The maximum total purchase consideration is $7,500,000. $4,000,000 was settled on completion in cash and $1,000,000 in Atturra Ltd shares (934,491 shares were proposed to be issued at an issue price of $1.07). There is additional earn-out/post completion consideration of up to $2,500,000 in cash subject to Chrome achieving performance hurdles based on audited EBITDA targets for FY25 and FY26. The probability-adjusted present value of the earn-out/post completion consideration is $2,303,000.

The transaction was completed on 29 November 2024. This business combination that occurred in the previous financial year has now been finalised and detailed below are the final values.

Details of the acquisition are as follows:

	Fair value $'000
Cash and cash equivalents	1,314
Trade and other receivables	796
Prepayments	1,222
Property, plant, and equipment	23
Deferred tax assets	177
Trade and other payables	(227)
Payroll liabilities	(127)
Current tax liabilities	(262)
Unearned revenue	(1,753)
Annual leave	(231)
Long service leave	(143)
Net assets acquired	789
Goodwill	6,916
Acquisition-date fair value of the total consideration transferred	**7,705**
Representing:	
Cash paid on completion	4,000
Cash paid for working capital adjustment	402
Atturra Limited shared issued to vendor	1,000
Contingent consideration	2,303
	7,705
Cash used to acquire business, net of cash acquired:	
Acquisition-date fair value of the total consideration transferred	7,705
Less: cash and cash equivalents	(1,314)
Less: contingent consideration	(2,303)
Less: shares issued by Company as part of consideration	(1,000)
Net cash used	**3,088**

Morgan Holdco Limited (Plan B)

On 2 December 2024, Atturra Limited announced to the ASX that a wholly owned subsidiary, Cirrus Networks Holdings Pty Ltd, had entered into a binding sale and purchase agreement to acquire 100% of the shares in Morgan Holdco Limited (Plan B) and its controlled entities, a leading cloud, network connectivity, data centre and managed services provider.

The maximum total purchase consideration is $23,533,000. $19,443,000 was settled on completion in cash. There is additional earn-out/post-completion consideration of $3,438,000 that was paid in cash on 21 July 2025 due to Plan B achieving the audited EBITDA target for the period ending 31 March 2025.

The transaction was completed on 30 November 2024. This business combination that occurred in the previous financial year has now been finalised and detailed below are the final values.

Details of the acquisition are as follows:

	Fair value $'000
Cash and cash equivalents	1,520
Trade and other receivables	2,807
Other current assets	1,096
Property, plant, and equipment	5,073
Intangible assets – Software	110
RoU asset	8,433
Other non-current assets	315
Deferred tax asset	380
Trade and other payables	(3,840)
Other current liabilities	(1,572)
Income tax payable	(88)
Lease liability	(8,433)
Hire purchase liabilities	(1,337)
Net assets acquired	4,464
Goodwill	17,171
Acquisition-date fair value of the total consideration transferred	**21,635**
Representing:	
Cash paid on completion	19,443
Cash paid for working capital adjustment	91
Contingent consideration	3,438
Hire purchase liabilities assumed	(1,337)
	21,635
Cash used to acquire business, net of cash acquired:	
Acquisition-date fair value of the total consideration transferred	21,635
Add: hire purchase liabilities assumed	1,337
Less: cash and cash equivalents	(1,520)
Less: contingent consideration	(3,438)
Net cash used	**18,014**

Brooks Investment Partners Pty Ltd (ComActivity)

On 5 December 2024, Atturra Limited announced to the ASX that a wholly owned subsidiary, Galaxy42 Group Pty Ltd, had entered into a binding sale and purchase agreement to acquire 100% of the shares in Brooks Investment Partners Pty Ltd (ComActivity) and its controlled entities, a leading provider of innovative manufacturing solutions based on Infor's M3 product suite.

The maximum total purchase consideration is $14,500,000. $9,000,000 was settled on completion in cash. There is additional earn-out/post-completion consideration of up to $5,500,000 in cash subject to ComActivity achieving performance hurdles based on audited EBITDA targets for FY26 and FY27. The probability-adjusted present value of the earn-out/post completion consideration is $1,743,000.

The transaction was completed on 31 December 2024. This business combination that occurred in the previous financial year has now been finalised and detailed below are the final values.

Details of the acquisition are as follows:

	Fair value $'000
Cash and cash equivalents	214
Trade and other receivables	2,887
Current tax assets	439
Other current assets	86
Property, plant and equipment	41
Intangible assets – Software	168
Deferred tax assets	355
Trade and other payables	(873)
Unearned revenue	(261)
Bonus provision	(111)
Annual leave provision	(838)
Long service leave provision	(235)
Other current liabilities	(244)
Deferred tax liabilities	(12)
Net assets acquired	1,616
Goodwill/(discount on acquisition)	8,237
Acquisition-date fair value of the total consideration transferred	**9,853**
Representing:	
Cash paid on completion	9,000
Cash received for working capital adjustment	(890)
Contingent consideration	1,743
	9,853
Cash used to acquire business, net of cash acquired:	
Acquisition-date fair value of the total consideration transferred	9,853
Less: cash and cash equivalents	(214)
Less: contingent consideration	(1,743)
Net cash used	**7,896**

Project Delivery Services LLC (Kitepipe)

On 10 March 2025, Atturra Limited announced to the ASX that a wholly owned subsidiary, Atturra North America Inc, has simultaneously entered into and completed a Membership Interest Purchase Agreement to acquire the membership interests of Project Delivery Services LLC (Kitepipe), an award-winning Boomi partner in the US with full platform suite expertise.

