Appendix 4E
Preliminary Final Report for the year ended 30 June 2026

Name of entity	ABN Reference
SAFEROADS HOLDINGS LIMITED	81 116 668 538

1. Reporting periods

Year ended ('current period')	Year ended ('previous corresponding period')
30 June 2026	30 June 2025

2. Results for announcement to the market

Key information	**Current period** **$**	Previous corresponding period $	% Change increase / (decrease)	Amount ($) increase / (decrease) $
Revenue from ordinary activities - **continuing operations**	**12,468,467**	5,949,589	110%	6,518,877
Profit/(loss) from ordinary activities after tax attributable to members - **continuing operations**	**711,389**	(923,415)	177%	1,634,804
Profit/(loss) from ordinary activities after tax attributable to members - **discontinuing operations**	**-**	5,268,937	-100%	(5,268,938)
Net profit/(loss) for the period attributable to members	**711,389**	4,345,522	84%	(3,634,133)

Dividends (distributions)			Amount per share	Franked amount per share
Final dividend	Record Date Payable	9-Sep-26 28-Sep-26	0.5 cents	0.5 cents
Interim dividend	Record Date Paid	9-Mar-26 27-Mar-26	0.5 cents	0.5 cents

Supplementary comments

The Group delivered a strong financial result for the year ended 30 June 2026, reporting revenue from ordinary activities of $12,468,467 and profit from continuing operations of $711,389. This compares favourably to the prior year loss from continuing operations of $923,414 and reflects the successful initial execution of our strategy following the divestment in May 2025 of the RSR business to On-Site Rental Group.

The improvement in profitability was driven by increased revenue, in particular the sale of $5.7m of products to On-Site Rental Group, our disciplined cost management and enhanced operational performance across the Group's core product sales activities. The Group maintains a sound financial position and is well placed to continue momentum into the 2027 financial year.

3. NTA backing

	Current period	Previous corresponding period
Net tangible asset backing per ordinary share (including right-of-use assets)	**10.3 cents**	10.8 cents

4. Dividends

	Date paid/payable	Amount per share	Franked amount per share	Amount per share of foreign source dividend	Amount $
Final dividend:	28-Sep-26	0.5 cents	0.5 cents	N/A	N/A
Interim dividend:	27-Mar-26	0.5 cents	0.5 cents	N/A	N/A

5. Dividend reinvestment plans

The Company's Dividend Reinvestment Plan ("DRP") was registered on 9 June 2020 and remains active for eligible shareholders who may participate in the DRP in respect to all or part of their shareholding. The DRP will not be availiable for the proposed final dividend. For more details refer to the Company's website: https://www.saferoads.com.au/investors.

6. Details of associates and joint venture entities

Not Applicable

7. Foreign entities

Not Applicable

8. Audit qualification or review

Details of audit/review dispute or qualification (if any):
The financial statements are unaudited. The audit is progressing and when concluded it is anticipated that an unmodified audit report will be issued.

SAFEROADS HOLDINGS LIMITED
Consolidated Statement of Profit or Loss and Other Comprehensive Income
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	CONSOLIDATED 2026 $	2025 $
Revenue from continuing operations			
Revenue from product sales	4	**12,468,467**	5,949,589
Other income	4	**95,355**	114,668
Total revenue and other income from continuing operations		**12,563,822**	6,064,257
Raw material, finished goods and logistics		**(7,282,175)**	(3,296,432)
Employee benefits		**(2,143,782)**	(1,923,188)
Insurance		**(197,580)**	(109,942)
Motor vehicle costs		**(50,553)**	(31,021)
Occupancy costs		**(152,772)**	(72,574)
Professional fees		**(454,217)**	(348,817)
Travel and accommodation costs		**(80,132)**	(23,017)
IT & Communications costs		**(150,299)**	(108,333)
Warehouse costs		**(181,662)**	(120,647)
Marketing costs		**(264,006)**	(182,226)
Other expenses		**(325,699)**	(230,489)
Depreciation and amortisation	4	**(475,685)**	(448,319)
Earnings before interest and tax (EBIT) from continuing operations		**805,260**	(830,748)
Finance costs	4	**(93,871)**	(92,667)
Profit/(loss) before income tax from continuing operations		**711,389**	(923,415)
Income tax benefit/(expense)	5	**-**	-
Net profit/(loss) from continuing operations		**711,389**	(923,415)
Net profit/(loss) from discontinuing operations	8	**-**	5,268,937
Net profit/(loss) attributable to members of the parent		**711,389**	4,345,522
Other comprehensive income		**-**	**-**
Total comprehensive income/(loss) for the period		**711,389**	4,345,522
Total comprehensive income/(loss) attributable to members of the parent		**711,389**	4,345,522
Earnings per share		**Cents**	Cents
- Basic for profit/(loss) for the full year	6	**1.64**	9.94
- Diluted for profit/(loss) for the full year	6	**1.64**	9.94
Dividend paid per share (cents)	7	**0.50**	10.00

The accompanying notes form part of these financial statements

SAFEROADS HOLDINGS LIMITED
Consolidated Statement of Financial Position
AS AT 30 JUNE 2026

	Notes	CONSOLIDATED 2026 $	2025 $
ASSETS			
Current Assets			
Cash and cash equivalents	9	**2,521,453**	3,495,765
Trade and other receivables	10	**812,504**	1,040,257
Inventories	11	**3,008,365**	1,279,310
Prepayments		**182,521**	520,152
Total Current Assets		**6,524,843**	6,335,484
Non-current Assets			
Property, plant and equipment	12	**2,222,041**	2,131,977
Intangible assets	13	**791,793**	-
Deferred tax assets	5	**-**	-
Other non-current assets		**72,378**	111,880
Total Non-current Assets		**3,086,212**	2,243,857
TOTAL ASSETS		**9,611,055**	8,579,341
LIABILITIES			
Current Liabilities			
Trade and other payables	14	**1,590,337**	997,269
Contract liabilities		**84,745**	172,069
Interest-bearing loans and borrowings	15	**139,118**	45,020
Lease liabilities	16	**362,674**	266,639
Provisions	17	**362,471**	393,357
Total Current Liabilities		**2,539,345**	1,874,354
Non-current Liabilities			
Interest-bearing loans and borrowings	15	**259,397**	56,481
Trade and other payables	14	**300,000**	420,000
Lease liabilities	16	**1,252,954**	1,512,167
Provisions	17	**276**	7
Total Non-current Liabilities		**1,812,627**	1,988,655
TOTAL LIABILITIES		**4,351,972**	3,863,009
NET ASSETS		**5,259,083**	4,716,332
EQUITY			
Contributed equity	18	**6,062,110**	6,012,220
Retained earnings / (Accumulated losses)	18	**(803,027)**	(1,295,888)
TOTAL EQUITY		**5,259,083**	4,716,332

