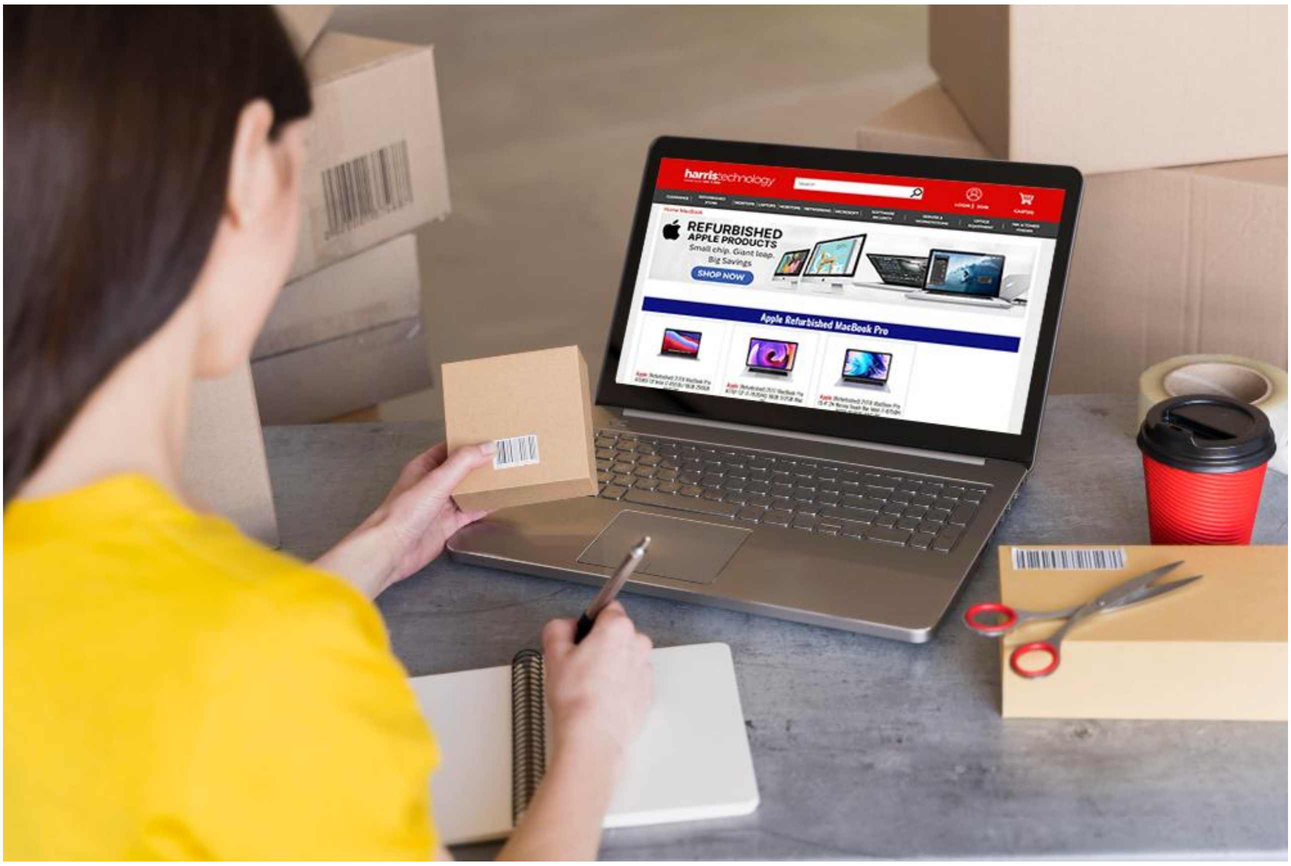
harristechnology

Let's talk technology



Harris Technology Group Limited Annual Report

FY26

Year Ended 30 June 2026

ABN: 93 085 545 973

Harris Technology Group Growth Strategy

Leverage rapid growth from major e-Commerce Platforms	Become the leading Refurbished IT products reseller on all major e-Commerce marketplaces	Continue to drive IT, Home products sales on major eCommerce platforms

Chairman and CEO Letter

Dear Shareholders,

We are pleased to present the Annual Report for Harris Technology Group Limited for the financial year ended 30 June 2026 (FY26).

A Year of Transformation

FY26 was the year Harris Technology's shift to refurbished technology moved from strategy to results. Revenue grew 24% to $17.2 million (FY25: $13.8 million), gross profit rose to $5.75 million (FY25: $4.97 million), and we did this while holding total operating expenses essentially flat at $5.91 million — cost discipline that let the great majority of our revenue growth flow through to the bottom line. Gross margin eased to 33.5% (FY25: 35.9%) as revenue mix shifted toward the refurbished category, a trade-off we see as a deliberate consequence of the growth strategy rather than a concern in itself.

A Decisive Swing in Cash Generation

Perhaps the clearest signal of the year's progress sits in our cash flows: Harris Technology generated $1.09 million in net operating cash inflows in FY26, compared with a $530,000 operating cash outflow in FY25 — a swing of more than $1.6 million. This is the Group funding itself from its own trading, a meaningful marker of the underlying health of the business independent of the accounting result below.

A Substantial Improvement in Profitability and Real Underlying Momentum

Harris Technology delivered a substantial improvement in profitability in FY26, reducing the statutory net loss after tax by 87% to $120,916, compared with $958,240 in FY25. This represents an improvement of approximately $837,000 year on year and reflects the significant progress made in strengthening the Group’s operating performance.

The FY26 statutory result also included two principally non-cash items: a $77,357 share-based payments expense relating to options granted under the Group's Long Term Incentive Plan, and $110,458 of imputed interest on the Group's interest-free redeemable preference shares, neither of which involved an outflow of cash. Excluding these two items, the adjusted result would have been a profit of approximately $66,900.

This adjusted figure is a non-IFRS measure provided for illustrative purposes only and is not a substitute for the statutory result reported under Australian Accounting Standards.

Chairman and CEO Letter

A Stronger Balance Sheet

Net assets increased to $2.21 million, up 54% from $1.44 million a year earlier. This strengthening was further supported during the year by the conversion of the Company's convertible preference share instrument into ordinary equity, adding to our contributed capital base and simplifying the balance sheet. Cash and cash equivalents at year end were $1.94 million. The Board and management remain focused on working capital management, and — supported by budgeting and cash flow forecasts extending to September 2027, together with the continuing facility support of the CEO — we are confident the Company is well placed to meet its working capital requirements through FY27.

Looking Ahead

FY26 demonstrated that our refurbished technology strategy works: growing revenue, expanding gross profit, containing costs, and turning operating cash flow decisively positive. Our task for FY27 is to carry that operating momentum through to the statutory bottom line, converting the progress already evident in our cash generation and underlying performance into a sustained reported profit. We thank our shareholders for their continued support as Harris Technology builds on this progress.

Sincerely,

Alan Sparks (Chairman)

Garrison Huang (CEO)

FY26 Summary

Full Year Profit and Loss Summary

Revenue from continuing operations	FY26 ($m)	FY25 ($m)	Change ($m)
Sales revenue	17.16	13.83	3.33
Total revenue and other income	**17.21**	**13.86**	**3.33**
Net profit/(loss) after tax	**(0.12)**	**(0.96)**	**0.84**

Full year profit and loss summary - underlying

Financial results include:	FY26($m)	FY25 ($m)	Change ($m)
Gross profit	5.75	4.97	0.78
Total operating expenses	5.91	5.96	(0.05)
Profit/(loss) before income tax	(0.16)	(0.96)	0.80
Total comprehensive profit/(loss)	**(0.16)**	**(0.96)**	**0.80**

Balance Sheet

	30 Jun 26 ($m)	30 Jun 25 ($m)
Cash and cash equivalents	1.93	1.86
Inventories	2.90	2.92
Net assets	**2.21**	**1.44**

Cash position

Cash and cash equivalents of $1,932,975 as at 30 June 2026.