The maximum total purchase price consideration is $10,000,000. $4,593,000 was settled on completion in cash. There is a holdback amount of $396,000 which will be paid to the vendor 18 months after completion. There also is additional earn-out/post-completion consideration of up to $5,020,000 in cash subject to Kitepipe achieving performance hurdles based on audited EBITDA targets for March to December 2025, contract value target, sales target, and key employee retention. The probability-adjusted present value of the earn-out/post completion consideration and the holdback amount is $1,751,000.

The transaction was completed on 7 March 2025. This business combination that occurred in the previous financial year has now been finalised and detailed below are the final values.

Details of the acquisition are as follows:

	Fair value $'000
Cash and cash equivalents	631
Trade and other receivables	722
Contract assets	73
Other current assets	58
Right-of-use assets	78
Intangible assets – Customer relationships	519
Intangible assets – Software	56
Intangible assets – Brand	34
Trade and other payables	(758)
Contract liabilities	(435)
Employee benefits	(136)
Lease liability	(86)
Deferred tax liabilities	(128)
Net assets acquired	628
Goodwill	5,417
Acquisition-date fair value of the total consideration transferred	**6,045**
Representing:	
Cash paid on completion	4,594
Cash received for working capital adjustment	(300)
Contingent consideration	1,751
	6,045
Cash used to acquire business, net of cash acquired:	
Acquisition-date fair value of the total consideration transferred	6,045
Less: cash and cash equivalents	(631)
Less: contingent consideration	(1,751)
Net cash used	**3,663**

DalRae Solutions Pty Ltd

On 2 June 2025, Atturra Limited announced to the ASX that a wholly owned subsidiary, Atturra PHC Pty Ltd, has completed the acquisition of DalRae Solutions Pty Ltd (DalRae), a premier SAP partner delivering cutting-edge expertise in SAP's Business Technology Platform (BTP), S/4HANA, and SAP's Clean Core methodologies.

The maximum total purchase price consideration is $20,000,000. $2,823,000 was settled on completion in cash. There also is additional earn-out/post-completion consideration of up to $15,200,000 in cash subject to DalRae achieving performance hurdles based on audited EBITDA targets for 2025 to 2027 and key employee retention. The probability-adjusted present value of the earn-out/post completion consideration is $6,764,000.

The transaction was completed on 31 May 2025. This business combination that occurred in the previous financial year has now been finalised and detailed below are the final values.

Details of the acquisition are as follows:

	Fair value $'000
Cash and cash equivalents	(119)
Trade and other receivables	929
Other Current Assets	83
Right-of-use assets	204
Trade and other payables	(1,556)
Contract liabilities	(268)
Income tax payable	(289)
Employee benefits	(304)
Lease liability	(204)
Other liabilities	(105)
Borrowings	(191)
Net liabilities acquired	(1,820)
Goodwill	11,182
Acquisition-date fair value of the total consideration transferred	**9,362**
Representing:	
Cash paid on completion	2,823
Receivable from completion adjustment	(225)
Contingent consideration	6,764
	9,362
Cash used to acquire business, net of cash acquired:	
Acquisition-date fair value of the total consideration transferred	9,362
Less: cash and cash equivalents	119
Add: receivable from completion adjustment	225
Less: contingent consideration	(6,764)
Net cash used	**2,942**

Accounting policy for business combinations

The acquisition method of accounting is used to account for business combinations regardless of whether equity instruments or other assets are acquired.

The consideration transferred is the sum of the acquisition-date fair values of the assets transferred, equity instruments issued, or liabilities incurred by Atturra Group to former owners of the acquiree and the amount of any non-controlling interest in the acquiree. For each business combination, the non-controlling interest in the acquiree is measured at either fair value or at the proportionate share of the acquiree's identifiable net assets. All acquisition costs are expensed as incurred to profit or loss.

On the acquisition of a business, Atturra Group assesses the financial assets acquired and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic conditions, Atturra Group's operating or accounting policies and other pertinent conditions in existence at the acquisition-date.

Where the business combination is achieved in stages, Atturra Group remeasures its previously held equity interest in the acquiree at the acquisition-date fair value and the difference between the fair value and the previous carrying amount is recognised in profit or loss.

Contingent consideration to be transferred by Atturra Group is recognised at the acquisition-date fair value. Subsequent changes in the fair value of the contingent consideration classified as an asset or liability, after the acquisition date, is recognised in profit or loss. Contingent consideration classified as equity is not remeasured and its subsequent settlement is accounted for within equity.

The difference between the acquisition-date fair value of assets acquired, liabilities assumed and any non-controlling interest in the acquiree and the fair value of the consideration transferred and the fair value of any pre-existing investment in the acquiree is recognised as goodwill. If the consideration transferred and the pre-existing fair value is less than the fair value of the identifiable net assets acquired, being a bargain purchase to Atturra Group, the difference is recognised as a gain directly in profit or loss by Atturra Group on the acquisition-date, but only after a reassessment of the identification and measurement of the net assets acquired, the non-controlling interest in the acquiree, if any, the consideration transferred and Atturra Group's previously held equity interest in the acquiree.