The accompanying notes form part of these financial statements

SAFEROADS HOLDINGS LIMITED
Consolidated Statement of Changes in Equity
FOR THE YEAR ENDED 30 JUNE 2026

	Contributed Equity $	Retained Earnings (Losses) $	Total Equity $
CONSOLIDATED			
At 1 July 2024	6,012,220	(1,270,870)	4,741,350
Net profit/(loss) for the period	-	4,345,523	4,345,523
Other comprehensive income for the period	-	-	-
Total comprehensive income for the period	-	4,345,523	4,345,523
Transactions with owners in their capacity as owners:			
Dividends paid	-	(4,370,541)	(4,370,541)
At 30 June 2025	6,012,220	(1,295,888)	4,716,332
At 1 July 2025	**6,012,220**	**(1,295,888)**	**4,716,332**
Net profit/(loss) for the period	**-**	**711,389**	**711,389**
Other comprehensive income for the period	**-**	**-**	**-**
Total comprehensive income for the period	**-**	**711,389**	**711,389**
Transactions with owners in their capacity as owners:			
Share buy-back	**(50,110)**		**(50,110)**
Provision for share issue/Chameleon acquisition deferred consideration	**100,000**		**100,000**
Dividends paid		**(218,528)**	**(218,528)**
At 30 June 2026	**6,062,110**	**(803,027)**	**5,259,083**

The accompanying notes form part of these financial statements

SAFEROADS HOLDINGS LIMITED
Consolidated Statement of Cash Flows
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	CONSOLIDATED 2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		**12,475,599**	12,439,813
Payments to suppliers and employees		**(12,046,934)**	(11,192,778)
Net cash from / (used) operating activities	9	**428,665**	1,247,035
Cash flows from investing activities			
Proceeds from sale of plant & equipment		**-**	137,544
Net proceeds from sale of RSR assets		**-**	8,933,981
Interest received	4	**88,451**	8,448
Purchase of plant and equipment		**(154,154)**	(45,592)
Payment for intangible assets		**(660,843)**	-
Net cash from / (used in) investing activities		**(726,546)**	9,034,381
Cash flows from financing activities			
Repayment of loans and borrowings		**-**	(997,809)
Repayment of lease & HP liabilities		**(313,922)**	(821,854)
Payment of dividend		**(218,528)**	(4,370,541)
Unmarketable parcels share buy-back	18	**(50,110)**	-
Interest paid		**(93,871)**	(233,731)
Net cash from / (used in) financing activities		**(676,431)**	(6,423,935)
Net increase/(decrease) in cash and cash equivalents		**(974,312)**	**3,857,481**
Cash and cash equivalents at beginning of period		**3,495,765**	**(361,716)**
Effects of exchange rate changes on cash		**-**	**-**
Cash and cash equivalents at end of period	9	**2,521,453**	3,495,765

The accompanying notes form part of these financial statements

1 CORPORATE INFORMATION

Saferoads Holdings Limited is a company limited by shares incorporated in Australia whose shares are publicly traded on the Australian Securities Exchange (ASX).

2 SUMMARY OF MATERIAL ACCOUNTING POLICIES

The accounting policies that are material to the consolidated entity are set out below. The accounting policies are consistent with those of the previous financial year, unless otherwise stated.

(a) Basis of preparation

The consolidated financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards adopted by the Australian Accounting Standards Board and the Corporations Act 2001. The consolidated financial statements have been prepared on a historical cost basis.

Saferoads Holdings Limited is a for-profit entity for the purposes of preparing the consolidated financial statements.

(b) Statement of compliance

The consolidated financial statements have been prepared in accordance with the requirements of the Corporations Act 2001, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board (AASB). Compliance with Australian Accounting Standards results in full compliance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

New and revised standards that are effective for these financial statements

The Group has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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

The adoption of these Accounting Standards and interpretations did not have any significant impact on the financial performance or position of the Group.

The financial statements were authorised for issue by the Directors on *29 August 2026* . The Directors have the power to amend and reissue the financial statements.

(c) Basis of consolidation

The consolidated financial statements comprise the financial statements of the legal parent entity, Saferoads Holdings Limited and one wholly owned subsidiary ('the Group'). The separate financial statements of the parent entity have not been presented within this financial report as permitted by the Corporations Act 2001. Supplementary information about the parent entity is disclosed in Note 24.

The financial statements of the subsidiary are prepared for the same reporting period as the parent company, using consistent accounting policies. Adjustments are made to bring into line any dissimilar accounting policies that may exist. Subsidiaries are those entities over which the consolidated entity has control. The consolidated entity controls an entity when the consolidated entity is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the consolidated entity. They are de-consolidated from the date that control ceases.

All intercompany balances and transactions, including unrealised profits arising from intra-group transactions, have been eliminated in full.

(d) Foreign currency translation

Functional and presentation currency

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

Transactions and balances

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

Exchange differences arising on the translation of monetary items are recognised in the statement of profit or loss and other comprehensive income.

(e) Property, plant and equipment

Property, plant and equipment are stated at cost less any accumulated depreciation and any impairment in value.

Depreciation is calculated on a diminishing value basis or prime cost method, over the estimated useful life, as denoted below:
Property/leasehold improvements (prime cost - 10% to 50%)
Plant and equipment (diminishing value and prime cost - 5% to 50%)
Motor vehicles (diminishing value 18% to 25%)
Rental equipment (prime cost 5% to 33%)

(f) 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.