Based on the cash position at end of FY26 and as a result of a stringent budgeting process as well as the review of underperforming products, together with the continuing facility support of the CEO, the Company believes it is in a position to meet its working capital requirements throughout FY27 (see Note 2 a)

Management Team

Garrison Huang

Executive Director & Chief Executive Officer

- +20 years' experience in management in the IT Importing and Distribution industry
- Co-Founder of Anyware Corporation Pty Ltd – a leading IT accessory distributor with well-established importing & distribution channels
- Appointed Executive Director and Chief Executive Officer on 19 July 2016

Corporate Information

DIRECTORS

Mr Alan Sparks	Non-Executive Chairman
Mr Garrison Huang	Executive Director & CEO
Mr Brett Crowley	Non-Executive Director

COMPANY SECRETARY

Mr Brett Crowley

REGISTERED OFFICE

124 Abbott Road
Hallam Victoria 3803
Tel: 1300 13 99 99

AUDITORS

SW Audit
Level 10, 530 Collins Street
Melbourne Victoria 3000

BANKER

CBA
Level 20, Tower 1 Collins Square
727 Collins Street Melbourne, VIC 3008

SHARE REGISTRY

Boardroom Pty Limited
Level 12, 225 George Street
Sydney New South Wales 2000
Tel: 1300 13 99 99

EXCHANGE LISTING

Harris Technology Group Limited's ordinary shares are quoted on the Australian Securities Exchange (ASX: HT8)

STATE OF INCORPORATION

Victoria

Directors' Report

(FOR THE YEAR ENDED 30 JUNE 2026)

The Directors present their report together with the financial report of the consolidated entity consisting of Harris Technology Group Limited (the Company) and its controlled entities (the Group), for the financial year ended 30 June 2026 and independent auditor's report thereon.

INFORMATION ON DIRECTORS AND COMPANY SECRETARY

The qualifications, experience and special responsibilities of each person who has been a Director of Harris Technology Group Limited, together with details of the Company Secretary, during the financial year and until the date of this report are as follows. Directors were in office for this entire year unless otherwise stated.

Names, qualifications, experience, and special responsibilities

Alan Sparks, Independent, Non-Executive Chairman

Mr. Sparks was appointed to the Board on 1 December 2020 as an Independent Non-executive Director. Mr Sparks assumed the role of Non-executive Chairman from 1 April 2021.

Experience and expertise	Mr Sparks is an accomplished senior executive with over 40 years' experience in distribution, retail and technology with a proven track record of growing businesses and improving their efficiency. Alan is a member of the South African Institute of Chartered Accountants and a Graduate of the Australian Institute of Company Directors. Alan has 25 years of leadership experience in APAC, ANZ and Africa, leading growth of businesses across these markets for global brands. Alan's career highlights include having served as CEO – Cellnet Group Ltd (ASX:CLT), Vice President – Belkin Asia Pacific based in Hong Kong, President APAC – Carrier Corporation APAC, and Senior Vice President – Philips Consumer Electronics – APAC, based in Singapore.
Other directorships held by Director in the last 3 years	Mr Sparks is a director of Pacificomm Group Ltd.
Special responsibilities	Chair of the Board
Relevant interest in Harris Technology Group securities as at the date of this report	Mr Sparks has a relevant interest in 680,000 fully paid ordinary shares and 4 million options (to be confirmed at the AGM) in Harris Technology Group Limited which are held by an entity Mr Sparks controls.

Directors' Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Garrison Huang, Executive Director

Mr Huang was appointed to the Board on 3 March 2016 as a Non-Executive Director. Mr Huang was appointed as Executive Director and CEO on 19 July 2016.

Experience and expertise	Mr. Huang came to Australia from Shanghai, where he was born, and became an Australian citizen in 1996. Mr. Huang holds a Bachelor of Engineering degree from Zhejiang University, in China, a Graduate Diploma in Computer Systems Engineering from Swinburne University and a Graduate Certificate in Marketing from Melbourne University. Mr. Huang is a co-founder of Anyware Corporation Pty Ltd – a leading IT accessory distributor in Australia. Anyware is a well-established importing and distribution business with offices and warehouses in Melbourne, Sydney, Brisbane, Perth and Adelaide. In 2015 Anyware Corporation Pty Ltd acquired Harris Technology from Officeworks, one of Australia's longest established and leading e-commerce businesses focusing on technology products.
Other directorships held by Director in the last 3 years	During the last three years, Mr Huang has not served as a director of any other listed companies.
Special responsibilities	CEO
Relevant interest in Harris Technology Group securities as at the date of this report	Mr Huang has a relevant interest in 105,113,465 fully paid ordinary shares and 3 million options (to be confirmed at the AGM) in Harris Technology Group Limited which are held personally or by an entity that Mr Huang controls.

Directors' Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Brett Crowley, Independent, Non-Executive director and Company Secretary

Mr Crowley was appointed as Company Secretary on December 2018 and appointed as a non-Executive director on 16th of August 2024

Experience and expertise	Mr Crowley is a practicing solicitor and a former Partner of Ernst & Young in Hong Kong and Australia, and of KPMG in Hong Kong. Mr Crowley is an experienced chairman, finance director and company secretary of ASX-listed companies, and is a former Senior Legal Member of the NSW Civil and Administrative Tribunal. He has been HT8 Secretary since December 2018.
Relevant interest in Harris Technology Group securities as at the date of this report	Mr Crowley has a relevant interest in 2 million options (to be confirmed at the AGM) in Harris Technology Group Limited which are held personally by Mr Crowley.

Directors' Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Directors' Meetings

The number of meetings of the Board of Directors held during the financial year and the number of meetings attended by each Director (while they were a Director) were as follows:

Director	Eligible to Attend	Number Attended
Mr. Alan Sparks	4	4
Mr. Garrison Huang	4	4
Mr. Brett Crowley	4	4

Board Committees

The functions of the Nomination and Remuneration Committee and the Audit and Risk Management Committee are currently being performed by the Board as a whole. This will continue to be the case until the Board determines otherwise.

Directors' Interests in Shares and Options of the Group

As at the date of this report, the relevant interests of the Directors (and former Directors during the year) in the shares and options of the Group were:

Director	Number of ordinary shares	Number of options (unlisted)
	Shares	Share Rights and Options (to be confirmed at the AGM)
Mr. Alan Sparks [1]	680,000	4,000,000
Mr. Garrison Huang [2]	105,113,465	3,000,000
Mr. Brett Crowley	0	2,000,000

1. *The shares are held by Sparks Superannuation controlled by Mr. Alan Sparks*
2. *The shares are held by Australian PC Accessories Pty Ltd ATF GWH A/C and Double Eight Superfund; Mr. Huang controls these entities.*
3. *All director options are subjected to AGM approval in 2026*

Directors' Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Earnings Per Share

	Cents
Basic and diluted earnings per share(cents)	(0.04)

Dividends Paid, Recommended and Declared

No dividends were paid, declared, or recommended since the start of the financial year ended 30 June 2026 (2025: nil).

OPERATING AND FINANCIAL REVIEW

Corporate Structure

Harris Technology Group Limited is a company limited by shares that is incorporated and domiciled in Australia and listed on the Australian Securities Exchange (ASX). Harris Technology Group Limited has prepared a consolidated financial report incorporating the entities that it controlled during the financial year ended 30 June 2026. The Company's subsidiary entities are set out in note 29 to the consolidated financial statements.

Nature of operations and principal activities

The Group's principal activities during the course of the financial year were in the areas of technology distribution and online retailing.

Employees

The Group has 28 employees, inclusive of casual and part-time staff as at 30 June 2026 (2025: 30). The Group does not have consulting agreements with any contractors as at 30 June 2026 (2025: Nil).

Group EPS Performance over the five-year period

	2026	2025	2024	2023	2022
Basic earnings/(loss) per share (cent)	(0.04)	(0.29)	(0.47)	(1.10)	(0.49)

Directors' Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Financial position

The Group had net assets of $ 2,211,505 as at 30 June 2026 (2025: $1,444,652).

The Group had trade and other receivables of $729,124 as at 30 June 2026 (2025: $949,896).

The Group had trade and other payables of $2,120,005 as at 30 June 2026 (2025: $1,556,532).

