Simble Solutions Limited and its controlled entities
Appendix 4D
Half-year report

1. Company details

Name of entity:	Simble Solutions Limited
ABN:	17 608 419 656
Reporting period:	For the half-year ended 30 June 2026
Previous period:	For the half-year ended 30 June 2025

2. Results for announcement to the market

				$
Revenues from ordinary activities	up	27.8%	to	714,927
Loss from ordinary activities after tax attributable to the owners of Simble Solutions Limited	up	76.9%	to	(1,143,665)
Loss for the half-year attributable to the owners of Simble Solutions Limited	up	76.9%	to	(1,143,665)

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

Comments
The loss for the Group after providing for income tax amounted to $1,143,665 (30 June 2025: $646,578).

Total revenues increased by 26.6% to $758,288 (30 June 2025: $599,012). Sales revenue increased 27.8% to $714,927 (30 June 2025: $559,492), whilst other income was $43,361 (30 June 2025: $39,520).

Revenues from continuing activities increased by 28.3% to $703,927 (30 June 2025: $548,492). Other income which totalled $43,361 (30 June 2025: $39,520) showed an increase of 9.7%.

	30 Jun 2026 $	30 Jun 2025 $	Change $	Change %
Energy intelligence	575,441	438,099	137,342	31.3%
Carbon reporting	128,486	110,393	18,093	16.4%
Revenues from continuing activities	703,927	548,492	155,435	28.3%
Discontinued	11,000	11,000	-	-
Total sales revenue	714,927	559,492	155,435	27.8%
Other income (including interest revenue)	43,361	39,520	3,841	9.7%
Total revenue	758,288	599,012	159,276	26.6%

Energy Intelligence total revenues increased by 31.3% to $575,441 (30 June 2025: $438,099). SimbleSense SaaS revenue increased by 1.3% to $183,238 (30 June 2025: $180,940). SimbleConnect SaaS revenue increased by 83.8% to $155,348 (30 June 2025: $84,520).

	30 Jun 2026 $	30 Jun 2025 $	Change $	Change %
Energy intelligence				
SimbleSense SaaS	183,238	180,940	2,298	1.3%
SimbleConnect SaaS	155,348	84,520	70,828	83.8%
Hardware and Services	236,855	172,639	64,216	37.2%
	575,441	438,099	137,342	31.3%

Carbon Reporting revenues increased by 16.4% to $128,486 (30 June 2025: $110,393).

Other income increased by 9.7% to $43,361 (30 June 2025: $39,520). During the half-year, a research and development claim of $43,361 was received.

Expenses associated with the research and development of NanoSensor IP during the half-year were $311,440 (30 June 2025: $nil).

Net cash used in operating activities increased by 107.7% to $1,149,221 (30 June 2025: $553,244). The cash balance at 30 June 2026 was $1,395,455 (31 December 2025: $644,947).

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	0.01	(0.04)

Calculated as follows:

	Group 30 Jun 2026 $	Group 30 Jun 2025 $
Net assets/(liabilities)	3,841,224	(382,213)
Intangibles	(3,652,848)	-
Net tangible assets/(liabilities)	188,376	(382,213)
Number of ordinary shares (No.)	2,218,330,351	1,082,330,351

4. Control gained over entities

Name of entities (or group of entities)	Next Nano Pty Ltd
Date control gained	13 April 2026

	$
Contribution of such entities to the reporting entity's profit/(loss) from ordinary activities before income tax during the period (where material)	(311,769)
Profit/(loss) from ordinary activities before income tax of the controlled entity (or group of entities) for the whole of the previous period (where material)	-

5. Loss of control over entities

Not applicable.

6. Dividends

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

Previous period
There were no dividends paid, recommended or declared during the previous financial period.

7. Dividend reinvestment plans

Not applicable.

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8. Details of associates and joint venture entities

Not applicable.

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9. Foreign entities

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

Not applicable.

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10. Audit qualification or review

Details of audit/review dispute or qualification (if any):

The financial statements were subject to a review by the auditors and the review report is attached as part of the Interim Report.

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11. Attachments

Details of attachments (if any):

The Interim Report of Simble Solutions Limited for the half-year ended 30 June 2026 is attached.

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12. Authority for release

Authorised for release by the Board of Directors.

28 August 2026

Simble Solutions Limited and its controlled entities

ABN 17 608 419 656

Interim Report - 30 June 2026

Contents

The Directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'Group') consisting of Simble Solutions Limited (referred to hereafter as the 'Company', 'Simble' or 'parent entity') and the entities it controlled at the end of, or during, the half-year ended 30 June 2026.