(g) Impairment of non-financial assets other than goodwill

The Group assesses whether there is any indication that an asset may be impaired when events or changes in circumstances indicate the carrying value may not be recoverable. Where an indicator of impairment exists, the Group makes a formal estimate of recoverable amount. Where the carrying amount of an asset exceeds its recoverable amount the asset is considered impaired and is written down to its recoverable amount.

Recoverable amount is the greater of fair value less costs to sell and value in use. It is determined for an individual asset, unless the asset's value in use cannot be estimated to be close to its fair value less costs to sell and it does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

(h) Intangible assets

Intangibles

Intangible assets acquired separately are capitalised at cost. Following initial recognition, the cost model is applied to the class of intangible. The useful lives of these intangible assets are assessed to be either finite (between 1 to 10 years) or indefinite.

Where amortisation is charged on assets with finite lives, this expense is taken to the statement of profit or loss and other comprehensive income through the amortisation line item.

Intangible assets, excluding product development costs, created within the business are not capitalised and expenditure is charged against profits in the period in which the expenditure is incurred.

Capitalised Intangible assets are tested for impairment where an indicator of impairment exists, and in the case of indefinite life intangibles annually, either individually or at the cash generating unit level. Useful lives are also examined on an annual basis and adjustments, where applicable, are made on a prospective basis.

Research and development costs

Research costs are expensed as incurred. Product Development expenditure incurred on an individual project is carried forward when its future recoverability is probable. Following the initial recognition of the development expenditure, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Any expenditure carried forward is amortised over the period of expected future sales from the related project. The carrying value of each development project is reviewed for impairment annually when the asset is not yet in use, or more frequently when an indicator of impairment arises during the reporting year indicating that the carrying value may not be recoverable.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss and other comprehensive income when the asset is derecognised.

Any Research and Development tax rebates received or receivable are offset against the respective capitalised development costs to the extent to which they relate to the claim. Research and Development tax rebates are recognised when there is reasonable assurance that the entity will comply with the conditions and that the grants will be received.

(i) Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:
- Raw materials: purchase cost on a first-in, first-out basis;
- Finished goods and work-in-progress: cost of direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity but excluding borrowing costs.

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

(j) 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 days.

The 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.

(k) Cash and cash equivalents

Cash in the statement of financial position comprises cash at bank. For the purposes of the statement of cash flows, cash and cash equivalents consists of cash and cash equivalents as defined above, net of any outstanding bank overdrafts.

(l) Interest-bearing loans and borrowings

All loans and borrowings are initially recognised at cost, being the fair value of the consideration received net of issue costs associated with the borrowing. Interest expense is recognised as it accrues. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in the statement of profit or loss and other comprehensive income when the liabiliities are derecognised as well as through the amortisation process.

(m) Leases

For any new contracts entered into, the Group considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Group assesses whether the contract meets three key evaluations which are whether:
• the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Group
• the Group has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract
• the Group has the right to direct the use of the identified asset throughout the period of use. The Group assesses whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

At lease commencement date, the Group recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Group, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Group depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Group also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Group measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

The Group has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

(n) Provisions

Provisions are recognised when the Group has a present obligation (legal and constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Group expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit or loss and other comprehensive income net of any reimbursement.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

(o) Contributed equity

Ordinary shares are classified as equity. 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.

(p) Revenue

To determine whether to recognise revenue, the Group follows a 5-step process:

1. Identifying the contract with a customer
2. Identifying the performance obligations
3. Determining the transaction price
4. Allocating the transaction price to the performance obligations
5. Recognising revenue when/as performance obligation(s) are satisfied

In all transactions, the total price for a contract is allocated amongst the various performance obligations based on their relative stand-alone selling prices. The transaction price for a contract excludes any amounts collected on behalf of third parties.

Revenue is recognised either at a point in time or over time, when (or as) the Group satisfies performance obligations by transferring the promised goods or services to its customers.

The Group's future obligation to transfer goods or services to a customer for which the Group has received consideration from the customer, that consideration is recognised as a contract liability, and reports these amounts as such in its statement of financial position, until such time as the performance obligations are satisfied. If the Group satisfies a performance obligation before it receives the consideration, the Group recognises either a contract asset or a receivable in its statement of financial position, depending on whether something other than the passage of time is required before the consideration is due.

Sales of goods
Revenue is recognised at an amount that reflects the consideration to which the Group is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the 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 recognise 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.

Revenue from the sale of goods is recognised at the point in time when the performance obligation is satisfied and the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services
The Group rents its equipment to customers and recognises revenue over time based on fixed daily rental rates. Revenue for these transactions is therefore recognised over time based on monthly billing in arrears for rental services provided. In this respect, the Group has a right to the consideration and the amount billed corresponds directly with the value to the customer for the Group's performance completed to date. If a product is returned before month end, revenue is recognised when returned for the period it has been rented. Customers are charged a fee for the deployment to site and the demobilisation of the rental unit. Lease components are recognised separately from performance revenue.

(q) Income Tax

The Company and its wholly-owned Australian resident entity are part of a tax consolidated group. As a consequence, all members of the tax consilidated group are taxed as a single entity.

Current tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to taxation authorities based on the current period's taxable income. The tax rates and tax laws used to compare the amount are those that are enacted by the reporting date.

Deferred income tax assets are recognised for all deductible temporary differences, carry-forward or unused tax assets and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and future unused tax assets and unused tax losses can be utilised.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred income tax assets are measured at the tax rates that are expected to apply to the year when the asset is realised, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

(r) Other taxes

Revenues, expenses and assets are recognised net of the amount of GST except:
- where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

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

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

(s) Employee benefits

Provision is made for the Group's liability for employee benefits arising from services rendered by employees to reporting date. Employee benefits expected to be settled wholly within one year have been measured at the amounts expected to be paid when the liability is settled plus related on-costs. All other employee benefit liabilities are measured at the present value of the estimated future cash outflows to be made for those benefits.

(t) Trade and other payables

Trade payables and other payables represent liabilities for goods and services provided to the Group prior to the end of the financial year that are unpaid and arise when the Group becomes obliged to make future payments in respect of the purchase of these goods and services.

(u) Discontinued operations

A discontinued operation is a component of the consolidated entity that has been disposed of or that represents a separate major line of business or geographical area of operations or is part of single co-ordinated plan to dispose of such a line of business or area of operations. The results of discontinued operations are presented separately on the face of the statement of profit or loss and other comprehensive income.