Cash flows

During the year ended 30 June 2026, the Group:

- generated net cash operating inflows of $ 1,094,231 (2025: net cash operating outflows of $530,317).
- received proceeds from share issue is nil (2025: 596,594) and from Preference Share issue is nil (2025: 897,406) and borrowings is nil (2025: 400,000).
- repaid of borrowings amounts to $803,811 for the year ended 30 June 2026. (2025: $294,693)

Cash balance at 30 June 2026 of $1,932,975 (2025: $1,863,483).

Risk Management

The Board takes a proactive approach to risk management. The Board is responsible for ensuring that risks, and also opportunities, are identified on a timely basis and that the Company's objectives and activities are aligned with the risks and opportunities identified by the Board. The Audit and Risk Management Committee functions are carried out by the Board as a whole.

The principal risks that may materially affect the Group's operations, financial position and future performance are outlined below. The Board and management regularly review these risks and maintain appropriate controls and mitigation measures.

- *Australian retail environment and general economic conditions may worsen*
  Demand for many of the Group's products is influenced by consumer confidence and discretionary spending. Adverse changes in economic conditions, interest rates, unemployment, taxation or disposable income may reduce demand and adversely affect revenue and profitability.
- *Competition may increase and change*
  The Australian technology retail market is highly competitive and subject to changing customer preferences. Increased competition, pricing pressure or failure to respond to market changes may adversely affect the Group's sales, margins and market position.
- *Inventory management*
  In order to operate its business successfully, Harris Technology must maintain sufficient inventory and also avoid the accumulation of excess inventory.
- *Manufacturing and product quality*
  Harris Technology purchases its inventory from a wide range of third-party suppliers. While Harris Technology personnel assess product samples, there is no guarantee that every supplier will meet Harris Technology's cost, quality and volume requirements.

Risk Management （Cont.）

- *Key supplier, service provider and counterparty factors*
  The Group relies on international and domestic suppliers and service providers. Supply disruption, unfavourable changes in pricing or terms, product shortages, delivery delays or counterparty failure may affect product availability, costs and profitability.
- *Performance and reliability of Harris Technology's websites, databases and operating systems*
  Harris Technology depends on its websites, databases and information technology systems to conduct its operations. System failures, cyber incidents, data loss or prolonged service disruptions may interrupt trading, compromise information and adversely affect revenue, costs and reputation.
- *Exposure to litigation*
  The Group may be subject to legal claims, disputes or regulatory investigations relating to customers, suppliers, products, advertising, warranties, safety, privacy or compliance obligations. Such matters may result in financial loss, penalties, operational disruption or reputational damage.
- *Changes in GST and other equivalent taxes*
  Changes in GST, import duties or other consumption taxes may increase product costs or prices, particularly for imported goods. This may reduce customer demand, sales margins or the competitiveness of the Group's products.
- *Retention of key team members*
  The Group relies on its Executive Director and other key personnel for their experience, knowledge and strategic direction. The loss of key personnel, or difficulty attracting and retaining suitably qualified employees, may adversely affect operations and the execution of the Group's strategy.
- *Reliance on third-party payment providers*
  The Group relies on third-party payment providers, including credit card processors and PayPal. Service disruptions, fraud, erroneous transactions, chargebacks or changes in provider terms may result in financial loss or disrupt customer payments.

Significant changes in the state of affairs

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

Appointments and resignations of office holders

Nil

Significant events after the balance date

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

Directors' Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Remuneration Report (Audited)

This Remuneration Report for the year ended 30 June 2026 outlines the remuneration arrangements of the Company and the Group in accordance with the requirements of the Corporations Act 2001 (the Act) and its regulations. This information has been audited as required by section 308(3C) of the Act.

At the Company's 2024 Annual General Meeting, shareholders approved Harris Technology Group's Long-Term Incentive Plan (LTIP).

The Remuneration Report is presented under the following sections:

1. Key Management Personnel (**KMP**) disclosed in this report
2. Remuneration governance
3. Executive remuneration arrangements
4. Non-executive Director remuneration arrangements
5. Details of Key Management Personnel remuneration
6. Additional disclosures relating to options and shares

1. Key Management Personnel (KMP) disclosed in this report

Key management personnel are those persons having authority and responsibility for planning, directing and controlling activities of the Group, including any Director of the Group.

Key Management Personnel during the financial year are as follows:

(i) Executive directors	
Mr Garrison Huang*	Director (executive)
(ii) Non-executive directors (NEDs)	
Mr Alan Sparks**	Chairman (non-executive)
Mr Brett Crowley***	Director (non-executive)

**Garrison Huang appointed Executive Director and CEO on 19 July 2016.*
***Alan Sparks appointed as Non-Executive Director on 1 December 2020.*
****Brett Crowley appointed as Non-Executive Director on 16 August 2024.*

Remuneration Report (Cont.) (Audited)

2. Remuneration governance

Remuneration Policy

The performance of the Group depends upon the quality of its Directors and executives. To be successful, the Group must attract, motivate, and retain highly skilled Directors and executives. To this end, the Group seeks to provide competitive rewards to attract high calibre executives. The Nomination and Remuneration Committee assesses the appropriateness of the nature and amount of remuneration of Non-Executive Directors, the Chief Executive Officer, and other Key Management Personnel on a periodic basis. In doing so, the Nomination and Remuneration Committee has reference to relevant employment market conditions, with the overall objective of ensuring maximum stakeholder benefit from the retention of a high-quality Board and executive team. A recommendation of the Nomination and Remuneration Committee is presented to the Board of Directors for adoption and approval. The Nomination and Remuneration Committee functions are currently being performed by the entire Board.

Hedging of equity awards

The Group has a policy in place to prohibit Directors and executives from entering into equity hedging arrangements to protect the value of unvested options.

Remuneration structure

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

3. Executive remuneration arrangements

The Group aims to reward executives with a level and mix of remuneration commensurate with their position and responsibilities within the Group so as to:

- Reward executives for the Group and individual performance;
- Align the interests of executives with those of shareholders;
- Link reward with the strategic goals and performance of the Group; and
- Ensure total remuneration is competitive by market standards.

Currently remuneration is paid in the form of salaries & fees, superannuation contributions and shares where applicable.

Directors' Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Remuneration Report (Cont.) (Audited)

4. Non-Executive Director remuneration arrangements

The Group's constitution provides that the total amount of remuneration provided to all non-executive Directors must not exceed $500,000.

5. Details of Key Management Personnel Remuneration

Details of remuneration received by key management personnel of the Group for the current financial year are set out in the following table:

		Short-term benefits		Post-employment	Security based payments		Total $	Performance related %
Executive Directors		**Salary & fees** **$**	**Cash bonus** **$**	**Superannuation** **$**	**Options** **$**	**Shares** **$**		
Mr Garrison Huang [1]	2026	50,000	-	6,000	6,782	-	62,782	-
	2025	120,000	-	13,800	-	-	133,800	-
								-
Non-Executive Directors								
Mr Alan Sparks [2]	2026	60,000	-	-	9,044	-	69,044	-
	2025	60,000	-	-	-	-	60,000	-
Mr. *Brett Crowley* [3]	2026	24,000	-	-	4,522	-	28,522	-
	2025	24,000	-	-	-	-	24,000	-
Total KMP	**2026**	**134,000**	**-**	**6,000**	**20,348**	**-**	**160,348**	
	2025	**204,000**	**-**	**13,800**	**-**	**-**	**217,800**	**-**

1. *Garrison Huang appointed Executive Director and CEO on 19 July 2016.*
2. *Alan appointed Non-Executive Director on 1 December 2020.*
3. *Brett Crowley appointed Non-Executive Director on 16 August 2024*
4. *All director option shares are subjected to approval at 2026 AGM.*

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Directors’ Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Remuneration Report (Cont.) (Audited)

6. Additional disclosures relating to options and shares

a. Performance rights holdings of key management personnel

As at the end of FY26 there were no rights granted to KMP under the LTIP.