Directors

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

Faldi Ismail	Non-Executive Chair
Fadi Geha	Executive Director and Chief Executive Officer
Fadi Diab	Non-Executive Director (appointed 20 May 2026)
Steve Thornhill	Former Non-Executive Director (resigned 26 June 2026)

Principal activities

During the financial half-year, the principal continuing activities of the Group consisted of providing and developing Software as a Service ('SaaS') for businesses and organisations seeking energy intelligence and carbon reporting solutions.

Dividends

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

Review of operations

The loss for the Group after providing for income tax amounted to $1,143,665 (30 June 2025: $646,578).

Total revenues increased by 26.6% to $758,288 (30 June 2025: $599,012). Sales revenue increased 27.8% to $714,927 (30 June 2025: $559,492), whilst other income was $43,361 (30 June 2025: $39,520).

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Net cash used in operating activities increased by 107.7% to $1,149,221 (30 June 2025: $553,244). The cash balance at 30 June 2026 was $1,395,455 (31 December 2025: $644,947).

Risk management

Governance
The Company pro-actively manages risks such as strategic risk, operational risk, governance and compliance risk and financial risk. The Board has mechanisms in place to ensure management's objectives and activities are consistent with risk management direction by the Board including governance structures.

The following is a summary of material business risks that could adversely affect our financial performance and growth potential in future years and how we propose to mitigate such risks.

Macroeconomic risks
The Group's financial performance is somewhat determined by current and future economic conditions such as increases in interest rates, energy costs and inflation. There is a risk that an economic downturn could have an adverse impact on the Group's revenue and financial performance. To some extent, this is mitigated by the fact that Simble Solutions operates in a number of international markets and has a growing customer base, thereby mitigating concentration risk from being heavily exposed to only one market or a concentrated customer revenue share.

Privacy and data breach
The Group handles some personal and sensitive information. The Group continues to invest in technology and resources to manage privacy and data risks led by the Head of Technology. The Group has privacy policies in place which are reviewed on a regular basis for all jurisdictions the Group operates in.

Reliance on key personnel
There is a small number of employees and there are a number of key personnel who are important to the Group. They include the Founder, executive team, sales support, and technology roles. The loss of one or more of these key personnel could have a negative impact on the business. The Company seeks to mitigate this risk through maintaining its people first culture, succession planning and providing incentives linked to performance.

Cybersecurity and Information technology ('IT') infrastructure
The Group could be the target of a cyber-attack. The Group reviews its cybersecurity resilience by conducting reviews of security testing to mitigate cyber security incidents. Amazon web services ('AWS') is used for all infrastructure services providing access to comprehensive compliance controls. AWS supports and implements a number of security standards and compliance certifications. The Group has two factor authentication enforced on all web-based systems.

Competitive market and changes to market trends
The Group predominantly operates in the Energy and carbon reporting industry. The demand for the Group's products is impacted by energy costs and the regulatory framework for ESG and Carbon Reporting. Innovation is constant and technology is playing an increasingly important component to deliver insights. There is a risk that a competitor may introduce a superior product, which may have a negative impact on the business. We manage this risk through maintaining product development and technology teams that are highly experienced and remain abreast of the latest technological advances and implications for the industry we operate in.

The Group has invested in NanoSensor technology at a pre-revenue stage. The technology is still in the research and development phase and future markets, revenues or returns on investment are not certain.

Platform and Technology Risks
Simble Solutions relies on its own proprietary technology and the technology of other suppliers in order to service its clients and to support and maintain its platform. SimbleSense also relies on installation of hardware meters secured by an external supplier. There are risks that the technology may fail, become unreliable or obsolete. We manage this risk through maintaining product development and technology teams that are highly experienced and remain abreast of the latest technological advances and implications for the industry we operate in.

Regulatory compliance
The Company is a listed entity subject to a number of Australian and International laws and regulations such as consumer protection laws, importation laws, privacy laws and those relating to workplace health and safety. The Group manages this risk through the implementation of internal controls and by engaging external legal advisors.

Capital Structure
Simble Solutions is a technology business that is yet to reach cash-flow breakeven and profitability. The Company may not be successful with its strategy and financial objectives without access to capital and appropriate levels of funding as it moves towards cash-flow breakeven and generating positive cash flows. During the first half of the 2026 financial year, Simble Solutions made progress in building on its customer base in both the United Kingdom and Australia, gross profit improved by 9% to $569,797, costs increased during the half with a focus on revenue generating overheads, acquisition costs and capital raise costs. Net cash used in operating activities increased by 107.7% to $1,149,221 (30 June 2025: $553,244). During the first half of the 2026 financial year, the Company raised $2,270,000 (before costs) by way of a capital raise with the issue of ordinary shares.