(v) Critical Accounting Estimates and Judgements

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

Key Judgements

(i) Provision for impairment of receivables

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

(ii) Provision for impairment of inventories

The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account the recent sales experience, the ageing of inventories and other factors that affect inventory obsolescence.

(iii) Intangible assets - capitalised development costs

Development expenditure incurred on an individual project is carried forward when its future recoverability is probable. Determining whether the recognition requirements for the capitalisation of these development costs are met requires judgement. After capitalisation, management monitors whether there are any indicators that capitalised costs may be impaired.

(iv) Recognition of deferred tax assets

The extent to which deferred tax assets can be recognised is based on an assessment of the probability that future taxable income will be available against which the deductible temporary differences and tax loss carry-forwards can be utilised. No deferred tax assets have been recognised.

(v) Impairment of Intangibles

At the end of each reporting period, the Group assesses whether there is any indication that an intangible asset may be impaired. The assessment will include the consideration of external and internal sources of information including whether the net assets of the Group exceed its market capitalisation at reporting date. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset’s fair value less costs of disposal and value in use, to the asset’s carrying amount. Any excess of the asset’s carrying amount over its recoverable amount is recognised immediately in profit or loss. The Group specifically considers the potential impairment of intangible assets, represented by:

- Capitalised development costs
- Right of use assets

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

(vi) Going Concern

The financial statements have been prepared on the basis that the Group is a going concern, which assumes that the Group will continue normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

3 SEGMENT INFORMATION

The Group's chief operating decision maker (Managing Director) reviews financial information on a consolidated basis and makes strategic decisions based on this consolidated information.

The Group operates predominantly in Australia.

4 REVENUES AND EXPENSES

From continuing operations
Specific Items

Profit/(loss) before income tax expense includes the following revenues and expenses whose disclosure is relevant in explaining the performance of the entity:

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

	CONSOLIDATED	
	2026 $	**2025 $**
(i) Revenue		
Revenue from product sales - point in time	**12,328,780**	5,806,054
Revenue from provision of services - over time	**139,687**	143,535
	12,468,467	5,949,589
(ii) Other income		
Net gain/(loss) on sale of assets	**-**	94,383
Interest	**88,451**	8,448
R&D tax rebate	**-**	7,857
Net foreign exchange gains/(losses)	**(17,672)**	(3,990)
Other	**24,576**	7,970
	95,355	114,668
	12,563,822	6,064,257
(iii) Expenses		
Depreciation and amortisation		
- Property, plant & equipment	**133,173**	265,079
- Right-of-use assets	**342,512**	183,240
- Intangible assets	**-**	-
	475,685	448,319
Finance costs		
- Bank borrowings	**-**	62,131
- Finance lease arrangements	**13,181**	9,425
- Right of Use leasing liabilities	**77,049**	21,109
- Insurance premium funding arrangement	**3,641**	-
	93,871	92,665
Bad debts written off	**3,291**	-
Provision for expected credit losses	**228**	(18,336)

5 INCOME TAX

	CONSOLIDATED	
	2026	**2025**
	$	**$**
(a) ***Income tax (expense)/ benefit***		
Current income tax	-	-
Write off of Deferred Tax Asset	-	-
	-	-
Numerical reconciliation of income tax benefit and tax at the statutory rate		
Profit/(loss) before income tax expense	**711,389**	4,345,522
Tax at the statutory tax rate of 25.00% (2025: 25.00%)	**177,847**	1,086,381
Tax effect amounts which are not (deductible) / taxable in calculating taxable income:		
Temporary differences	**(35,342)**	(46,184)
Recognition of deferred tax asset from carried forward tax losses to offset current year tax expense	**(142,505)**	(1,040,197)
	-	-
(b) **Deferred tax assets not brought to account at reporting date**		
Operating losses	**494,111**	636,616
Temporary Differences	**130,135**	165,478
Capital losses	**458,037**	458,037

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.

Comparative figures have been restated to reflect the final 2025 lodged tax return.

6 EARNINGS PER SHARE

Basic earnings per share amounts are calculated by dividing net profit/(loss) for the year attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share amounts are calculated by dividing the net profit/(loss) attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year (adjusted for the effects of dilutive options).

The following reflects the income and share data used in the total operation's basic and diluted earnings per share computations:

	CONSOLIDATED	
	2026	**2025**
	$	**$**
Net profit/(loss) from continuing operations	**711,389**	(923,415)
Net profit/(loss) from discontinuing operations	-	5,268,937
Net profit/(loss) attributable to equity holders	**711,389**	4,345,522
Net profit/(loss) attributable to equity holders of the parent	**711,389**	4,345,522
Net profit/(loss) attributable to ordinary shareholders for diluted earnings per share	**711,389**	4,345,522
Weighted average number of ordinary shares for basic earnings per share	**43,644,433**	43,705,405
Adjusted weighted average number of ordinary shares for diluted earnings per share	**43,644,433**	43,705,405
	Cents	Cents
- Basic for profit/(loss) for the full year from continuing operations	**1.64**	(2.11)
- Diluted for profit/(loss) for the full year from continuing operations	**1.64**	(2.11)
- Basic for profit/(loss) for the full year from discontinuing operations	-	12.05
- Diluted for profit/(loss) for the full year from discontinuing operations	-	12.05
- Basic for profit/(loss) for the full year	**1.64**	9.94
- Diluted for profit/(loss) for the full year	**1.64**	9.94

For the purpose of calculating earnings and dividends per share, it is the ordinary shares of the legal parent that is used, being the proportionate weighting of the 43,644,433 (2025: 43,705,405) shares on issue.