9 million Director options granted during the year remained subject to shareholder approval at the AGM; however, in accordance with AASB 2 Share-based Payment, an expense has been recognised over the relevant service period reflecting the estimated fair value of the options.

b. Shareholdings of key management personnel

	Balance at 1 July 2025 No.	Acquired / (disposed) during the year No.	Other movements	Balance at 30 June 2026 No.
Executive Directors				
Mr Garrison Huang [1]	101,639,385	3,474,080	-	105,113,465
Non-Executive Directors				
Mr Alan Sparks [2]	680,000		-	680,000
Mr Brett Crowley	Nil	-	-	Nil
Other Key Management Personal				
Nil	-	-	-	-

1. *The shares are held by Australian PC Accessories Pty Ltd ATF GWH A/C and Double Eight Super fund; Mr Huang controls these entities.*
2. *The shares are held by Sparks Superannuation controlled by Mr. Alan Sparks*

Remuneration Report (Cont.) (Audited)

c. Share-based compensation

Issue of shares

No shares were issued to employees during the year.

The Company issued 24 million share options to contributing employees and directors on 9 January 2026 at an exercise price of 1.5 cents each and 9 million shares options to directors are subjected to AGM approval.

d. Loans from key management personnel and their related parties

Details of loans from Directors of Harris Technology Group Limited and other key management personnel of the Group, including their close family members and entities related to them, are set out below:

($)	2026	2025
Name of director		
Garrison Huang	1,245,458	1,954,164

Directors’ Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Remuneration Report (Cont.) (Audited)

e. Other transactions and balances with key management personnel and their related parties

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

	2026	2025
	$	$
Purchases from entities controlled by KMP and their related parties		
Rental of office and warehouse buildings [1]	201,092	179,228
Interest expense on directors’ loans [2]	102,060	120,411
Directors’ Salaries	160,348	217,800
Total related party purchases	**463,500**	**517,439**

1. *Rental to GWH Trust, an entity controlled by Garrison Huang.*

2. *The Group accrued $102,060 interest expense in FY26 for loans from Garrison Huang and his controlling entities. (2025: $120,411)*

Directors’ Report

(FOR THE YEAR ENDED 30 JUNE 2026)

Tax consolidation

Harris Technology Group and its 100% owned subsidiaries are part of an income tax consolidated group.

Non-audit services

Details of the amounts paid or payable to the auditor for non-audit services provided during the financial year by the auditor are outlined in note 28 to the consolidated financial statements.

The Directors are satisfied that the provision of non-audit services during the financial year, by the auditor (or by another person or firm on the auditor's behalf), is compatible with the general standard of independence for auditors imposed by the Corporations Act 2001.

The Directors are of the opinion that the services as disclosed in note 28 to the consolidated financial statements do not compromise the external auditor's independence requirements of the Corporations Act 2001 for the following reasons:

- all non-audit services have been reviewed and approved to ensure that they do not impact the integrity and objectivity of the auditor; and
- none of the services undermine the general principles relating to auditor independence as set out in APES 110 Code of Ethics for Professional Accountants issued by the Accounting Professional and Ethical Standards Board, including reviewing or auditing the auditor's own work, acting in a management or decision-making capacity for the company, acting as advocate for the company or jointly sharing economic risks and rewards.

Rounding of amounts

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

Auditor’s independence declaration

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

Signed in accordance with a resolution of the Directors.

Alan Sparks
Chairman
31 August 2026

Accountants & Advisors

Take the lead

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE *CORPORATIONS ACT 2001* TO THE DIRECTORS OF HARRIS TECHNOLOGY GROUP LIMITED

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

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

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

SW

SW Audit
Chartered Accountants

Matthew Hingley
Partner
Melbourne, 31 August 2026

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(FOR THE YEAR ENDED 30 JUNE 2026)

	Notes	2026	2025
		$	$
Sales revenue	7 (a)	17,162,846	13,829,922
Direct costs		(11,416,443)	(8,855,917)
Gross profit		**5,746,403**	**4,974,005**
Other income	**7 (b)**	**42,795**	**31,192**
Expenses			
Sales transaction expenses	8 (b)	(1,913,959)	(2,193,622)
Employee, contractor and director expenses		(2,813,362)	(2,499,751)
Distribution expenses		(392,084)	(501,768)
Legal, administration and registry expenses		(172,488)	(177,131)
Depreciation expenses	8 (a)	(167,194)	(162,560)
Finance costs	8 (c)	(278,522)	(226,391)
Other expenses		(167,394)	(199,621)
Foreign exchange (loss)/gain		(5,111)	(2,593)
Total Expense		**(5,910,114)**	**(5,963,437)**
Loss before income tax for the year		**(120,916)**	**(958,240)**
Income tax expense	9	-	-
Loss after income tax for the year		**(120,916)**	**(958,240)**
Other comprehensive income for the year		-	-
Total comprehensive income/(loss) for the year		**(120,916)**	**(958,240)**
Earnings per share from profit			
- Basic earnings per share	10	(0.04)	(0.29)
- Diluted earnings per share(cents)	10	(0.04)	(0.29)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(AS AT 30 JUNE 2026)

	Notes	2026 $	2025 $
Current Assets			
Cash and cash equivalents	11	1,932,975	1,863,483
Trade and other receivables	12	729,124	949,896
Inventories	13	2,898,733	2,924,085
Prepayments and deposits	14	411,296	277,900
Total Current Assets		**5,972,128**	**6,015,364**
Non-current Assets			
Property, plant and equipment	15	26,928	53,107
Right-of-use assets	16	860,159	1,145,191
Intangible assets (Trademark)		9,491	9,491
Total Non-current Assets		**896,578**	**1,207,789**
Total Assets		**6,868,706**	**7,223,153**
Current Liabilities			
Trade and other payables	17	2,120,005	1,556,532
Borrowings	18	600,000	480,000
Lease liabilities	19	128,182	137,447
Employee benefit liabilities	20	153,864	125,950
Total Current Liabilities		**3,002,051**	**2,299,929**
Non-current Liabilities			
Redeemable preference shares	21	-	699,954
Borrowings	18	645,458	1,474,164
Lease liabilities	19	901,738	1,184,753
Employee benefit liabilities	20	107,954	119,701
Total Non-current Liabilities		**1,655,150**	**3,478,572**
Total Liabilities		**4,657,201**	**5,778,501**
Net Assets		**2,211,505**	**1,444,652**
Equity			
Contributed equity	22	19,228,277	18,187,378
Convertible Option reserve	21	-	230,487
Share Option Reserve	23	77,357	
Accumulated losses	24	(17,094,129)	(16,973,213)
Total Equity		**2,211,505**	**1,444,652**

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(FOR THE YEAR ENDED 30 JUNE 2026)

	Share Capital	Reserves	Accumulated Losses	Total Equity
	$	$	$	$
At 1 July 2025	**18,187,378**	**230,487**	**(16,973,213)**	**1,444,652**
Total comprehensive loss for the year	-	-	(120,916)	(120,916)
Contribution to equity	810,412	-	-	810,412
Convertible option reserve	230,487	(230,487)	-	-
Share option reserve	-	77,357	-	77,357
At 30 June 2026	**19,228,277**	**77,357**	**(17,094,129)**	**2,211,505**

	Share Capital	Reserves	Accumulated Losses	Total Equity
	$	$	$	$
At 1 July 2024	**17,590,784**	**-**	**(16,014,973)**	**1,575,811**
Total comprehensive loss	-	-	(958,240)	(958,240)
Contribution to equity	596,594	-	-	596,594
Convertible option reserve	-	230,487	-	230,487
At 30 June 2025	**18,187,378**	**230,487**	**(16,973,213)**	**1,444,652**

CONSOLIDATED STATEMENT OF CASH FLOWS

(FOR THE YEAR ENDED 30 JUNE 2026)

	Notes	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		17,789,763	13,641,858
Payments to suppliers and employees		(16,737,190)	(14,177,341)
Interest received		41,658	5,166
Net cash flows provided by/ (used in) operating activities	**11**	**1,094,231**	**(530,317)**
Cash flows from investing activities			
Payments for plant and equipment		-	-
Net cash flows used in investing activities		**-**	**-**
Cash flows from financing activities			
Proceeds from shares issued		-	596,594
Proceeds from Preference shares issued (Note 21)		-	897,406
Proceeds from / (repayment) of borrowings		(803,811)	105,307
Repayment of lease liabilities		(220,928)	(179,825)
Net cash flows (used in)/ provided by financing activities		**(1,024,739)**	**1,419,482**
Net (increase) in cash and cash equivalents		**69,492**	**889,165**
Cash and cash equivalents at the beginning of the financial year		1,863,483	974,318
Cash and cash equivalents at the end of the financial year		**1,932,975**	**1,863,483**

Notes to the Consolidated Financial Statements

(for the financial year ended 30 June 2026)

1. CORPORATE INFORMATION

The consolidated financial report of Harris Technology Group Limited (the Company or Harris Technology Group) and controlled entities (the Group) for the year ended 30 June 2026 was authorised for issue in accordance with a resolution of the Directors on 31 August 2026.