Significant changes in the state of affairs

Next Nano acquisition
On 29 December 2025, the Company announced it had expanded its IoT capabilities and opened new growth pathways in e-skin and nano robotics by entering into a conditional acquisition agreement to acquire 100% of the issued capital of Next Nano Pty Ltd ('Next Nano'). Next Nano holds an exclusive licence from Macquarie University to develop and commercialise nano sensor technology. The technology was developed by award-winning researcher in nanostructured materials, miniaturised sensor technologies and wearable electronics, Professor Noushin Nasiri. The acquisition does not meet the definition of a business combination under AASB 3 'Business combinations' as Next Nano only holds a single asset and, therefore, does not constitute a business. The acquisition was approved by shareholders at a General Meeting on 24 March 2026 with the acquisition completion on 13 April 2026.

Placement
In conjunction with the Next Nano acquisition, the Company raised $2.5 million through a two-tranche placement of 500 million shares at $0.005 per share. In addition, certain Directors subscribed for 30 million shares on the same terms, raising a further $150,000. The shares were issued together with 1 for 3 attaching options of 166,666,686 with an exercise price of $0.01 expiring 3 years from the date of issue. With the Tranche 1 placement of $950,000, $380,000 was received before 31 December 2025 and $2,270,000 received during the half-year to 30 June 2026.

Loan repayment
The Company repaid the GBP50,000 (AUD100,118) loan to UCR Consultants Ltd on 16 January 2026.

Change in Company secretary
On 3 March 2026, Kim Larkin resigned as Company Secretary and Justin Mouchacca was appointed as the Company Secretary.

With effect from 1 April 2026, the Company appointed Ju-Yup (Jonathan) Lee as Joint Company Secretary.

On 20 May 2026, Fadi Diab was appointed as a Non-Executive Director and on 26 June 2026 Steve Thornhill resigned as a Non-Executive Director.

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

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 306(3)(a) of the Corporations Act 2001.

On behalf of the Directors

Faldi Ismail
Chairman

28 August 2026
Sydney

HALL CHADWICK

SIMBLE SOLUTIONS LIMITED
ABN 17 608 419 656

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001

To the directors of Simble Solutions Limited

As the lead audit partner for the review of the financial report of Simble Solutions Limited for the half-year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

(a) the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and

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

Hall Chadwick (NSW)

HALL CHADWICK (NSW)
Level 40, 2 Park Street
Sydney NSW 2000

STEWART THOMPSON
Partner
Dated: 28/08/2026

Simble Solutions Limited and its controlled entities
Consolidated statement of profit or loss and other comprehensive income
For the half-year ended 30 June 2026

	Note	Group 30 Jun 2026 $	Group 30 Jun 2025 $
Revenue			
Revenue	4	714,927	559,492
Cost of goods sold		(145,130)	(36,923)
Gross margin		569,797	522,569
Other income			
Other income		43,361	36,600
Net foreign exchange gain		-	2,920
Expenses			
Professional service and consulting expense		(260,711)	(346,117)
Sales and marketing expense		(29,229)	(4,878)
Occupancy, utilities and office expense		(17,684)	(15,711)
Software development and other IT expense		(93,306)	(98,585)
Research expenses		(311,440)	-
Travel expense		(18,472)	(24,901)
Employee benefits expense	5	(882,039)	(624,354)
Depreciation expense		(1,207)	(984)
Net foreign exchange loss		(6,438)	-
General administration and other expense		(109,084)	(61,483)
Finance expenses	6	(27,213)	(31,654)
Loss before income tax expense		(1,143,665)	(646,578)
Income tax expense		-	-
Loss after income tax expense for the half-year attributable to the owners of Simble Solutions Limited		(1,143,665)	(646,578)
Other comprehensive (loss)/income			
Items that may be reclassified subsequently to profit or loss			
Foreign currency translation		(8,291)	4,508
Other comprehensive (loss)/income for the half-year, net of tax		(8,291)	4,508
Total comprehensive loss for the half-year attributable to the owners of Simble Solutions Limited		(1,151,956)	(642,070)
		Cents	Cents
Basic loss per share	23	(0.07)	(0.08)
Diluted loss per share	23	(0.07)	(0.08)