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

Note 35. Interests in subsidiaries

The consolidated financial statements incorporate the assets, liabilities and results of the following subsidiary in accordance with the accounting policy described in note 1:

Name	Principal place of business/ Country of incorporation	Ownership interest 30 June 2026 %	Ownership interest 30 June 2025 %
Anatas Pte Ltd	Singapore	100.00	100.00
Anatas Pty Ltd	Australia	100.00	100.00
Anatas Pty Ltd (NZ)	New Zealand	100.00	100.00
Atturra Advisory Group Pty Ltd (previously Noetic Group Pty Ltd)*	Australia	100.00	100.00
Atturra Asia Ltd	Hong Kong	100.00	100.00
Atturra Holdings Pty Ltd*	Australia	100.00	100.00
Atturra Limited (United Kingdom)	United Kingdom	100.00	100.00
Atturra North America LLC	United States	100.00	100.00
Atturra NZ Ltd	New Zealand	100.00	–
Atturra Operations Pty Ltd	Australia	100.00	100.00
Atturra Personnel (NZ) Pty Ltd	New Zealand	100.00	100.00
Atturra Personnel Pty Ltd	Australia	100.00	100.00
Atturra PHC Pty Ltd*	Australia	100.00	100.00
Atturra Services Pty Ltd (previously FTS Resourcing Pty Ltd)	Australia	100.00	100.00
Blue Connections Pty Ltd	Australia	100.00	–
Brooks Investment Partners Pty Ltd	Australia	100.00	100.00
Chartsmart Consulting Pty Ltd	Australia	100.00	100.00
Chrome Consulting Pty Ltd	Australia	100.00	100.00
Cirrus Networks (ACT) Pty Ltd	Australia	100.00	100.00
Cirrus Networks (Canberra) Pty Ltd	Australia	100.00	100.00
Cirrus Networks (Victoria) Pty Ltd	Australia	100.00	100.00
Cirrus Networks (WA) Pty Ltd	Australia	100.00	100.00
Cirrus Networks Holdings Pty Ltd	Australia	100.00	100.00
ComActivity (NZ) Pty Ltd	Australia	100.00	100.00
ComActivity Pty Ltd	Australia	100.00	100.00
Connexxion Pty Ltd*	Australia	100.00	100.00
Cubic Consulting Pty Ltd	Australia	100.00	100.00
D'ALRAE Solutions NZ Limited	New Zealand	100.00	100.00
Dalrae Solutions Pty Ltd	Australia	100.00	100.00
ESAM Consultants Pty Ltd	Australia	100.00	100.00
Exent Holdings Pty Ltd	Australia	100.00	100.00
Exent Pty Ltd	Australia	100.00	100.00
Foundation Technology Services Pty Ltd	Australia	100.00	100.00
FTS Data & AI Pty Ltd*	Australia	100.00	100.00

Name	Principal place of business/ Country of incorporation	Ownership interest 30 June 2026 %	Ownership interest 30 June 2025 %
FTS NHC Pty Ltd*	Australia	100.00	100.00
FTS Nominees Pty Ltd*	Australia	100.00	100.00
FTS VHC Pty Ltd*	Australia	100.00	100.00
FTSG Pty Ltd*	Australia	100.00	100.00
Galaxy 42 Group Pty Ltd*	Australia	100.00	100.00
Galaxy 42 Pty Ltd	Australia	100.00	100.00
Hammond Street Developments Pty Ltd	Australia	100.00	100.00
Hayes Information Systems & Communications Pty Ltd (NZ)	New Zealand	100.00	100.00
Hayes Information Systems and Communications Pty Ltd	Australia	100.00	100.00
Kettering NZ Limited	New Zealand	100.00	100.00
Kettering Professional Services Pty Ltd	Australia	100.00	100.00
Kobold Group Pty Ltd	Australia	100.00	100.00
Mentum Systems Pty Ltd	Australia	100.00	100.00
Noetic Solutions Pty Ltd	Australia	100.00	100.00
Plan B-Australia Pty Limited	Australia	100.00	100.00
Project Delivery Services LLC	United States	100.00	100.00
Protegic Pty Ltd**	Australia	100.00	49.00
Regional IT Newcastle Pty Ltd	Australia	100.00	100.00
Sabervox Pty Ltd	Australia	100.00	100.00
Scholarion Services Pty Ltd	Australia	100.00	–
Scholarion Technology Pty Ltd	Australia	100.00	–
Scholarion Group Pty Ltd	Australia	100.00	–
SME Gateway Pty Ltd	Australia	100.00	100.00
The Somerville Group Pty Ltd	Australia	100.00	100.00
Veritec Pty Ltd	Australia	100.00	100.00

* Dormant during the prior year.

** Protegic was not a subsidiary for the year ended 30 June 2025, as control was not established and the parent only had significant influence therefore was being equity accounted. As at 30 June 2026, the control was established and consolidated.

Note 36. Interests in associates

On 1 June 2026, Protegic Pty Ltd became a wholly owned subsidiary of Atturra Group, after it acquired additional 51% interest for purchase consideration of $1,530,000.

Interests in associates are accounted for using the equity method of accounting. Information relating to associates that are material to Atturra Group are set out below:

		Ownership interest	
Name	Principal place of business/ Country of incorporation	30 June 2026 %*	30 June 2025 %
Protegic Pty Ltd	Australia	100.00	49.00

* This is no longer an associate but treated as a subsidiary as significant influence was no longer there as reporting entity obtained control over Protegic and Protegic's financial performance is now consolidated as part of the Group.

Summarised financial information

	30 June 2026 $'000	30 June 2025 $'000
Summarised statement of financial position		
Current assets	–	962
Non-current assets	–	1,147
Total assets	–	2,109
Current liabilities	–	1,130
Total liabilities	–	1,130
Net assets	**–**	**979**
Summarised statement of profit or loss and other comprehensive income		
Revenue	–	4,980
Expenses	–	(5,494)
Loss before income tax	–	(514)
Other comprehensive income	–	–
Total comprehensive loss	**–**	**(514)**

Note 37. Deed of cross guarantee

The parent entity and some of its subsidiaries are party to a deed of cross guarantee under which each company guarantees the debts of the others. No deficiencies of assets exist in any of these subsidiaries.