7 DIVIDENDS PAID AND PROPOSED

	CONSOLIDATED	
	2026	**2025**
	$	**$**
Equity dividends on ordinary shares:		
Interim franked dividend paid for 2026: 0.5 cents (2025: 10.0 cents)	**218,528**	4,370,541
Dividends proposed and not recognised as a liability:		
Final franked dividend for 2026: 0.5 cents (2025: 0.0 cents)	**216,732**	-
Franking Credit Balance:		
The amount of franking credits available for future reporting periods after the payment of income tax, adjustment for R&D grants receivable and the impact of dividends proposed.	**1,248,657**	1,393,743

8 DISCONTINUED OPERATIONS

On 24 March 2025 the group signed an agreement to sell the Road Safety Rental assets to Onsite Rental Group (Onsite) for consideration of $10.8 million The sale required the transfer of the complete rental fleet, key personnel, long term rental contracts and a leased site. The road safety rental business operated for the 10 months until settlement date of 1 May 2025 and the 2025 discounting operating results are for the 10 months to 1 May 2025. These results are still shown for comparative purposes.

Financial performance information	CONSOLIDATED	
	2026	**2025**
	$	**$**
Revenue		
Revenue from road safety rental	-	4,292,228
Expenses		
Raw material, finished goods and logistics	-	(1,221,389)
Employee benefits	-	(845,582)
Fines and penalties	-	-
Insurance	-	(89,449)
Motor vehicle costs	-	(81,194)
Occupancy costs	-	(9,446)
Travel and accommodation costs	-	(43,367)
IT & Communications costs	-	(85,251)
Warehouse costs	-	(75,012)
Marketing costs	-	(81,224)
Other expenses	-	(33,307)
Earnings before interest, tax depreciation and amortisation	-	1,727,008
Depreciation and amortisation	-	(1,064,052)
Earnings before interest and tax	-	662,956
Finance costs	-	(179,983)
Profit / (Loss) before income tax	-	482,974
Income tax benefit / (expense)	-	-
Profit / (Loss) from discontinuing operations	-	482,974
Profit / (Loss) on disposal of discontinuing operations	-	4,785,963
Profit/(loss) after income tax expense from discontinuing operations	-	5,268,937

8 DISCONTINUED OPERATIONS (continued)

Carrying amounts of assets and liabilities disposed	**CONSOLIDATED**	
	2026 **$**	**2025** **$**
Property plant and equipment - rental assets	-	5,698,862
Total assets	-	5,698,862
Employee benefits		(114,030)
Total liabilities	-	(114,030)
Net assets disposed	-	5,584,832

Details of the disposal	**CONSOLIDATED**	
	2026 **$**	**2025** **$**
Sale price	-	10,800,000
less adjustments;		
- Other	-	(43,821)
	-	10,756,179
Carrying amount of net assets disposed	-	(5,584,832)
Disposal costs	-	(385,384)
Profit on sale before income tax	-	4,785,963
Income tax expense	-	-
Profit on sale after income tax	-	4,785,963

9 NOTES TO THE STATEMENT OF CASH FLOWS

	CONSOLIDATED	
	2026	**2025**
	$	**$**
Reconciliation of cash		
For the purposes of the statement of cash flows, cash and cash equivalents comprise the following at 30 June:		
Cash at bank and on hand	**2,521,453**	3,495,765
Reconciliation from the net profit/(loss) after tax to the net cash flows from operations		
Profit/(loss) after tax for the year	**711,389**	4,345,522
Depreciation and amortisation	**475,685**	1,512,371
Impairment of fixed assets	**-**	-
Net (profit) / loss on disposal of plant and equipment	**-**	(94,384)
Net (profit) / loss on disposal of RSR assets	**-**	(4,785,963)
Net (profit) / loss on termination of lease	**-**	(37,028)
Movement in slow moving stock provision	**(116,964)**	-
Movement in expected credit loss provision	**228**	(18,336)
Effects of exchange rate changes on cash	**-**	-
Interest received	**(88,451)**	(8,448)
Interest paid	**93,871**	233,731
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	**136,282**	585,927
(Increase)/decrease in inventories	**(1,612,091)**	388,435
(Increase)/decrease in other assets	**(99,623)**	(324,639)
(Increase)/decrease in other non-current assets	**8,553**	23,376
(Decrease)/increase in trade and other payables	**954,023**	(323,921)
(Decrease)/increase in contract liabilities	**(3,619)**	(125,430)
(Decrease)/increase in provisions	**(30,618)**	(124,178)
Net cash from operating activities	**428,665**	1,247,035

10 TRADE AND OTHER RECEIVABLES (CURRENT)

	CONSOLIDATED	
	2026	**2025**
	$	**$**
Trade receivables	**814,891**	1,035,093
Other receivables	**7,613**	14,936
Less: Allowance for expected credit losses	**(10,000)**	(9,772)
	812,504	1,040,257

Ageing of trade receivables (net of allowance for expected credit losses)		
1 - 30 days	**591,045**	363,904
31 - 60 days	**200,912**	571,658
61 - 90 days	**12,934**	50,096
91 days and over	**-**	39,663
	804,891	1,025,321

Trade receivables are non-interest bearing.

Movement in allowance for expected credit losses		
Balance at the beginning of financial year	**9,772**	28,108
Amounts written off	**(3,291)**	-
Allowance for expected credit losses recognised/(released)	**3,519**	(18,336)
	10,000	9,772

11 INVENTORIES

	CONSOLIDATED 2026 $	2025 $
Stock on hand	**3,058,365**	1,446,274
Less: Allowance for slow moving or obsolete stock	**(50,000)**	(166,964)
	3,008,365	1,279,310

During the year, the Group wrote back $116,964 to the provision against slow moving or obsolete inventories due to the sales of product lines which were held against the provision.