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

	Note	Group 30 Jun 2026 $	Group 31 Dec 2025 $
Assets			
Current assets			
Cash and cash equivalents	7	1,395,455	644,947
Trade and other receivables	8	242,603	150,043
Inventories	9	31,084	30,412
Other assets	10	67,704	21,887
Total current assets		1,736,846	847,289
Non-current assets			
Property, plant and equipment	11	7,797	2,110
Intangibles	12	3,652,848	-
Total non-current assets		3,660,645	2,110
Total assets		5,397,491	849,399
Liabilities			
Current liabilities			
Trade and other payables	13	699,209	638,316
Contract liabilities	14	463,371	403,742
Borrowings	15	257,178	366,213
Employee benefits		106,091	122,497
Share capital paid but not yet issued	16	-	380,000
Total current liabilities		1,525,849	1,910,768
Non-current liabilities			
Contract liabilities	14	30,418	49,520
Total non-current liabilities		30,418	49,520
Total liabilities		1,556,267	1,960,288
Net assets/(liabilities)		3,841,224	(1,110,889)
Equity			
Issued capital	17	36,176,511	30,554,380
Reserves	18	867,343	452,371
Accumulated losses		(33,202,630)	(32,117,640)
Total equity/(deficiency)		3,841,224	(1,110,889)

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

Simble Solutions Limited and its controlled entities
Consolidated statement of changes in equity
For the half-year ended 30 June 2026

Group	Issued capital $	Reserves $	Accumulated losses $	Total deficiency in equity $
Balance at 1 January 2025	29,771,352	(43,142)	(30,421,241)	(693,031)
Loss after income tax expense for the half-year	-	-	(646,578)	(646,578)
Other comprehensive income for the half-year, net of tax	-	4,508	-	4,508
Total comprehensive income/(loss) for the half-year	-	4,508	(646,578)	(642,070)
Transactions with owners in their capacity as owners:				
Contributions of equity, net of transaction costs	802,839	-	-	802,839
Share-based payments (note 22)	-	150,049	-	150,049
Balance at 30 June 2025	30,574,191	111,415	(31,067,819)	(382,213)

Group	Issued capital $	Reserves $	Accumulated losses $	Total equity $
Balance at 1 January 2026	30,554,380	452,371	(32,117,640)	(1,110,889)
Loss after income tax expense for the half-year	-	-	(1,143,665)	(1,143,665)
Other comprehensive loss for the half-year, net of tax	-	(8,291)	-	(8,291)
Total comprehensive loss for the half-year	-	(8,291)	(1,143,665)	(1,151,956)
Transactions with owners in their capacity as owners:				
Contributions of equity, net of transaction costs (note 17)	5,622,131	-	-	5,622,131
Share-based payments (note 22)	-	481,938	-	481,938
Transfer to retained earnings on expiry of options	-	(58,675)	58,675	-
Balance at 30 June 2026	36,176,511	867,343	(33,202,630)	3,841,224

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

Simble Solutions Limited and its controlled entities
Consolidated statement of cash flows
For the half-year ended 30 June 2026

	Note	Group 30 Jun 2026 $	Group 30 Jun 2025 $
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		808,777	684,736
Payments to suppliers and employees (inclusive of GST)		(1,968,595)	(1,249,482)
Other revenue		43,837	36,600
Interest and other finance costs paid		(33,240)	(25,098)
Net cash used in operating activities		(1,149,221)	(553,244)
Cash flows from investing activities			
Payments for property, plant and equipment	11	(5,152)	-
Payments for intangibles	12	(52,848)	-
Net cash used in investing activities		(58,000)	-
Cash flows from financing activities			
Proceeds from issue of shares	17	2,270,000	807,377
Share issue transaction costs		-	(24,628)
Expenses of the Offer		(205,035)	-
Proceeds from borrowings		59,000	-
Repayment of borrowings		(170,292)	-
Net cash from financing activities		1,953,673	782,749
Net increase in cash and cash equivalents		746,452	229,505
Cash and cash equivalents at the beginning of the financial half-year		644,947	322,666
Effects of exchange rate changes on cash and cash equivalents		4,056	666
Cash and cash equivalents at the end of the financial half-year		1,395,455	552,837

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

Note 1. General information

The financial statements cover Simble Solutions Limited as a Group consisting of Simble Solutions Limited ('Company' or 'parent entity') and the entities it controlled at the end of, or during, the half-year (referred to in these financial statements as the 'Group'). The financial statements are presented in Australian dollars, which is Simble Solutions Limited's functional and presentation currency.

Simble Solutions 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

C/O JM Corporate Services
Level 21
459 Collins Street
Melbourne VIC 3000

Principal place of business

Level 2
383 George Street
Sydney NSW 2000

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

The financial statements were authorised for issue, in accordance with a resolution of Directors, on 28 August 2026.

Note 2. Material accounting policy information

These general purpose financial statements for the interim half-year reporting period ended 30 June 2026 have been prepared in accordance with Australian Accounting Standard AASB 134 'Interim Financial Reporting' and the Corporations Act 2001, as appropriate for for-profit oriented entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 31 December 2025 and any public announcements made by the Company during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, except for the policies stated below.

Intangibles

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.

Intellectual property
Significant costs associated with intellectual property are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 20 years.