The following entities are party to a deed of cross guarantee under which each company guarantees the debts of the others:

Atturra Holdings Pty Ltd
Veritec Pty Ltd
Hammond Street Developments Pty Ltd
Anatas Pty Ltd*
Cirrus Networks Holdings Ltd*
Blue Connections Pty Ltd
FTS VHC Pty Ltd (removed in 2026)

* These entities have been added in the current year.

By entering into the deed, the wholly-owned entities have been relieved from the requirement to prepare financial statements and Directors' report under Corporations Instrument 2016/785 issued by the Australian Securities and Investments Commission.

The above companies represent a 'Closed Group' for the purposes of the Corporations Instrument, and as there are no other parties to the deed of cross guarantee that are controlled by Atturra Limited, they also represent the 'Extended Closed Group'.

Set out below is a consolidated statement of profit or loss and other comprehensive income and statement of financial position of the 'Closed Group'.

	Consolidated	
Statement of profit or loss and other comprehensive income	**30 June 2026 $'000**	**30 June 2025 $'000**
Profit after income tax	20,280	7,226
Total comprehensive income for the year	**20,280**	**7,226**

	Consolidated	
Statement of financial position	**30 June 2026 $'000**	**30 June 2025 $'000**
Total current assets	45,631	9,896
Total assets	**191,881**	**86,005**
Total current liabilities	45,581	11,019
Total liabilities	**181,996**	**101,969**
Net Assets	**9,885**	**(15,964)**
Equity		
Reserve	2,184	–
Dividend paid	(7,799)	(11,184)
Retained earnings	15,500	(4,780)
Total equity	**9,885**	**(15,964)**

Note 38. Reconciliation of (loss)/profit after income tax to net cash from operating activities

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
(Loss)/profit after income tax expense for the year	(21,749)	9,098
Adjustments for:		
Depreciation and amortisation	10,861	9,659
Make good provision	–	(28)
Gain on lease variation	–	(299)
Gain on disposal of non-current assets	–	50
Interest on deferred consideration	3,218	598
Net loss on deferred considerations	–	(200)
Share-based payments	2,003	1,742
Impairment of intangibles - goodwill	22,785	–
Other income	(163)	–
Change in operating assets and liabilities:		
(Increase)/decrease in trade and other receivables	(2,252)	2,283
(Increase)/decrease in inventories	(4,936)	1,207
(Increase)/decrease in deferred tax assets	(1,210)	436
Increase in contract assets	2,359	(15,106)
Increase in trade and other payables	1,995	1,726
(Decrease)/increase in provision for income tax	(1,990)	456
(Decrease)/increase in other provisions	(1,858)	3,084
Net cash from operating activities	9,063	14,706

Note 39. Non-cash investing and financing activities

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Additions to the right-of-use assets	2,425	1,111
Shares issued under employee share plan	781	1,360
Shares issued in relation to business combinations	–	1,000
	3,206	**3,471**

Note 40. Changes in liabilities arising from financing activities

Consolidated	Lease liabilities $'000	Bank loans $'000	Chattel mortgage and loans $'000
Balance at 1 July 2024	12,310	13,800	694
Net cash (used in)/from financing activities	(3,670)	4,445	(155)
Acquisition of leases	1,111	–	–
Changes through business combinations (note 34)	9,171	–	–
Other changes	(1,271)	–	–
Balance at 30 June 2025	17,651	18,245	539
Net cash (used in)/from financing activities	(3,985)	10,955	(342)
Acquisition of leases	2,425	–	–
Changes through business combinations (note 34)	4,671	–	–
Other changes	1,731	–	–
Balance at 30 June 2026	**22,493**	**29,200**	**197**

Note 41. Earnings per share

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
(Loss)/profit after income tax	(21,749)	9,098
(Loss)/profit after income tax attributable to the owners of Atturra Limited	**(21,749)**	**9,098**

	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	369,780,822	350,224,722
Adjustments for calculation of diluted earnings per share:		
Performance rights over ordinary shares	–	6,588,299
Weighted average number of ordinary shares used in calculating diluted earnings per share	**369,780,822**	**356,813,021**

	Cents	Cents
Basic earnings per share	(5.88)	2.60
Diluted earnings per share	(5.88)	2.55

8,966,535 performance rights over ordinary shares are not included in the calculation of diluted earnings per share because they are anti-dilutive for the year ended 30 June 2026. These performance rights could potentially dilute basic earnings per share in the future.

Accounting policy for earnings per share

Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to the owners of Atturra Limited, excluding any costs of servicing equity other than ordinary shares, by the weighted average number of ordinary shares outstanding during the financial year, adjusted for bonus elements in ordinary shares issued during the financial year.

Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after-income tax effect of interest and other financing costs associated with dilutive potential ordinary shares and the weighted average number of additional ordinary shares that would have been outstanding assuming conversion of all dilutive potential ordinary shares.

Note 42. Share-based payments

Atturra Limited has two incentive schemes in place, namely the Long-Term Incentive Plan (**LTIP**) and Exempt Employee Share Plan (**EESP**).

Long-Term Incentive Plan

Atturra Limited established a LTIP to align the interests of eligible employees with shareholders through the sharing of a personal interest in the future growth and development of the Atturra Limited. A total of 1,801,111 performance rights and 796,068 retention rights have been granted to the CEO (Stephen Kowal) under the LTIP. Other executives have been granted a total of 6,369,356 performance rights under the LTIP. Further details of the valuation methodology are set out in the significant accounting policies note.

The fair value of performance rights granted to other executives under the LTIP has been determined be the Atturra Limited share price at the date of issue. No dividend assumptions have been taken into account during the date of record due to the future growth strategy of Atturra Group.