12 PROPERTY, PLANT AND EQUIPMENT

	CONSOLIDATED 2026 $	2025 $
Property, plant & equipment at cost	**6,410,689**	5,844,939
Less accumulated depreciation	**(4,188,648)**	(3,712,962)
Less accumulated impairment	**-**	-
Total plant & equipment	**2,222,041**	2,131,977

Movements in Carrying Amounts	**ROU Property & Leasehold improvements $**	**Plant & equipment $**	**Motor vehicles $**	**Rental equipment $**	**Total $**
Balance at 1 July 2024	1,090,180	604,174	361,269	6,088,591	8,144,214
Additions	1,675,763	14,818	-	18,530	1,709,111
Depreciation expense	(515,090)	(145,271)	(74,563)	(777,447)	(1,512,371)
Disposals	(490,494)	(224,776)	(164,033)	(5,329,674)	(6,208,977)
Impairment	-	-	-	-	-
Carrying amount at 30 June 2025	1,760,359	248,946	122,673	-	2,131,977
Balance at 1 July 2025	**1,760,359**	**248,946**	**122,673**	**-**	**2,131,977**
Additions	**129,410**	**145,718**	**290,621**	**-**	**565,749**
Depreciation expense	**(354,884)**	**(79,640)**	**(41,161)**	**-**	**(475,685)**
Disposals	**-**	**-**	**-**	**-**	**-**
Impairment	**-**	**-**	**-**	**-**	**-**
Carrying amount at 30 June 2026	**1,534,885**	**315,024**	**372,133**	**-**	**2,222,041**

Included in Property, plant and equipment are right-of-use assets as follows:

2025	**Net carrying amount b/f $**	**Additions $**	**Disposals $**	**Depreciation $**	**Net carrying amount $**
Property - Right of Use	1,021,996	1,663,519	(469,610)	(469,844)	1,746,061
Equipment under finance lease	616,082	-	(543,531)	(72,551)	-
Total right-of-use assets	1,638,078	1,663,519	(1,013,141)	(542,395)	1,746,061

2026	**Net carrying amount b/f $**	**Additions $**	**Disposals $**	**Depreciation $**	**Net carrying amount $**
Property - Right of Use	**1,746,061**	**120,973**		**(342,512)**	**1,524,522**
Equipment under finance lease	**-**	**-**	**-**	**-**	**-**
Total right-of-use assets	**1,746,061**	**120,973**	**-**	**(342,512)**	**1,524,522**

Refer to note 16 for further information on Right-of-use asset leases.

13 INTANGIBLE ASSETS

	CONSOLIDATED 2026 $	2025 $
Product development costs	**2,383,932**	2,104,729
Less accumulated amortisation	**(1,251,544)**	(1,251,544)
Less accumulated impairment*	**(853,185)**	(853,185)
	279,203	-
Website development costs	**56,427**	56,427
Less accumulated amortisation	**(56,427)**	(56,427)
	-	-
Patents and product approvals	**370,715**	370,715
Less accumulated amortisation	**(161,871)**	(161,871)
Less accumulated impairment*	**(208,844)**	(208,844)
	-	-
Product Designs and Drawings	**471,582**	-
Less accumulated amortisation	**-**	-
	471,582	-
Marketing Collateral	**41,008**	-
Less accumulated amortisation	**-**	-
	41,008	-
	791,793	-

Movement in carrying amounts	Website development costs $	Patents/ Product approvals $	Product development costs $	Total $
Balance at 1 July 2024	-	-	-	-
Capitalisation of costs	-	-	-	-
R&D tax rebate allocation	-	-	-	-
Amortisation expense	-	-	-	-
Carrying amount at 30 June 2025	-	-	-	-
Balance at 1 July 2025	**-**	**-**	**-**	**-**
Capitalisation of costs	**-**	**-**	**279,203**	**279,203**
R&D tax rebate allocation	**-**	**-**	**-**	**-**
Amortisation expense	**-**	**-**	**-**	**-**
Carrying amount at 30 June 2026	**-**	**-**	**279,203**	**279,203**

Patents/product approvals predominantly relate to various applications for new products that have yet to be commercialised and once the related asset is in use the relevant patent/product approval will be amortised over its expected useful life. Product Development costs relate to the design and testing costs of the products we have. Those costs are amortised on a straight line basis over the expected useful lives of those products.

* At the 30 June 2024, reporting date impairment indicators were present and impairment testing was performed. In assessing the carrying value of the Intangible Assets, the Group took various factors into consideration and concluded that the intangible assets were impaired and therefore their carrying value was impaired. For impairment testing purposes, the carrying amount of intangible assets are compared to the recoverable amount of the Group's single CGU.The recoverable amount of the CGU has been determined by a value in use calculation using a discounted cash flow model based on a 5 year projection period approved by management, together with a terminal value.

14 TRADE AND OTHER PAYABLES

	CONSOLIDATED 2026 $	2025 $
Current		
Trade payables	**969,079**	745,725
Accrued expenses	**633,324**	240,647
GST payable	**(12,066)**	10,897
	1,590,337	997,269
Non-current		
Trade payables	**300,000**	420,000
	300,000	420,000

Trade payables are non-interest bearing and are normally settled between 30 and 60-day terms.

Current trade payables includes $120,000 (2025 $120,000) and Non-current trade payables includes $300,000 (2025 $420,000) for court ordered fines and costs relating to a WorkSafe case. As reported in 2024 the Group entered into a payment plan with Fines Victoria requiring monthly payments of $10,000 that began on 1 August 2024 and will continue until all outstanding fines have been paid in full.

15 INTEREST-BEARING LOANS AND BORROWINGS

	CONSOLIDATED 2026 $	2025 $
Current		
Borrowings for insurance premium finance	**36,164**	-
Borrowings for asset finance	**102,954**	45,020
	139,118	45,020
Non-current		
Borrowings for asset finance	**259,397**	56,481
	259,397	56,481

Financing facilities available

At reporting date, the Group had the following financing facilities.

	CONSOLIDATED 2026 $	2025 $
Total facilities:		
- asset finance contracts	**362,350**	101,501
- Insurance premium funding contract	**36,164**	-
- bank charge card	**75,000**	75,000
	473,514	176,501
Facilities used at reporting date		
- asset finance contracts	**362,350**	101,501
- Insurance premium funding contract	**36,164**	-
- bank charge card	**-**	680
	398,514	102,181
Facilities unused at reporting date		
- bank charge card	**75,000**	74,320
	75,000	74,320

The asset finance contracts comprise a series of individual contracts where the asset financed is the prime security.

16 LEASE LIABILITIES

	CONSOLIDATED	
	2026	**2025**
	$	**$**
Current		
Right-of-use asset leases	**362,674**	266,639
	362,674	266,639
Non-current		
Right-of-use asset leases	**1,252,954**	1,512,167
	1,252,954	1,512,167

Lease payments not recognised as a liability
The Group has elected not to recognise a lease liability for short term leases (leases with an expected term of 12 months or less) or for leases of low value assets. Payments made under such leases are expensed on a straight-line basis.