Business combinations

The acquisition method of accounting is used to account for business combinations when the acquired set of activities and assets meets the definition of a business and control is transferred to the Group. To determine whether a set of activities and assets constitutes a business, the Group has the choice to apply a `concentration test', which is met if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets. Alternatively, to determine if a business has been acquired, the Group assesses whether (as a minimum) an input and substantive process has been acquired and whether there is an ability to produce outputs from these.

Note 2. Material accounting policy information (continued)

New or amended Accounting Standards and Interpretations adopted

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.

Going concern

The financial statements of the Group have been prepared on a going concern basis, which contemplates the continuation of normal business operations and the realisation of assets and settlement of liabilities in the normal course of business.

The Group continues to be in the research, development and commercialisation stage of its carbon reporting and energy data analytics technology platform and the research and development phase for Next Nano.

The consolidated statement of profit or loss and other comprehensive income reflects a consolidated net loss of $1,143,665 (30 June 2025: net loss of $646,578) and as of that date, the consolidated statement of financial position shows an excess of current assets over current liabilities of $210,997 (31 December 2025: excess of current liabilities over current assets of $1,063,479).

Current liabilities include contract liabilities of $463,371 (31 December 2025: $403,742) relating to software licence revenue received in advance. These contract liabilities are amortised over the software licence period.

Net assets at 30 June 2026 of $3,841,224 (31 December 2025: net liabilities of $1,110,889) include intangible assets of $3,652,848, giving net tangible assets of $188,376.

Net cash used in operating activities increased by 107.7% to $1,149,221 (30 June 2025: $553,244) after investing in revenue generating overheads and new growth initiatives.

The cash balance at 30 June 2026 was $1,395,455 (31 December 2025: $644,947).

In conjunction with the Next Nano acquisition the Company received binding commitments from sophisticated and professional investors to raise $2,500,000 (before costs) through a two tranche placement of a total of 500m shares at an issue price of $0.005 per share. A further 30,000,000 shares were issued at $0.005, bringing total proceeds to $2,650,000. With the Tranche 1 placement of $950,000, $380,000 was received before 31 December 2025 and $2,270,000 received during the half-year to 30 June 2026.

The Company repaid the GBP50,000 (AUD100,118) loan to UCR Consultants Ltd on 16 January 2026.

The Group's $200,000 unsecured loan facility matures on 28 August 2026, with principal repayable at that date.

The ability of the Group to pay its trade creditors, continue its planned activities and maintain its going concern status is dependent on the Group continuing to grow revenue, manage costs and raise additional debt or equity funds, as required. As at the date of this report, the directors are satisfied that there are reasonable grounds to believe that the Group will be able to operate as a going concern by continuing to grow revenue, manage costs and raise further funds as required. In forming this view, the directors of the Company have considered the ability of the Company to generate sufficient revenues and raise funds as required by way of future capital raisings.

There are inherent uncertainties associated with growing revenue and the successful completion of capital raisings. Should the directors not be able to manage these inherent uncertainties and successfully secure funding as required, there would be significant uncertainty as to whether the Group would be able to meet its debts as and when they fall due and therefore continue as a going concern.

Management have prepared cashflow projections covering the period to 31 August 2027 that support the Group’s ability to continue as a going concern.

The Directors of the Company consider that the cashflow projections and assumptions are reasonable, and in the longer term, significant revenues will be generated from the further commercialisation of intellectual property and software products, and accordingly, the Group will be able to continue as a going concern.

Note 2. Material accounting policy information (continued)

In the event that the Group is unable to achieve the above, such circumstances would indicate that a material uncertainty exists that may cast significant doubt as to whether the Group will continue as a going concern and therefore may not be able to realise its assets and extinguish its liabilities in the ordinary course of operations and at the amounts stated in the interim financial report.

Note 3. Operating segments

Identification of reportable operating segments
Following the Next Nano asset acquisition during the half-year, the Group is now organised into two operating segments: Software as a Service ('SaaS') and Nano technology ('Nano'). These operating segments are based on the internal reports that are reviewed and used by the Board of Directors (who are identified as the Chief Operating Decision Makers ('CODM')) in assessing performance and in determining the allocation of resources. There is no aggregation of operating segments.