Exempt Employee Share Plan

Atturra Limited has also established an EESP to align the interests of eligible employees of Atturra Group with shareholders. Nil share have been issued under the Share Plan as at 30 June 2026 (2025: nil).

Set out below are summaries of the performance rights granted under the plans:

30 June 2026

Grant date	Date of record	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
28/07/2022	01/11/2025	$0.00	182,910	–	(182,910)	–	–
29/07/2022	01/11/2025	$0.00	574,962	–	(574,962)	–	–
07/10/2022	02/09/2025	$0.00	311,307	–	–	(311,307)	–
07/10/2022	02/09/2025	$0.00	311,307	–	–	(311,307)	–
13/10/2023	15/12/2026	$0.00	222,222	–	–	–	222,222
13/10/2023	15/12/2027	$0.00	222,222	–	–	–	222,222
21/10/2023	01/11/2026	$0.00	1,083,323	–	–	–	1,083,323
21/10/2024	31/12/2027	$0.00	345,000	–	–	–	345,000
21/10/2024	31/12/2028	$0.00	345,000	–	–	–	345,000
21/10/2024	21/10/2025	$0.00	140,000	–	(140,000)	–	–
21/10/2024	21/10/2026	$0.00	180,000	–	–	–	180,000
21/10/2024	21/10/2027	$0.00	242,500	–	–	–	242,500
25/10/2024	01/11/2027	$0.00	2,370,330	–	–	(519,000)	1,851,330
29/10/2025	29/10/2026	$0.00	–	124,523	–	–	124,523
29/10/2025	29/10/2027	$0.00	–	124,523	–	–	124,523
29/10/2025	29/10/2028	$0.00	–	124,522	–	–	124,522
29/10/2025	01/11/2028	$0.00	–	3,457,510	–	(351,943)	3,105,567
29/10/2025	01/12/2028	$0.00	–	333,334	–	–	333,334
29/10/2025	04/12/2029	$0.00	–	333,333	–	–	333,333
29/06/2026	01/11/2028	$0.00	–	329,136	–	–	329,136
			6,531,083	4,826,881	(897,872)	(1,493,557)	8,966,535

30 June 2025

Grant date	Date of record	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
22/12/2021	31/12/2024	$0.00	375,000	–	–	(375,000)	–
22/12/2021	31/12/2025	$0.00	375,000	–	–	(375,000)	–
29/04/2022	01/11/2024	$0.00	1,691,000	–	(1,558,000)	(133,000)	–
28/07/2022	01/11/2025	$0.00	182,910	–	–	–	182,910
29/07/2022	01/11/2025	$0.00	684,132	–	–	(109,170)	574,962
07/10/2022	15/12/2025	$0.00	311,307	–	–	–	311,307
07/10/2022	31/12/2026	$0.00	311,307	–	–	–	311,307
13/10/2023	15/12/2026	$0.00	222,222	–	–	–	222,222
13/10/2023	15/12/2027	$0.00	222,222	–	–	–	222,222
21/10/2023	01/11/2026	$0.00	1,332,138	–	–	(248,815)	1,083,323
21/10/2024	15/12/2027	$0.00	–	345,000	–	–	345,000
21/10/2024	15/12/2028	$0.00	–	345,000	–	–	345,000
21/10/2024	21/10/2025	$0.00	–	140,000	–	–	140,000
21/10/2024	21/10/2026	$0.00	–	180,000	–	–	180,000
21/10/2024	25/10/2027	$0.00	–	242,500	–	–	242,500
25/10/2024	01/11/2027	$0.00	–	3,841,805	–	(1,471,475)	2,370,330
			5,707,238	5,094,305	(1,558,000)	(2,712,460)	6,531,083

The weighted average remaining contractual life of performance rights outstanding at the end of the financial year was 1.70 years (2025: 2.85 years).

There are no exercisable performance rights at the end of the financial year (2025: nil)

For the performance rights granted during the current financial year, the valuation model inputs used to determine the fair value at the grant date, are as follows:

Grant date	Date of record	Share price at grant date	Exercise price	Expected volatility	Dividend yield	Risk-free interest rate	Fair value at grant date
29/10/2025	29/10/2026	$0.78	$0.00	45.00%	–	3.44%	$0.78
29/10/2025	29/10/2027	$0.78	$0.00	45.00%	–	3.44%	$0.78
29/10/2025	29/10/2028	$0.78	$0.00	45.00%	–	3.47%	$0.78
29/10/2025	01/11/2028	$0.70	$0.00	45.00%	–	3.47%	$0.70
29/10/2025	01/12/2028	$0.58	$0.00	45.00%	–	3.47%	$0.58
29/10/2025	04/12/2029	$0.58	$0.00	45.00%	–	3.65%	$0.58
29/06/2026	01/11/2028	$0.46	$0.00	45.00%	–	4.50%	$0.46

Set out below is a summary of the share-based payment expense for the financial year:

	Consolidated	
	30 June 2026 $'000	30 June 2025 $'000
Long-Term Incentive Plan – Key management personnel	498	442
Long-Term Incentive Plan – Other Executives	1,505	1,300
	2,003	1,742

Accounting policy for share-based payments

Equity-settled share-based compensation benefits are provided to employees. The LTIP is for executives and Directors and the EESP is for all other eligible employees.

Equity-settled transactions are awards of shares, options or performance rights over shares, that are provided to employees in exchange for the rendering of services.

The cost of equity-settled transactions are measured at fair value on grant date.

The cost of equity-settled transactions are recognised as an expense with a corresponding increase in equity over the vesting period. The cumulative charge to profit or loss is calculated based on the grant date fair value of the award, the best estimate of the number of awards that are likely to vest and the expired portion of the date of record. The amount recognised in profit or loss for the period is the cumulative amount calculated at each reporting date less amounts already recognised in previous periods.