Harris Technology Group is a company limited by shares incorporated in Australia whose shares are publicly traded on the Australian Securities Exchange.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES

Basis of preparation

These general-purpose financial statements of the Group have been prepared in accordance with the Corporations Act 2001, Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board (AASB), and the Company's Constitution. The Group is a for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions.

The financial report also complies with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The functional currency of the Group is measured using the currency of the primary economic environment in which the entity operates. The financial statements are presented in Australian dollars which is the entity's functional and presentation currency and is rounded to the nearest dollar.

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

Accounting policies

(a) Going concern

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

- For the year ended 30 June 2026, the Group recorded a loss before tax of $120,916 (2025: loss of $958,240) and net cash inflows from operating activities of $1,094,231 (2025: net cash outflows of $530,317), representing a significant improvement in the Group's financial performance and cash flow position. The Directors also note that the reported loss was substantially attributable to non-cash charges — share-based payments of $77,357 and imputed interest on redeemable preference shares of $110,458 — such that the Group's underlying result for the year was a net profit of approximately $66,900.
- The Group's balance sheet strengthened over the year, with net assets increasing to $2,211,505 (2025: $1,444,652) and cash and cash equivalents of $1,932,975 (2025: $1,863,483) held at year end. During the year, the Group's convertible preference share instrument converted to ordinary equity, further simplifying and strengthening the capital structure.
- In forming their assessment that the going concern basis of preparation remains appropriate, the Directors considered the Group's financial position, available funding and cash flow forecasts to 30 September 2027. These forecasts indicate that the Group is expected to remain profitable and maintain a positive cash balance throughout the forecast period.

On the basis of the above, the Directors are satisfied that there are reasonable grounds to believe the Group will be able to pay its debts as and when they fall due, and that the going concern basis of preparation is appropriate.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Basis of consolidation

The consolidated financial statements comprise the financial statements of the Group and its subsidiaries as at 30 June 2026. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee);
- Exposure, or rights, to variable returns from its involvement with the investee; and
- The ability to use its power over the investee to affect its returns.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive Income from the date the Group gains control until the date the Group ceases to control the subsidiary.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- De-recognises the assets (including goodwill) and liabilities of the subsidiary;
- De-recognises the carrying amount of any non-controlling interests;
- De-recognises the cumulative translation differences recorded in equity;
- Recognises the fair value of the consideration received;
- Recognises the fair value of any investment retained;
- Recognises any surplus or deficit in profit or loss; and
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(c) Revenue recognition

The Group recognises revenue as follows:

- *Revenue from contracts with customers*

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 recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value’ or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods. Dependent on the terms of the specific contract the transfer of control occurs either upon despatch or upon delivery.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(d) Foreign currencies

Functional and presentation currency

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

Transactions and balances

Transactions in foreign currencies of entities within the Group are translated into functional currency at the rate of exchange ruling at the date of the transaction.

Foreign currency monetary items that are outstanding at the reporting date (other than monetary items arising under foreign currency contracts where the exchange rate for that monetary item is fixed in the contract) are translated using the spot rate at the end of the financial year.

Resulting exchange differences arising on settlement or re-statement are recognised as revenues and expenses for the financial year.

Group companies

The financial statements of foreign operations whose functional currency is different from the Group's presentation currency are translated as follows:

- Assets and liabilities are translated at year-end exchange rates prevailing at that reporting date;
- Income and expenses are translated at average exchange rates for the year; and
- All resulting exchange differences are recognised as a separate component of equity.

Exchange differences arising on translation of foreign operations are transferred directly to the Group's foreign currency translation reserve as a separate component of equity in the reserve account.

(e) Income tax and other taxes

Current income tax expense is the tax payable on the current year's taxable income. This is based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities.

Deferred tax assets and liabilities are recognised for temporary differences between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred tax asset or liability is recognised in relation to temporary differences arising from the initial recognition of an asset or a liability if they arose in a transaction, other than a business combination, that at the time of the transaction did not affect either accounting profit or taxable profit or loss.

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

Current and deferred tax balances attributable to amounts recognised directly in equity are also recognised directly in equity.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(e) Income tax and other taxes (continued)

Tax consolidation

Harris Technology Group Limited and its wholly owned subsidiaries have formed an income tax consolidated group under tax consolidation legislation.

The head entity, Harris Technology Group Limited and the controlled entities in the tax consolidated group continue to account for their own current and deferred tax amounts. The Group has applied the group allocation approach in determining the appropriate amount of current taxes and deferred taxes to allocate to members of the tax consolidated group.

Assets or liabilities arising under tax funding agreements with the tax consolidated entities are recognised as amounts receivable from or payable to other entities in the Group.

Any difference between the amounts assumed and amounts receivable or payable under the tax funding agreement are recognised as a contribution to (or distribution from) wholly owned tax consolidated entities.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of GST except:

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

(f) Cash and cash equivalents

Cash and cash equivalents include cash on hand and at banks, short-term deposits with an original maturity of three months or less held at call with financial institutions and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the consolidated statement of financial position.

Cash and cash equivalents also include amounts collected in respect of online sales during the year by agents on behalf of the Group where clear title of ownership exists.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(g) Trade and other receivables

Trade receivables are initially recognised at transaction 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.

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

(h) Inventories

Inventories, consisting of products available for sale are valued at the lower of cost or net realisable value. Inventories are recorded at weighted average cost basis.

This valuation requires the Group to make judgements, based on currently available information, about the likely method of disposition and expected recoverable values of each disposition category.

Volume rebates in relation to purchases are recognised in cost of sales when credited by the supplier.

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

(i) Intangibles assets other than goodwill

Impairment of other intangible assets

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

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(j) Property, plant and equipment

Property, plant and equipment is stated at cost, net of accumulated depreciation and / or any accumulated impairment losses, if any.

The carrying amount of plant and equipment is reviewed for impairment annually by the Directors for events or changes in circumstances that indicate the carrying value may not be recoverable. If any such indication exists and where the carrying value exceeds the estimated recoverable amount, the assets are written down to their recoverable amount.

Depreciation

The depreciable amounts of fixed assets are depreciated on a straight-line basis over their estimated useful lives of the assets as follows:

Office and warehouse equipment	5 years
Furniture and fixtures	5 years

In the case of leasehold property, expected useful lives are determined by reference to comparable owned assets or over the term of the lease, if shorter.

(k) Impairment of property, plant, equipment, goodwill and intangible assets

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. The assessment will include the consideration of external and internal sources of information. 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 to sell or value in use, to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the consolidated statement of profit and loss and other comprehensive income, unless the asset is carried at revalued amount in which case the impairment loss is treated as a revaluation decrease.

(l) Right-of-use-assets

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

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

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(m) Financial instruments

Classification

The Group classifies its financial assets as subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss. Classification is determined at initial recognition based on the Group's business model for managing the financial assets and their contractual cash-flow characteristics.

Financial liabilities are generally classified and subsequently measured at amortised cost, except for financial liabilities required or designated to be measured at fair value through profit or loss. As at 30 June 2026, the Group's financial assets and financial liabilities were measured at amortised cost.

Financial liabilities

The Group's financial liabilities include trade payables, other payables and loans from third parties including inter-company balances and loans from or other amounts due to director-related entities.

The Group's financial liabilities are recognised at fair value and carried at amortised cost, comprising original debt less principal payments and amortisation.

(n) Trade and other payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of the financial year and which are unpaid. Due to their short-term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30-60 days of recognition.

(o) Lease liabilities

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

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

(p) Provisions

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required at settlement is determined by considering the class of obligations as a whole.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(q) Preference Shares

Preference shares issued by the Company are classified as financial liabilities in accordance with AASB 132 Financial Instruments: These instruments contain embedded conversion features which, based on an assessment of the terms and conditions, meet the definition of an equity component under AASB 132. Accordingly, the preference shares are split into a liability and an equity component upon initial recognition.