Operating segment information

Group - 30 Jun 2026	SaaS $	Nano $	Total $
Revenue			
Sales to external customers	714,927	-	714,927
Total revenue	714,927	-	714,927
EBITDA	(803,805)	(311,440)	(1,115,245)
Depreciation and amortisation			(1,207)
Finance costs			(27,213)
Loss before income tax expense			(1,143,665)
Income tax expense			-
Loss after income tax expense			(1,143,665)
Assets			
Segment assets	1,744,643	3,652,848	5,397,491
Total assets			5,397,491
Liabilities			
Segment liabilities	1,213,799	342,468	1,556,267
Total liabilities			1,556,267

Note 3. Operating segments (continued)

Group - 30 Jun 2025	SaaS $	Nano $	Total $
Revenue			
Sales to external customers	559,492	-	559,492
Total revenue	559,492	-	559,492
EBITDA	(613,940)	-	(613,940)
Depreciation and amortisation			(984)
Finance costs			(31,654)
Loss before income tax expense			(646,578)
Income tax expense			-
Loss after income tax expense			(646,578)

Group - 31 Dec 2025	SaaS $	Nano $	Total $
Assets			
Segment assets	849,399	-	849,399
Total assets			849,399
Liabilities			
Segment liabilities	1,960,288	-	1,960,288
Total liabilities			1,960,288

Note 4. Revenue

	Group	
	30 Jun 2026 $	30 Jun 2025 $
Rendering of services and sale of goods	714,927	559,492

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

	Group	
	30 Jun 2026 $	30 Jun 2025 $
Major product lines		
Energy intelligence	575,441	438,099
Carbon reporting	128,486	110,393
Mobility	11,000	11,000
	714,927	559,492
Geographical regions		
Australia	360,936	280,687
United Kingdom	353,991	278,805
	714,927	559,492
Timing of revenue recognition		
Goods and services transferred over time	465,471	384,033
Goods and services transferred at a point in time	249,456	175,459
	714,927	559,492

Note 5. Employee benefits expense

	Group	
	30 Jun 2026 $	30 Jun 2025 $
Salaries and wages	738,603	419,886
Superannuation	75,575	51,697
Share-based payments	31,571	150,049
Other employee related expenses	36,290	2,722
	882,039	624,354

Note 6. Finance expenses

	Group	
	30 Jun 2026 $	30 Jun 2025 $
Bank fees and charges	5,802	3,791
Other interest expense	21,411	27,863
	27,213	31,654

Note 7. Cash and cash equivalents

	Group	
	30 Jun 2026 $	31 Dec 2025 $
Current assets		
Cash at bank	1,345,455	594,947
Cash on deposit	50,000	50,000
	1,395,455	644,947

Note 8. Trade and other receivables

	Group	
	30 Jun 2026 $	31 Dec 2025 $
Current assets		
Trade receivables	209,883	150,043
Goods and services tax recoverable	32,720	-
	242,603	150,043

Note 9. Inventories

	Group	
	30 Jun 2026 $	31 Dec 2025 $
Current assets		
Stock on hand - at cost	31,084	30,412

Note 10. Other assets

	Group 30 Jun 2026 $	Group 31 Dec 2025 $
Current assets		
Prepayments	63,904	18,087
Security deposits	3,800	3,800
	67,704	21,887

Note 11. Property, plant and equipment

	Group 30 Jun 2026 $	Group 31 Dec 2025 $
Non-current assets		
Computer equipment - at cost	14,460	7,327
Less: Accumulated depreciation	(6,837)	(5,583)
	7,623	1,744
Office equipment - at cost	696	732
Less: Accumulated depreciation	(522)	(366)
	174	366
	7,797	2,110

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

Group	Computer equipment $	Office equipment $	Total $
Balance at 1 January 2026	1,744	366	2,110
Additions	5,152	-	5,152
Exchange differences	1,742	-	1,742
Depreciation expense	(1,015)	(192)	(1,207)
Balance at 30 June 2026	7,623	174	7,797

Note 12. Intangibles

	Group 30 Jun 2026 $	Group 31 Dec 2025 $
Non-current assets		
Intellectual property - at cost	3,652,848	-

Note 12. Intangibles (continued)

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

Group	Intellectual property $
Balance at 1 January 2026	-
Additions	52,848
Additions through asset acquisition	3,600,000
Balance at 30 June 2026	3,652,848

The Next Nano acquisition was completed on 13 April 2026, with the issue of 600 million shares as consideration for the company. The market value of Simble Solutions Limited shares at this date was $0.006 per share, resulting in a purchase price of $3,600,000. The acquisition of Next Nano does not meet the definition of a business combination under AASB 3 as Next Nano holds a single asset (the IP licence agreement with Macquarie University), therefore it does not constitute a business. Accordingly, the transaction is treated as an asset acquisition. As the transaction is an asset acquisition, transaction costs of $52,848 have been appropriately capitalised.

The intangible asset will require amortising over its useful life, which has been determined as 20 years based on the term of the licence agreement once product commercialisation commences. Amortisation will commence when the intangible asset is available for use, which management currently expects to occur when product commercialisation commences. The value of the intangible asset will also be subject to annual impairment testing.