Market conditions are taken into consideration in determining fair value. Therefore, any awards subject to market conditions are considered to vest irrespective of whether or not that market condition has been met, provided all other conditions are satisfied.

If the non-vesting condition is within the control of Atturra Group or employee, the failure to satisfy the condition is treated as a cancellation. If the condition is not within the control of Atturra Group or employee and is not satisfied during the vesting period, any remaining expense for the award is recognised over the remaining vesting period, unless the award is forfeited.

If equity-settled awards are cancelled, it is treated as if it has vested on the date of cancellation, and any remaining expense is recognised immediately. If a new replacement award is substituted for the cancelled award, the cancelled and new award is treated as if they were a modification.

Note 43. Events after the reporting period

On 1 June 2026, the Company announced the appointment of Mr Kunal Shah as Chief Financial Officer, effective from 6 July 2026. This appointment is a non-adjusting event after the reporting date and did not have any impact on Atturra Group's financial position or performance for the year ended 30 June 2026.

As previously announced to the market on 19 December 2025, the Group is involved in a dispute arising from the termination of a contract with an Australian public sector customer. The parties have agreed to participate in mediation prior to 31 December 2026. The outcome of the matter remains uncertain and is expected to become clearer following completion of the mediation process.

The current Westpac facility term expires in December 2026. After the balance sheet date, credit approval has been received from Westpac Banking Corporation to extend the term by a further two years.

No other matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the Atturra Group's operations, the results of those operations, or the Atturra Group's state of affairs in future financial years.

Consolidated Entity Disclosure Statement

as at 30 June 2026

Atturra Limited Consolidated entity disclosure statement as at 30 June 2026

Entity name	Entity type	Placed formed/ Country of incorporation	Ownership interest %	Tax Residency (Australian or Foreign)	Tax Residency (Foreign Jurisdiction)
Anatas Pte Ltd	Body Corporate	Singapore	100.00%	Australian	N/A
Anatas Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Anatas Pty Ltd (NZ)	Body Corporate	New Zealand	100.00%	Australian	N/A
Atturra Advisory Group Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
Atturra Asia Ltd	Body Corporate	Hong Kong	100.00%	Australian	N/A
Atturra Holdings Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
Atturra Limited	Body corporate	Australia	100.00%	Australian	N/A
Atturra Limited (United Kingdom)	Body Corporate	United Kingdom	100.00%	Australian	N/A
Atturra North America Inc	Body Corporate	United States of America	100.00%	Australian	N/A
Atturra NZ Ltd	Body Corporate	New Zealand	100.00%	Australian	N/A
Atturra Operations Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Atturra Personnel (NZ) Limited	Body Corporate	New Zealand	100.00%	Australian	N/A
Atturra Personnel Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Atturra PHC Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Atturra Services Pty Ltd (Previously FTS Resourcing Pty Ltd)	Body Corporate	Australia	100.00%	Australian	N/A
Blue Connections Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Brooks Investment Partners Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Chartsmart Consulting Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Chrome Consulting Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Cirrus Networks (ACT) Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Cirrus Networks (Canberra) Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Cirrus Networks (Victoria) Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Cirrus Networks (WA) Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Cirrus Networks Holdings Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
ComActivity (NZ) Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
ComActivity Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Connexxion Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
Cubic Consulting Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
D'ALRAE Solutions NZ Limited	Body Corporate	New Zealand	100.00%	Australian	N/A
DalRae Solutions Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
ESAM Consultants Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Exent Holdings Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A

Entity name	Entity type	Placed formed/ Country of incorporation	Ownership interest %	Tax Residency (Australian or Foreign)	Tax Residency (Foreign Jurisdiction)
Exent Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Foundation Technology Services Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
FTS Data & AI Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
FTS NHC Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
FTS Nominees Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
FTS VHC Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
FTSG Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
Galaxy 42 Group Pty Ltd*	Body Corporate	Australia	100.00%	Australian	N/A
Galaxy 42 Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Hammond Street Developments Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Hayes Information Systems and Communications Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Hayes Information Systems & Communications Pty Ltd (NZ)	Body Corporate	New Zealand	100.00%	Australian	N/A
Kettering NZ Limited	Body Corporate	New Zealand	100.00%	Australian	N/A
Kettering Professional Services Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Kobold Group Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Mentum Systems Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Noetic Solutions Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Plan B-Australia Pty Limited	Body Corporate	Australia	100.00%	Australian	N/A
Project Delivery Services LLC	Body Corporate	United States of America	100.00%	Australian	N/A
Protegic Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Regional IT Newcastle Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Sabervox Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Scholarion Group Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Scholarion Services Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Scholarion Technology Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
SME Gateway Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
The Somerville Group Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A
Veritec Pty Ltd	Body Corporate	Australia	100.00%	Australian	N/A

* Dormant as at year end.

Directors' Declaration

In the Directors' opinion:

- the attached consolidated financial statements and the notes of Atturra Limited (the 'Company') and its subsidiaries (collectively the 'Atturra Group) comply with the Corporations Act 2001, the Australian Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached consolidated financial statements and notes comply with International Financial Reporting Standards Accounting Standards as issued by the International Accounting Standards Board as described in note 1 to the consolidated financial statements;
- the attached consolidated financial statements and notes give a true and fair view of Atturra Group's financial position as at 30 June 2026 and of its performance for the financial year ended on that date;
- there are reasonable grounds to believe that Atturra Limited will be able to pay its debts as and when they become due and payable;
- at the date of this declaration, there are reasonable grounds to believe that the members of the Extended Closed Group will be able to meet any obligations or liabilities to which they are, or may become, subject by virtue of the deed of cross guarantee described in note 37 to the consolidated financial statements; and
- the Consolidated entity disclosure statement required under section 295 (3A) of the Corporations Act is true and correct.