Preference shares are initially measured at fair value, net of transaction costs, and subsequently at amortised cost using the effective interest method. Interest expense is recognised in profit or loss as a finance cost. The equity component, representing the value of the embedded conversion option, is recognized separately within equity under "Convertible Option Reserve." This classification reflects the Company's assessment that the conversion feature satisfies the requirements for equity classification under AASB 132.

(r) Employee benefits

Liabilities for wages and salaries, including non-monetary benefits, and annual leave that are expected to be settled wholly within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date. They are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable. All other short-term employee benefit obligations are presented as payables.

The liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expect future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

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

(s) Share based payments

Equity settled transactions

The Group provides benefits to the directors, senior executives and the employees in the form of share options/performance rights under Harris Technology Group's Long Term Incentive Plan. These are equity settled transactions under Australian Accounting Standards.

The cost of these equity-settled transactions with directors and senior executives is measured by reference to the fair value of the equity instruments at the date when the grant is made using an appropriate valuation model. The cost is recognised together with a corresponding increase in other capital reserve in equity over the period in which the performance and / or service conditions are fulfilled.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(t) Share based payments (Cont.)

Equity settled transactions (Cont.)

The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest.

In valuing equity-settled transactions, no account is taken of any non-market vesting conditions.

The charge to the consolidated statement of profit and loss and other comprehensive income for the year is the cumulative amount as calculated less the amounts already charged in previous periods. There is a corresponding entry to equity.

No expense is recognised for awards that do not ultimately vest, except for equity-settled transactions for which vesting is conditional upon a market or non-vesting condition. These are treated as vesting irrespective of whether or not the market or non-vesting condition is satisfied, provided that all other performance and / or service conditions are satisfied.

(u) Earnings per share

Basic earnings per share is calculated as net profit attributable to members of the parent divided by the weighted average number of ordinary shares.

Diluted earnings per share is calculated as net profit attributable to members of the parent, divided by the weighted average number of ordinary shares and dilutive potential ordinary shares, adjusted for any bonus element.

(v) 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.

There were no standards adopted in the current period that had a material impact on the Group.

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(w) New Accounting Standards and Interpretations not yet mandatory or early adopted

AASB 2024-2: Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments. This standard makes significant amendments to AASB 9 (amongst others) as below:

(i) Specific provisions on derecognition of financial liabilities settled through the electronic payment system. Subject to certain conditions being met, an entity is permitted to regard such financial liabilities as settled before the settlement date. Notably, the entity needs to determine whether the settlement risk associated with the electronic payment system is insignificant.

(ii) For financial assets with contingent features (such as ESG related), the contractual cash flows are solely principal and interest if and only if, in all contractually possible scenarios, the contractual cash flows would not be significantly different from the contractual cash flows on a financial instrument with identical contractual terms, but without such a contingent feature. For this the entity needs to perform appropriate qualitative and quantitative assessments to determine whether such criterion is met, unless it is clear from little or no analysis.

(iii) For financial assets with non-recourse features (due to linkage to cash flows generated from specific assets), an entity is required to also consider how this link is affected by other contractual arrangements, such as subordinated debt or equity instruments issued by the debtor.

(iv) Exclude arrangements that are meant to provide credit enhancement from the purview of provisions relating to contractually linked instruments (for e.g., structured entity set up to hold the underlying assets that will generate the cash flows to repay the creditor.). Include financial instruments such as lease receivables (including ONLY those with variable payments dependent on an index or rate) which have contractual cash flows similar to principal and interest but not within the scope of AASB 9.

Effective for annual reporting periods beginning on or after 1 January 2026. These amendments are retrospectively applicable with an option to not restate prior periods and make cumulative adjustments to opening balance of retained earnings (or other component of equity, as appropriate) at the date of initial application.

AASB 2024-2 is effective for the Group from 1 July 2026. The amendments permit qualifying electronic payments to be accounted for before settlement, which could reduce both cash and the related trade or other payables at period end. The Group expects to continue derecognising financial liabilities upon settlement and does not currently intend to adopt the optional earlier derecognition policy. The Group does not currently hold material financial assets with contingent or non-recourse features, or investments in contractually linked instruments. Accordingly, the amendments are not expected to have a material impact on the Group's financial statements.

AASB 18 replaces AASB 101 *Presentation of Financial Statements*. The Standard is effective for the Group from 1 July 2027 and will be applied retrospectively. It introduces new presentation requirements for the statement of profit or loss and additional disclosures for management-defined performance measures. The Standard is expected to affect presentation and disclosure only, with no material impact on the recognition or measurement of the Group's financial results.

3. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group's principal financial instruments comprise cash, trade and other receivables, trade and other payables.

The Group manages its exposure to key financial risks, including interest rate risk in accordance with the Group's financial risk management policy. The objective of the policy is to support the delivery of the Group's financial targets whilst protecting future financial security.

The main risks arising from the Group's financial instruments are interest rate risk, currency risk, credit risk and liquidity risk. The Group uses different methods to measure and manage different types of risks to which it is exposed. These include monitoring levels of exposure to interest rate risk and assessments of market forecasts for interest rates. Ageing analyses and monitoring of specific credit allowances are undertaken to manage credit risk. Liquidity risk is monitored through the development of future rolling cash flow forecasts.

The Board reviews and agrees policies for managing each of these risks as summarised below.

Primary responsibility for identification and control of financial risks rests with the Board. The Board reviews and agrees policies for managing each of the risks identified below, including the setting of limits for interest rate risk, hedging limits, credit allowances and future cash flow forecast projections.

Risk exposures and responses

Interest rate risk

The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's financial assets at floating interest rates and debt obligations with a fixed interest rate. At reporting date, the Group had the following financial instruments exposed to Australian variable interest rate risk.

	2026 $	2025 $
Financial assets		
Cash and cash equivalents (non-interest bearing)	1,932,975	1,863,483
Financial liabilities		
Interest bearing liabilities – fixed rate	(1,245,458)	(1,954,164)
Net exposure	**687,517**	**(90,681)**

To minimise the exposure to credit risk for financial liabilities, the Group entered into a fixed rate contract for the finance facility. Accordingly, the financial liabilities are assessed as having a low credit risk.

The Group constantly analyses its interest rate exposure. Within this analysis consideration is given to potential renewals of existing positions, alternative financing and the mix of fixed and variable interest rates.

The Group has no material interest rate risk exposure.

3. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Risk exposures and responses (continued)

Credit risk

Credit risk arises from the financial assets of the Group, which comprise cash and cash equivalents and trade and other receivables. The Group's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable note.

It is the Group's policy that all customers who wish to trade on credit terms are assessed as to creditworthiness, including an assessment of their independent credit rating, financial position, past experience and industry reputation. Risk limits are set for individual customers.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the consolidated statement of financial position and notes to the consolidated financial statements. The Group has adopted a lifetime expected loss allowance in estimating expected credit losses to trade receivables through the use of a provisions matrix using fixed rates of credit loss provisioning. These provisions are considered representative across all customers of the Group based on recent sales experience, historical collection rates and forward-looking information that is available.

Foreign currency risk

The Group's exposure to currency risk is minimal at this stage of its operations.

Liquidity risk

The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of private equity facility and equity raisings.

3. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Risk exposures and responses (continued)

As at 30 June 2026, 64% of the Group's financial liabilities will mature in less than one year (2025: 38%).

The table below reflects all contractually fixed payables and receivables for settlement, repayments and interest resulting from recognised financial assets and liabilities. The respective undiscounted cash flows for the respective upcoming fiscal periods are presented. Cash flows for financial assets and liabilities without fixed amount or timing are based on the conditions existing at 30 June 2026.