Note 13. Trade and other payables

	Group	
	30 Jun 2026 $	31 Dec 2025 $
Current liabilities		
Trade payables	464,564	265,170
Goods and services tax payable	-	64,165
Accrued expenses	66,800	138,096
Other payables	167,845	170,885
	699,209	638,316

Note 14. Contract liabilities

	Group	
	30 Jun 2026 $	31 Dec 2025 $
Current liabilities		
Contract liabilities - deferred revenue	463,371	403,742
Non-current liabilities		
Contract liabilities - deferred revenue	30,418	49,520

Note 14. Contract liabilities (continued)

Unsatisfied performance obligations
The aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied at the end of the reporting period was $493,789 as at 30 June 2026 ($453,262 as at 31 December 2025) and is expected to be recognised as revenue in future periods as follows:

	Group	
	30 Jun 2026 $	31 Dec 2025 $
Within 12 months	463,371	403,742
12 to 24 months	20,738	30,942
24 months and greater	9,680	18,578
	493,789	453,262

Note 15. Borrowings

	Group	
	30 Jun 2026 $	31 Dec 2025 $
Current liabilities		
Loan	257,178	366,213

The Group obtained additional unsecured debt funding of $200,000 on 28 August 2024 for working capital purposes. The key terms of the loan funding are a loan period of two years, maturing 28 August 2026, with repayment of the principal amount at the end of the loan period. Interest is payable at a rate of 14% per annum.

The Group also utilises working capital finance facilities with a balance of $57,178 at 30 June 2026 (31 December 2025: $65,409) at an interest rate of 11.8%.

Note 16. Share capital paid but not yet issued

	Group	
	30 Jun 2026 $	31 Dec 2025 $
Current liabilities		
Shares yet to be issued	-	380,000

At 31 December 2025, the Company had received $380,000 in placement funds but the shares were yet to be issued at 31 December 2025. The shares were issued in January 2026, at which time, the monies received were transferred to equity.

Note 17. Issued capital

	Group			
	30 Jun 2026 Shares	31 Dec 2025 Shares	30 Jun 2026 $	31 Dec 2025 $
Ordinary shares - fully paid	2,218,330,351	1,088,330,351	36,176,511	30,554,380

Note 17. Issued capital (continued)

Movements in ordinary share capital

Details	Date	Shares	Issue price	$
Balance	1 January 2026	1,088,330,351		30,554,380
Issue of shares	7 January 2026	190,000,000	$0.00500	950,000
Issue of shares	13 April 2026	310,000,000	$0.00500	1,550,000
Issue of shares	13 April 2026	600,000,000	$0.00600	3,600,000
Issue of shares	13 April 2026	30,000,000	$0.00500	150,000
Share issue transaction costs*				(627,869)
Balance	30 June 2026	2,218,330,351		36,176,511

* Includes $450,367 of transaction costs in relation to options issued in consideration for lead manager services

Note 18. Reserves

	Group 30 Jun 2026 $	Group 31 Dec 2025 $
Foreign currency translation reserve	(553,728)	(545,437)
Share-based payments reserve	1,170,235	746,972
Common control reserve	250,836	250,836
	867,343	452,371

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

Group	Foreign currency translation $	Share-based payments $	Common control $	Total $
Balance at 1 January 2026	(545,437)	746,972	250,836	452,371
Foreign currency translation	(8,291)	-	-	(8,291)
Share-based payments	-	481,938	-	481,938
Transfer to retained earnings on expiry of options	-	(58,675)	-	(58,675)
Balance at 30 June 2026	(553,728)	1,170,235	250,836	867,343

Note 19. Dividends

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

Note 20. Contingent liabilities

The Group has no contingent liabilities at 30 June 2026 and 31 December 2025.

Note 21. Non-cash investing and financing activities

	Group 30 Jun 2026 $	Group 30 Jun 2025 $
Issue of shares relating to Next Nano acquisition	3,600,000	-
Transaction costs in relation to options issued in consideration for lead manager services	450,367	-
	4,050,367	-

Note 22. Share-based payments

The Company operates various option plans, details of which are disclosed in the 31 December 2025 Annual Report, with which this Interim Report should be read.