The Directors have been given the declarations required by section 295A of the Corporations Act 2001.

Signed in accordance with a resolution of Directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the Directors

Shan Kanji
Chairman

26 August 2026

Independent Auditor's Report

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Independent Auditor's Report to the Members of Atturra Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Atturra 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, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, 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:

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

(b) 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 auditor independence requirements of 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 we addressed the Key Audit Matter
Business Combinations – Note 34	
The Group acquired the following entities during the year: • Blue Connections Pty Ltd • Protegic Pty Ltd The accounting for the acquisition of businesses are complex. Australian Accounting Standards require the Group to identify all assets, liabilities and contingent liabilities of the acquired businesses and estimate the fair value at the date of acquisition. The acquisitions were a key audit matter because they are significant transactions to the Group, and the Group made significant judgements when accounting for the acquisitions, including the measurement of separately identifiable intangible assets, determining the fair value of net assets acquired and the measure of contingent consideration.	Our audit procedures included the following in relation to the Group's accounting for business combinations, to assess its appropriateness with AASB 3: *Business Combinations*: a) reviewed purchase agreements to understand the key terms and conditions of the transactions. b) assessed the determination of accounting acquirer and whether the transactions constituted a business combination. c) obtained the purchase price allocation prepared by an independent valuer and, using a valuation expert to assist us, evaluated the reasonability of estimates and judgements used within the fair value assessment. d) agreed the amount of the purchase consideration paid and/or payable to the transaction agreement, bank statements and ASX notices. Where there was contingent consideration, we assessed the appropriateness of management's assumptions in measuring the fair value of the consideration. e) assessed the recoverability of the goodwill acquired as part of the goodwill impairment testing procedures. f) assessed the reasonableness of the note disclosures in the financial statements.
Goodwill – Note 15	
Goodwill is required by Australian Accounting Standards, AASB 136: *Impairment of Assets*, is to be tested annually for impairment at the Cash Generating Unit (CGU) level. The Group performed an impairment assessment of goodwill by calculating the value in use for each CGU using discounted cash flow models. Management's impairment assessments involve significant judgement, particularly in forecasting future cash flows, determining appropriate discount rates and terminal growth assumptions, and allocating goodwill to CGUs. During the year, the Group recognised an impairment expense of $22,785,000.	Our audit procedures included the following in relation to management's supporting documentation: a) assessed whether the Group's identification of CGUs, including the determination of CGUs for the newly acquired businesses, was consistent with our knowledge of the operations, internal reporting lines and level of integration of the acquired businesses. b) evaluated and challenged the significant assumptions and inputs used in the value in use models; c) tested the significant assumptions used by management including discount rates and

Key Audit Matter	How we addressed the Key Audit Matter
Due to the materiality of the goodwill balance and impairment expense, together with the judgement involved in estimating the recoverable amounts of the CGUs, goodwill was considered to be a key audit matter.	growth rates by comparing to observable market data, having components reviewed with the assistance of a valuation expert and reviewing performance against approved budgets. d) checked the mathematical and historical accuracy of the forecasts. e) interrogated the value in use model using different inputs as a means to perform sensitivity analysis. f) assessed the impairment expense by comparing the recoverable amounts of the relevant CGUs to their carrying values. g) evaluated the reasonableness of the note disclosures in the financial statements.
Revenue – Note 4	
Revenue is material to the financial statements and disaggregated across multiple entities. There are also seven separate revenue streams, each recognised differently under AASB 15. Revenue recognition is also inherently subject to the risk of fraud and cut-off errors, particularly around year end. The combination of multiple recognition methods, large transaction volumes, and the risk of error or fraud meant that revenue recognition was considered to be a key audit matter.	We performed the following audit procedures amongst others: a) evaluated management's processes and controls relating to the recording and recognition of revenue and contract assets. b) evaluated the Group's approach to revenue recognition in light of the requirements of the Australian Accounting Standards. c) performed substantive analytical procedures based on expectations derived from external industry data to understand the movement in revenue streams outside said expectations. d) performed test of controls on a sample of revenue transactions, and confirmed the effectiveness of internal controls. e) performed detailed testing on a sample of revenue transactions, and agreed transactions to supporting evidence. f) performed test of detail on a sample of contract assets and agreed transactions to supporting evidence. g) reviewed and assessed the recoverability of contract assets to supporting information available. h) evaluated the reasonableness of the Group's disclosure on revenue in the financial statements.

Other Information

The directors are responsible for the other information. The other information comprises the information included in Group 's Annual Report for the year ended 30 June 2026, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly 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 this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors 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:

(a) 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

(b) 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 ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of

our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial report. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the Group audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on the Remuneration Report

Opinion on the Remuneration Report

We have audited the remuneration report included in pages 14 to 25 of the directors' report of Atturra Limited for the year ended 30 June 2026.

In our opinion, the remuneration report of Atturra 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.

Crowe Audit Australia

Crowe Audit Australia

A Pather

Ash Pather
Senior Partner

26 August 2026
Sydney

Shareholder Information

The shareholder information set out below was applicable as at 26 August 2026.