The remaining contractual maturities of the Group's financial assets and liabilities are:

Year ended 30 June 2026	< 1 year	1-2 years	2-5 years	> 5 years	Total
	$	$	$	$	$
Financial assets					
Cash and cash equivalents	1,932,975	-	-	-	1,932,975
Trade and other receivables	729,124	-	-	-	729,124
Total	**2,662,099**	**-**	**-**	**-**	**2,662,099**
Financial liabilities					
Trade and other payables	(2,120,005)	-	-	-	(2,120,005)
Lease liabilities	(128,182)	(139,872)	(498,297)	(263,569)	(1,029,920)
Related party loans	(600,000)	(645,458)	-	-	(1,245,458)
Total	**(2,848,187)**	**(785,330)**	**(498,297)**	**(263,569)**	**(4,395,383)**
Net maturity	**(186,088)**	**(785,330)**	**(498,297)**	**(263,569)**	**(1,733,284)**

3. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONTINUED)

Year ended 30 June 2025	< 1 year	1-2 years	2-5 years	> 5 years	Total
	$	$	$	$	$
Financial assets					
Cash and cash equivalents	1,863,483	-	-	-	1,863,483
Trade and other receivables	949,986	-	-	-	949,986
Total	**2,813,469**	**-**	**-**	**-**	**2,813,469**
Financial liabilities					
Trade and other payables	(1,556,532)	-	-	-	(1,556,532)
Lease liabilities	(182,811)	(376,663)	(593,718)	(169,008)	(1,322,200)
Related party loans	(480,000)	(1,474,164)	-	-	(1,954,164)
Redeemable preference shares (Note 21)		(699,954)			(699,954)
Total	**(2,219,343)**	**(2,550,781)**	**(593,718)**	**(169,008)**	**(5,532,850)**
Net maturity	**594,126**	**(2,550,781)**	**(593,718)**	**(169,008)**	**(2,719,381)**

Maturity analysis of financial assets and liabilities based on management's expectation.

Management's expectation reflects a balanced view of cash inflows and outflows. The Group's assets mainly consist of cash and trade receivables with the liabilities consisting of trade payables from the ongoing operations of the business. To monitor existing financial assets and liabilities as well as to enable an effective controlling of funding for the business, the Group has established risk that reflects expectations of management in terms of expected settlement of financial assets and liabilities.

All financial assets and most liabilities are payable within 12 months of reporting date. Accordingly, the book value of each liability is equivalent to its fair value.

The liabilities due after 12 months are loans with fixed interest rate. The carrying values of these loans are equivalent to their fair value.

The Redeemable preference shares are redeemable on demand or repayable 2 years from the date of issue.

4. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of the Group's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future years.

Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the consolidated financial statements:

Revenue recognition

The Directors have utilised judgement in determining the point of transfer of control to customers under each revenue contract. Judgment is required as there are multiple criteria to be assessed when determining the point of transfer of control of goods to customers.

Deferred tax assets

The Directors have utilised judgement in determining whether sufficient future taxable profits are probable against which to offset unutilised tax losses and temporary differences.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Provision for obsolescence of inventories

Inventory provisions are recognised for slow-moving and unsalable inventory and are reviewed on a regular basis. In determining inventory provisions, the Group reviews the aging and the category of the inventory in order to make appropriate provisions to reflect the slow-moving risk of the inventory. Categories are determined based on stock turnover rates. Progressively higher provisions are applied as inventory turnover rates decrease. This methodology is significantly affected by the forecasted needs for inventory.

Expected credit losses

The assessment of the allowance for expected credit losses requires a degree of estimation and judgement. The allowance is determined based on lifetime expected credit losses, with receivables grouped according to days overdue and other relevant credit risk characteristics. In determining the expected credit loss, the Group considers historical collection experience, recent payment trends, current economic conditions and reasonable and supportable forward-looking information available at the reporting date. The allowance for expected credit losses is disclosed in Note 12.

4. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (CONTINUED)

Volume rebates

Volume rebates in relation to purchases are recognised in cost of sales when the corresponding inventory is sold. Estimation is required with respect to which inventory items volume rebates are allocated to in determining the cost of sales.

Effective Interest Rate on Preference Shares

The Group has issued interest-free preference shares which are classified as financial liabilities under AASB 132. In accordance with AASB 9, the initial recognition of these instruments requires the application of an effective interest rate to determine amortised cost. The Group has applied a market-based interest rate of 16% to discount future cash flows, based on prevailing industry finance rates for comparable instruments. This rate reflects the Group's best estimate of the cost of capital for unsecured, subordinated funding in the current market environment. The determination of the effective interest rate involves significant judgement and is sensitive to changes in market conditions. Any future reassessment of the discount rate or expected cash flows may result in a material adjustment to the carrying amount of the preference share liability.

5. PARENT ENTITY INFORMATION

Information relating to Harris Technology Group Limited	2026	2025
Parent	**$**	**$**
Current Assets	-	1,019,755
Non-Current Assets	3,461,753	4,592,824
Total Assets	**3,461,753**	**5,612,579**
Current Liabilities	-	(489,561)
Non-Current Liabilities		(2,361,219)
Total Liabilities	**-**	**(2,850,780)**
Net Assets	**3,461,753**	**2,761,799**
Contributed equity	20,473,106	19,432,206
Convertible Option reserve	-	230,487
Share Option reserve	77,357	
Accumulated losses	(17,088,710)	(16,900,894)
Total equity	**3,461,753**	**2,761,799**
Total comprehensive profit/(loss) of the parent entity	**(187,816)**	**(2,331,915)**

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

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

Significant accounting policies

The accounting policies of the parent entity are consistent with those of the consolidated entity, as disclosed in note 2, except for the following:

- Investments in subsidiaries are accounted for at cost, less any impairment, in the parent entity.
- Dividends received from subsidiaries are recognised as other income by the parent entity and its receipt may be an indicator of an impairment of the investment.

6. CONTINGENCIES OF THE PARENT ENTITY

The parent entity has no contingent liabilities as at 30 June 2026 (2025: Nil).

The parent entity has no capital commitments for property, plant and equipment as at 30 June 2026 (2025: Nil).

Notes to the Consolidated Financial Statements

(for the financial year ended 30 June 2026)

7. REVENUE

7 (a) Sales revenue	2026 $	2025 $
Sale of goods (Point in time)	17,162,846	13,829,922
Total sales revenue	**17,162,846**	**13,829,922**

7 (b) Other income	2026 $	2025 $
Interest received	42,616	4,241
Sundry income	179	26,951
Total other income	**42,795**	**31,192**

The Group's performance obligations are satisfied at a point in time upon transfer of control of goods to customers. The transaction price represents the amount expected to be received from customers, net of any discounts, refunds and returns.

8. EXPENSES

8 (a) Depreciation and amortisation expenses	2026 $	2025 $
Property, plant and equipment	31,379	26,744
Right-of-use assets	135,815	135,816
Total depreciation and amortisation expenses	**167,194**	**162,560**

8 (b) Sales transaction expenses	2026 $	2025 $
Selling expenses	1,902,292	2,187,405
Bank fees	11,667	6,217
Total transaction expenses	**1,913,959**	**2,193,622**

8 (c) Finance costs	2026 $	2025 $
Interest expenses – related party loans	102,060	120,410
Interest expense – ROU liability	65,710	72,946
Interest expense – redeemable preference shares	110,458	33,035
Interest expense - bank interest	294	-
Total finance costs	**278,522**	**226,391**

Notes to the Consolidated Financial Statements

(for the financial year ended 30 June 2026)

9. INCOME TAX

	2026 $	2025 $
Current tax	-	-
Deferred tax	-	-
Income tax expense	**-**	**-**
A reconciliation between tax expense and the product of accounting profit/(loss) before income tax multiplied by the Group's applicable income tax rate is as follows:		
Profit/(loss) before income tax expense	**(120,916)**	**(958,240)**
At the Group's statutory income tax rate of 25% (2025: 25%)	(30,229)	(239,560)
Tax effect amounts which are not deductible / (taxable) in calculating taxable income:	(38,798)	(23,436)
Deferred tax assets not recognised – current year	69,027	262,996
Deferred tax assets prior year - reversed	-	-
Income tax expense	**-**	**-**

Deferred Tax Asset recognition

The Directors have determined that it is not probable there will be sufficient future taxable profits against which to offset unutilised tax losses and temporary differences as at 30 June 2026. Accordingly, no deferred tax asset has been recognised in respect of losses incurred during the year.