Set out below are summaries of options granted under the plans and the movements of those options during the financial half-year:

30 Jun 2026

Grant date	Expiry date	Exercise price	Balance at the start of the half-year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the half-year
23/05/2023	23/05/2027	$0.04000	27,000,000	-	-	-	27,000,000
28/01/2025	31/12/2030	$0.00350	19,056,932	-	-	-	19,056,932
20/05/2025	20/02/2026	$0.00360	55,253,056	-	-	(55,253,056)	-
20/05/2025	20/02/2026	$0.00700	4,000,000	-	-	(4,000,000)	-
20/05/2025	31/12/2030	$0.03500	58,162,500	-	-	-	58,162,500
06/09/2025	31/12/2030	$0.03500	150,000,000	-	-	-	150,000,000
06/09/2025	31/12/2030	$0.03500	30,000,000	-	-	-	30,000,000
13/04/2026	13/04/2029	$0.01000	-	166,666,686	-	-	166,666,686
13/04/2026	13/04/2029	$0.01000	-	10,000,002	-	-	10,000,002
13/04/2026	13/04/2029	$0.01000	-	150,000,000	-	-	150,000,000
			343,472,488	326,666,688	-	(59,253,056)	610,886,120

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

Grant date	Expiry date	Share price at grant date	Exercise price	Expected volatility	Dividend yield	Risk-free interest rate	Fair value at grant date
13/04/2026	13/04/2029	$0.00600	$0.01000	102.00%	-	4.69%	$0.003
13/04/2026	13/04/2029	$0.00600	$0.01000	102.00%	-	4.69%	$0.003
13/04/2026	13/04/2029	$0.00600	$0.01000	102.00%	-	4.69%	$0.003

Note 23. Loss per share

	Group 30 Jun 2026 $	Group 30 Jun 2025 $
Loss after income tax attributable to the owners of Simble Solutions Limited	(1,143,665)	(646,578)
	Number	Number
Weighted average number of ordinary shares used in calculating basic loss per share	1,682,308,251	861,877,313
Weighted average number of ordinary shares used in calculating diluted loss per share	1,682,308,251	861,877,313

Note 23. Loss per share (continued)

	Cents	Cents
Basic loss per share	(0.07)	(0.08)
Diluted loss per share	(0.07)	(0.08)

610,886,120 options (30 June 2025: 167,472,488) have been excluded because the Group incurred losses in the current and comparative periods and their inclusion would be anti-dilutive.

Note 24. Events after the reporting period

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

In the Directors' opinion:

- the attached financial statements and notes comply with Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;

- the attached financial statements and notes give a true and fair view of the Group's financial position as at 30 June 2026 and of its performance for the financial half-year ended on that date; and

- there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of Directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the Directors

Faldi Ismail
Chairman

28 August 2026
Sydney

INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF
SIMBLE SOLUTIONS LIMITED (ABN 17 608 419 656)

Conclusion

We have reviewed the half-year financial report of Simble Solutions Limited (the Company) and its controlled entities (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the half-year then ended, and notes to the financial statements, including material accounting policy information, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying half-year financial report of the Group does not comply with the *Corporations Act 2001*, including:

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

(b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review 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 and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our review of the half-year financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Material Uncertainty Related to Going Concern

We draw attention to Note 2 in the financial report, which indicates that the Group incurred a net loss of $1,143,665 during the half-year ended 30 June 2026, and as of that date, the Group's current assets exceeded its current liabilities by $210,997. As stated in Note 2, these events or conditions, along with other matters as set forth in Note 2 indicate that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

ADELAIDE	BRISBANE	DARWIN	MELBOURNE	PERTH	SYDNEY
Level 9	Level 4	Level 1	Level 14	Level 11	Level 40
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INDEPENDENT AUDITOR'S REVIEW REPORT (page 2)
TO THE MEMBERS OF
SIMBLE SOLUTIONS LIMITED (ABN 17 608 419 656)

Responsibilities of the Directors for the Financial Report

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

Auditor's Responsibilities for the Review of the Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Group's financial position as at 30 June 2026 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Hall Chadwick (NSW)

HALL CHADWICK (NSW)
Level 40, 2 Park Street
Sydney NSW 2000

STEWART THOMPSON
Partner
Dated: 28/08/2026

Directors	Faldi Ismail Fadi Geha Fadi Diab
Company secretaries	Justin Mouchacca Ju-Yup (Jonathan) Lee
Registered office	C/O JM Corporate Services Level 21 459 Collins Street Melbourne VIC 3000 Telephone: +61 3 8630 3321
Principal place of business	Level 2 383 George Street Sydney NSW 2000 Telephone: +61 2 8208 3366 Facsimile: +61 2 9279 0664
Share register	Boardroom Pty Limited Level 8 210 George Street Sydney NSW 2000 Telephone: +61 2 9290 9600
Auditor	Hall Chadwick NSW Level 40 2 Park Street Sydney NSW 2000
Solicitors	Steinepreis Paganin Level 4 50 Market Street Melbourne VIC 3000
Stock exchange listing	Simble Solutions Limited shares are listed on the Australian Securities Exchange (ASX code: SIS)
Website	www.simblegroup.com