Distribution of equitable securities

Analysis of number of equitable security holders by size of holding:

	Performance rights			Ordinary shares		
	Number of holders	Units	% of total shares issued	Number of holders	Units	% of total shares issued
1 – 1,000	–	–	–	241	156,242	0.04
1,001 – 5,000	–	–	–	540	1,360,773	0.37
5,001 – 10,000	–	–	–	178	1,350,718	0.37
10,001 – 100,000	61	3,536,079	39.4	331	9,875,590	2.68
100,001 and Over	16	5,430,456	60.6	78	355,347,059	96.54
Total	**77**	**8,966,535**	**100.0**	**1,368**	**368,090,382**	**100.00**

	Minimum Parcel Size	Holders	Units
Minimum $ 500.00 parcel at $ 0.3950 per unit	1,266	325	252,115

Equity security holders

Twenty largest quoted equity security holders

The names of the twenty largest security holders of quoted equity securities are listed below:

		Ordinary shares	
Rank	Name	Number held	% of total shares issued
1	DRIFTWOOD IT PTY LIMITED	115,724,809	31.44
2	263 FINANCE PTY LIMITED	95,470,647	25.94
3	J P MORGAN NOMINEES AUSTRALIA PTY LIMITED	50,693,496	13.77
4	263 FINANCE PTY LTD	16,000,000	4.35
5	HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	11,379,284	3.09
6	UBS NOMINEES PTY LTD	9,050,724	2.46
7	BNP PARIBAS NOMS PTY LTD	5,117,356	1.39
8	SWK FAMILY PTY LIMITED	5,072,943	1.38
9	CPU SHARE PLANS PTY LTD <ATA EST UNALLOCATED A/C>	4,726,721	1.28
10	YAZARSKIA PTY LIMITED <THE YAZARSKIA SUPER FUND A/C>	3,503,626	0.95
11	MR ANDRIS BALMAKS	2,957,405	0.80
12	PETER JAMES MURPHY	2,931,985	0.80
13	INFOGATE PTY LTD	2,801,130	0.76
14	CITICORP NOMINEES PTY LIMITED	2,737,282	0.74
15	MICROEQUITIES ASSET MANAGEMENT PTY LTD <MICROEQTS NANOCAP NO 11 A/C>	2,296,562	0.62
16	MERB INVESTMENTS PTY LTD	1,836,113	0.50
17	NEO CAMELOT HOLDINGS NO 2 PTY LTD	1,350,000	0.37
18	VINMAN NOMINEES PTY LTD <THE VINMAN A/C>	1,275,000	0.35
19	MCNYGHT PTY LTD	1,176,471	0.32
20	CERTANE CT PTY LTD <BC1>	1,066,956	0.29
	Totals: Top 20 holders of ORDINARY FULLY PAID SHARES (Total)	**337,168,510**	**91.60**
	Total Remaining Holders Balance	**30,921,872**	**8.40**

Unquoted equity securities

There are 8,966,535 unquoted Performance Rights on issue.

There is 1 holder who holds 20% or more unquoted equity securities.

Substantial holders

As at 17 August 2026, the following shareholders have disclosed a substantial shareholder notice to the ASX.

	Ordinary shares		
	Number held	% of total shares issued	Date of notice
Shan Kanji, combined holdings of Driftwood IT Pty Ltd, and 263 Finance Pty Ltd	228,155,153	61.92	14 May 2026
Microequities Asset Management Pty Ltd, combined holdings of Microequities Asset Management Pty Ltd and JP Morgan Chase Bank	27,818,772	7.34	24 July 2025

Voting rights

The voting rights attached to ordinary shares are set out below:

Ordinary Shares

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Performance Rights

There are no voting rights attached to Performance Rights.

Corporate Governance

The Company's Corporate Governance Statement as at 30 June 2026 as approved by the Board can be viewed at https://investors.atturra.com/governance/.

Stock Exchange on which the Company's Securities are Quoted

The Company's listed equity securities are quoted on the Australian Securities Exchange.

Securities subject to voluntary escrow

Of the 368,090,382 shares on issue, 467,245 shares are subject to voluntary escrow and will be released from voluntary escrow as follows:

- 467,245 shares to be released from voluntary escrow on 3 March 2027.

On-market buy-back

An on-market share buy-back was commenced in April 2025 and has to date purchased 13,577,695 shares; consideration of circa $10 million.

Review of Operations

A review of operations is contained in the Directors' Report.

Annual General Meeting

As advised to the ASX on 3 August 2026, the Annual General Meeting of the Company is scheduled for Thursday, 22 October 2026.

Corporate Directory

Directors	Shan Kanji Stephen Kowal Nicole Bowman Jonathan Rubinsztein
Company secretary	Nina Mlinarevic
Registered office	Level 33, Aurora Place 88 Phillip Street Sydney NSW 2000
Principal place of business	Level 2 10 Bond Street Sydney NSW 2000 Telephone +61 2 9657 0999
Share register	Computershare Investor Services Pty Limited Level 4 44 Martin Place Sydney NSW 2000
Auditor	Crowe Audit Australia Level 24 1 O'Connell Street Sydney NSW 2000
Solicitors	HWL Ebsworth Level 14 Australia Square 264 - 278 George Street Sydney NSW 2000
Bankers	Westpac Banking Corporation
Stock exchange listing	Atturra Limited shares are listed on the Australian Securities Exchange (ASX code: ATA)
Website	https://atturra.com/au-en/

Corporate Governance Statement

Atturra Limited and the Board are committed to achieving and demonstrating the highest standards of corporate governance, Atturra Limited has reviewed its corporate governance practices against the Corporate Governance Principles and Recommendations (4th Edition) published by the ASX Corporate Governance Council.

Atturra Group's Corporate Governance Statement, which sets out the corporate governance practices that were in operation during the financial year and identifies and explains any Recommendations that have not been followed and ASX Appendix 4G are released to the ASX on the same day the Annual Report is released. The Corporate Governance Statement and Corporate Governance Compliance Manual can be found on Atturra Limited's website at https://investors.atturra.com/governance.

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