The Group continues to lease its Pakenham head office and warehouse facility and has exercised an option to extend the lease for a further 5 years which commenced November 2025.

There are no material make good obligations with leases, individually or in the aggregate.

17 PROVISIONS

	CONSOLIDATED	
	2026	**2025**
	$	**$**
Current		
Employee benefits	**362,471**	393,357
	362,471	393,357
Non-Current		
Employee benefits	**276**	7
	276	7

Movement in provisions

	2026	**2025**
	$	**$**
Employee benefits		
Carrying amount at the start of the year	**393,364**	505,507
Movement during the year	**(30,617)**	(112,143)
	362,747	393,364

18 EQUITY

Contributed Equity	CONSOLIDATED 2026 $	2025 $
Ordinary shares		
Balance at beginning of period	**6,012,220**	6,012,220
Minimum holding buy-back of unmarketable parcels	**(50,110)**	-
Issued and fully paid	**5,962,110**	6,012,220

Movements in ordinary shares on issue (legal parent)	No. of shares	
Balance at beginning of the period	**43,705,405**	43,705,405
Minimum holding buy-back of unmarketable parcels	**(358,951)**	-
Balance at end of period	**43,346,454**	43,705,405

Ordinary shares carry one vote per share, either in person or by proxy, at a meeting of the Company, and carry the rights to dividends and the proceeds on winding up of the parent entity in proportion to the number of shares held.

The Company has a commitment to issue up to $100,000 of shares to the vendor of the Chameleon assets which were acquired during the current reporting period.

Retained Earnings

	CONSOLIDATED 2026 $	2025 $
Movements in retained earnings are as follows:		
Balance at beginning of period	**(1,295,888)**	(1,270,870)
Net profit / (loss) for the year	**711,389**	4,345,523
Less: Dividend paid (refer note 7)	**(218,528)**	(4,370,541)
Balance at end of period	**(803,027)**	(1,295,888)

19 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group's principal financial instrument assets comprise, cash at bank and trade receivables.
The Group's principal financial instrument liabilities comprise trade creditors and lease liabilities.

The totals for each category of financial instruments are as follows:

	CONSOLIDATED 2026 $	2025 $
Financial Assets		
- Cash and cash equivalents	**2,521,453**	3,495,765
- Trade and other receivables	**812,504**	1,040,257
Total Financial Assets	**3,333,957**	4,536,022
Financial Liabilities		
- Financial liabilities at amortised cost	**2,971,155**	2,636,929
Total Financial Liabilities	**2,971,155**	2,636,929

The Group's financial instruments of trade debtors and trade creditors arise directly from its operations.
It is, and has been throughout the period under review, the Group's policy that no trading in financial derivatives shall be undertaken.
The main risks arising from the Group's financial instruments are interest rate risk, liquidity risk, foreign currency risk and credit risk. The Board reviews and agrees policies for managing each of these risks and they are summarised below.

The Group also monitors the market price risk arising from all financial instruments.

19 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

(a) Interest rate risk

The Group's exposure to market risk for changes in interest rates relates primarily to the Group's long-term debt obligations.

The Group's exposure to interest rate risk, which is the risk that the Financial Instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Weighted Average Interest Rate	Non Interest Bearing	Variable Interest Rate	Fixed Interest Rate Maturing			Total
				Within 1 year	1 to 5 years	Later than 5 years	
2026	**%**	**$**	**$**	**$**	**$**	**$**	**$**
Financial Assets							
- Cash	**3.67%**	**2,521,453**	**-**	**-**	**-**	**-**	**2,521,453**
- Trade Receivables	**N/A**	**812,504**	**-**	**-**	**-**	**-**	**812,504**
Total Financial Assets		**3,333,957**	**-**	**-**	**-**	**-**	**3,333,957**
Financial Liabilities							
- Trade Payables	**N/A**	**969,079**	**-**	**-**	**-**	**-**	**969,079**
- Asset finance borrowings	**6.30%**	**-**	**-**	**102,954**	**259,397**	**-**	**362,350**
- Lease liabilities	**7.35%**	**-**	**-**	**362,674**	**1,252,954**	**-**	**1,615,628**
Total Financial Liabilities		**969,079**	**-**	**465,628**	**1,512,350**	**-**	**2,947,057**
2025	%	$	$	$	$	$	$
Financial Assets							
- Cash	2.26%	3,495,765	-	-	-	-	3,495,765
- Trade Receivables	N/A	1,040,257	-	-	-	-	1,040,257
Total Financial Assets		4,536,022	-	-	-	-	4,536,022
Financial Liabilities							
- Trade Payables	N/A	756,622	-	-	-	-	756,622
- Asset finance borrowings	6.30%	-	-	45,020	56,481	-	101,501
- Lease liabilities	7.35%	-	-	266,639	1,512,167	-	1,778,806
Total Financial Liabilities		756,622	-	311,659	1,568,648	-	2,636,929

(b) Credit risk

The Group trades only with recognised, credit worthy third parties.

It is the Group's policy that all customers who wish to trade on credit terms are subject to credit verification procedures and pre-agreed credit limits.
In addition, receivable balances are monitored on an ongoing basis with the result that the Group's exposure to bad debts is managed closely.

The maximum exposure to credit risk, excluding the value of any collateral or other security, at reporting date recognised as financial assets is the carrying amount, net of the allowance for expected credit losses of $10,000 at 30 June 2026 (2025: $9,772), as disclosed in the statement of financial position and notes to the financial statements. The Group holds no collateral or security in relation to financial assets.

As at reporting date, the amount of financial assets past due, but not impaired, is $213,846 (2025: $661,417).
The Group does not have any material unmanaged credit risk to any single debtor or group of debtors under financial instruments entered into by the Group.

19 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

(c) Liquidity risk

The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of current working capital and lease liabilities.

Maturity analysis of financial liabilities:

	Within 1 Year	1 to 5 Years	Over 5 Years	Total
	$	$	$	$
2026				
- Payables	**957,013**	**-**	**-**	**957,013**
- Borrowings for asset finance	**102,954**	**259,397**	**-**	**362,350**
- Lease liabilities	**362,674**	**1,252,954**	**-**	**1,615,628**
Total Financial Liabilities	**1,422,641**	**1,512,350**	**-**	**2,934,991**

	Within 1 Year	1 to 5 Years	Over 5 Years	Total
	$	$	$	$
2025				
- Payables	756,622	-	-	756,622
- Borrowings for asset finance	45,020	56,481	-	101,501
- Lease liabilities	266,639	1,512,167	-	1,778,806
Total Financial Liabilities	1,068,281	1,568,648	-	2,636,929

(d) Fair Values

The carrying amount of financial assets and liabilities recorded in the financial statements represents their respective fair values, determined in accordance with the accounting policies disclosed in Note 2 to the financial statements.

(e) Foreign Exchange Risk

Exposure to foreign exchange risk may result in the fair value or future cash flows of a financial instrument fluctuating due to movement in foreign exchange rates of currencies in which the Group holds financial instruments which are other than the AUD functional currency of the Group.

(f) Sensitivity Analysis

Exposure to changes in interest and exchange rates

The following table illustrates sensitivities to the Group's exposures to changes in interest rates on borrowings and exchange rates on purchases. The table indicates the impact on how profit and equity values reported at reporting date would have been affected by changes in the relevant risk variable that management considers to be reasonably possible. These sensitivities assume that the movement in a particular variable is independent of other variables. The following sensitivities are based on market experience over the last 12 months.

	CONSOLIDATED	
	Profit/(loss)	**Equity**
Year Ended 30 June 2026	**$**	**$**
+/-2% in interest rates	+/- Nil	+/- Nil
+/-5c in AUD / USD	+/- 25,000	+/- 25,000
Year Ended 30 June 2025	$	$
+/-2% in interest rates	+/- Nil	+/- Nil
+/-5c in AUD / USD	+/- 120,000	+/- 120,000

Significant Customer

On-Site Rental Group were a significant customer of the 2025/2026 financial year following our sale to them in May 2025 of our Road Safety Rental (RSR) business. They acquired $5.7m of our products in this reporting period following a commitment to acquire $3m. In subsequent years we anticipate them to be significant customers, however, there is no current commitment from them.

20 SUBSIDIARIES

The consolidated financial statements include the financial statements of Saferoads Holdings Limited and the subsidiaries listed in the following table.

		% equity interest	
Name	**Country of incorporation**	**2026**	**2025**
Saferoads Pty Ltd	Australia	**100%**	100%

21 RELATED PARTIES

Transactions with Key Management Personnel
Disclosures relating to key management personnel are set out in note 23 and the remuneration report included in the directors' report.

Transactions with related parties
Details and terms and conditions of other transactions with KMP and their related parties:

During the financial year the Group made salary and superannuation payments to an associate of Mr D. Hotchkin under normal employment conditions. The total payments were $101,142 (2025: $0).

During the financial year the Group purchased equipment at normal commercial rates from an entity related to Mr D. Hotchkin. Mr D. Hotchkin is not a director or employee of that entity, and his interest is as a shareholder only. The total payments were $9,455 (2025: $0)

During the financial year the Group rented a premises at normal commercial rates which is owned by Mr D. Hotchkin. The total payments were $25,130 (2025: $17,950)

During the financial year the Group purchased intangible assets from Chameleon AMLS at normal commercial terms which was owned by Mr A Kaye. Mr A Kaye joined as a director the same day as the purchase transaction occured. The total payments were $400,000 (2025: $0). In addition deferred consideration of $100k in shares is also recorded in equity at balance date which would be paid to Mr A Kaye pending deed conditions are met.

There were no trade receivables from or rade payables to related parties at the current reporting date.

22 AUDITORS' REMUNERATION

		2026 $	2025 $
Amounts received or due and receivable by:			
Crowe Audit Australia	- for audit and review services for the 2026 year	**82,300**	70,000
	- for other services	**-**	-
		82,300	**70,000**
Grant Thornton	- for the audit of the 2024 financial report	**-**	94,343
	- for other services; taxation services related to the 2024 R & D tax rebate	**-**	2,410
		-	96,753

Note: Grant Thornton invoices received subsequent to 30 June 2024 to complete the audit of the 30 June 2024 financial report was recorded in financial year ended 30 June 2025 and recognised as an expense in that year. This is shown for comparative purposes.

23 KEY MANAGEMENT PERSONNEL DISCLOSURES

(a) Details of Management Personnel

(i) Directors

David Ashmore	Non-Executive Chairman
Darren Hotchkin	Managing Director
Steven Difabrizio	Non-Executive
Andrew Kaye	Non-Executive (Appointed 9 June 2026)

(ii) Executives

Brendan Price	General Manager

(b) Compensation of Key Management Personnel

Details of the nature and amount of each element of the remuneration of Key Management Personnel ("KMP") are disclosed in the Remuneration Report section of the Directors' Report.

	2026 $	2025 $
Compensation of Key Management Personnel by category:		
- Short-term employee benefits	**730,275**	866,827
- Post-employment benefits	**69,083**	63,012
- Long-term employee benefits	**10,409**	14,909
	809,767	944,748

24 PARENT ENTITY DISCLOSURES

	2026 $	2025 $
Current assets		-
Total assets	**5,159,082**	4,716,330
Current liabilities	**-**	-
Total liabilities	**-**	-
Net assets	**5,159,082**	4,716,330
Issued capital	**6,062,110**	6,012,220
Retained earnings	**(903,029)**	(1,295,890)
Profit/(loss) of the parent entity	**442,752**	(25,017)
Total comprehensive income of the parent entity	**442,752**	(25,017)
Guarantees entered into by the parent entity in relation to debts of its subsidiary	**500,781**	500,781

25 CONTINGENT ASSETS AND LIABILITIES

There were no contingent liabilities as at 30 June 2026 (2025: NIL).

There were no contingent assets as at 30 June 2026 (2025: NIL).

26 SUBSEQUENT EVENTS

There has not been any matter or circumstance occurring since 30 June 2026 that has significantly affected, or may significantly affect, the operations of the Group, the results of those operations, or the state of affairs of the Group.

Up to the end of August 2026 the company had Sales revenue and order of $232k to On-Site Rental Group which is noted as a significant customer in this reporting period.