The total amount of tax losses not recognised for deferred tax purposes at 30 June 2026 is $8,878,113.

The ability to utilise these tax losses in future periods is subject to the Group satisfying the relevant criteria under Australian tax legislation, including the continuity of ownership test and/or the same business test. The assessment of the probability of sufficient future taxable profits and the availability of losses under applicable integrity rules will be re-evaluated at each reporting date.

Reconciliation of unutilised losses

	2026 $	2025 $
Brought forward	8,602,003	7,550,018
Current year tax loss	276,110	1,051,984
Carried forward	**8,878,113**	**8,602,003**

10. EARNINGS PER SHARE

Basic earnings per share is calculated by dividing net profit 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 is calculated by dividing the net profit for the year attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares.

The following reflects the income and share data used in the calculations of basic and diluted earnings per share:

	2026	2025
Basic and diluted earnings per share (cents)		
Basic and diluted earnings per share	(0.04)	(0.29)
Basic and diluted earnings per share from total comprehensive income	**(0.04)**	**(0.29)**
Total comprehensive profit for the year ($)	(120,916)	(958,250)
Weighted average number of ordinary shares used in calculating basic earnings per share	329,702,753	328,965,159
Weighted average number of ordinary shares used in calculating diluted earnings per share	329,702,753	328,965,159

As at 30 June 2026 and 30 June 2025 the issue of potential ordinary shares was assessed to be non-dilutive and consequently diluted earnings per share is equal to basic earnings per share.

Notes to the Consolidated Financial Statements

(for the financial year ended 30 June 2026)

11. CASH AND CASH EQUIVALENTS

	2026 $	2025 $
Cash at bank	1,932,975	1,863,483
Total cash and cash equivalents	**1,932,975**	**1,863,483**

Reconciliation of net loss after tax to net operating cash flows	**2026 $**	**2025 $**
Net (loss) after tax	**(120,916)**	**(958,240)**
Non-cash items		
Interest expenses	278,228	226,391
Depreciation and amortisation	167,194	162,560
Share Option Reserve	77,357	
TOTAL non-cash items	**522,779**	**388,951**
Changes in operating assets and liabilities		
Decrease in trade and other receivables	220,772	182,615
Decrease/(Increase) in prepayments and deposits	(133,396)	274,674
Decrease in inventories	25,352	357,134
Decrease/(Increase) in trade and other payables	563,473	(773,991)
Increase in employee benefit liabilities	16,167	(1,460)
TOTAL changes in operating assets and liabilities	**692,368**	**38,972**
Net cash flows provided by/(used in) operating activities	**1,094,231**	**(530,317)**

12. TRADE AND OTHER RECEIVABLES

	2026 $	2025 $
Trade and other receivables	729,124	998,210
Allowance for expected credit losses	-	(48,314)
Total trade and other receivables	**729,124**	**949,896**

	2026 $	2025 $
Current		
30 days	705,098	962,224
60 days	-	35,396
90 days +	24,026	590
Total	**729,124**	**998,210**

Trade and other receivables are usually non-interest bearing, unsecured and generally payable on no more than 30-day terms.

Past due but not impaired receivables	At balance date no significant trade and other receivables were past due but not impaired.
Impaired receivables	At balance date, other than debtors that have been provided for as a doubtful from the prior year, no other receivables have been determined to be impaired.
Credit risk	The Group has no significant credit risks identified at 30 June 2026. The sales of goods receivable balances outstanding are within the terms of the customer agreements and are considered to be of high credit quality.

Allowance for expected credit losses movement	2026 $	2025 $
Opening Balance	48,314	48,314
Increase/(Decrease) in receivable allowance	(48,314)	0
Closing Balance	**0**	48,314

The Group applies the simplified approach under AASB 9 and recognises lifetime expected credit losses for trade receivables. The ECL allowance decreased to nil following an individual assessment of all trade receivables. Uncollectible balances were written off, and the remaining balances were assessed as recoverable at 30 June 2026

13. INVENTORIES

	2026 $	2025 $
Finished goods	3,029,777	3,089,695
Provision for stock obsolescence	(131,044)	(165,610)
Total inventories	**2,898,733**	**2,924,085**

The cost of inventories recognised as an expense within cost of sales during the year was $11,416,443 (2025: $8,855,917), including inventory write-downs of 34,566 (2025: 109,856).

14. PREPAYMENTS AND DEPOSITS

	2026 $	2025 $
Prepayments	410,056	276,660
Deposits	1,240	1,240
Total prepayments and deposits	**411,296**	**277,900**

15. PROPERTY, PLANT AND EQUIPMENT

	Office and warehouse equipment $	Furniture & Fixtures $	Total $
Gross carrying amount			
At 1 July 2025	133,148	20,796	153,944
Additions – assets acquired	5,200	-	5,200
Disposal	-	-	-
At 30 June 2026	**138,348**	**20,796**	**159,144**

Accumulated Depreciation			
At 1 July 2025	85,509	15,328	100,836
Depreciation for the year	25,911	5,468	31,379
Disposal – reversal depreciation	-	-	-
At 30 June 2026	**111,420**	**20,796**	**132,216**
Net carrying amount			
At 30 June 2025	47,663	5,444	53,107
At 30 June 2026	**26,928**	**-**	**26,928**

16. RIGHT-OF-USE ASSETS

	2026 $	2025 $
Buildings right-of-use assets cost	1,493,966	1,683,521
Less: Accumulated depreciation	(633,807)	(538,330)
Carrying value	**860,159**	**1,145,191**

The Group leases land and buildings for its office and warehouse under an agreement of two further terms of three years each. Expiry date of the term being 4 May 2029 and renewal 6 months prior to the expiry date of 4 May 2029.

Reconciliations

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

	Buildings right-of-use $
Opening carrying value at 1 July 2025	1,145,191
Depreciation expense	(135,815)
Lease adjustment	(149,217)
At 30 June 2026	**860,159**

17. TRADE AND OTHER PAYABLES

	2026 $	2025 $
Trade payables	2,005,485	1,456,423
Other payables	114,520	100,109
Total trade and other payables	**2,120,005**	**1,556,532**

Terms and conditions of the above trade and other payables:

(i) Trade payables are non-interest bearing and are normally settled on 30 days EOM terms.

(ii) Other creditors are non-interest bearing and are normally payable within 30 and 90 days.

Fair value

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

Foreign exchange and interest rate risk

Detail regarding foreign exchange and interest rate risk exposure is disclosed in note 3.

Notes to the Consolidated Financial Statements

(for the financial year ended 30 June 2026)

18. BORROWINGS

	2026 $	2025 $
Unsecured		
Related party loans (Note 25)	1,245,458	1,954,164
Total borrowings	**1,245,458**	**1,954,164**

Opening balance	1,954,164	1,728,447
Interest	102,060	120,411
Proceeds from borrowings	-	400,000
Non-cash settlement	(6,955)	(4,694)
Repayment of borrowings	(803,811)	(290,000)
Closing balance	**1,245,458**	**1,954,164**

19. LEASE LIABILITIES

	2026 $	2025 $
Lease liabilities – current	128,182	137,447
Lease liabilities – non-current	901,738	1,184,753
Total lease liabilities	**1,029,920**	**1,322,200**

20. EMPLOYEE BENEFIT LIABILITIES

	2026 $	2025 $
Current		
Annual leave	114,268	109,760
Long service leave	39,596	16,190
Total current	**153,864**	**125,950**
Non-current		
Annual Leave	65,395	67,426
Long service leave	42,559	52,275
Total non-current	**107,954**	**119,701**

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

Movement in liabilities - Annual Leave	2026 $	2025 $
Opening balance	**177,185**	**191,722**
Expense recognition	130,114	121,370
Leave taken	(127,636)	(135,907)
Closing balance	**179,663**	**177,185**

Movement in liabilities - Long Service Leave	2026 $	2025 $
Opening balance	68,466	55,389
Expense recognition	21,452	29,149
Leave taken	(7,763)	(16,072)
Closing balance	**82,155**	**68,466**

21. REDEEMABLE PREFERENCE SHARES

On 14 March 2025, the Company issued 44,870,322 redeemable preference shares to FSP Technology Inc. for a subscription value of $897,406, under a broader share and redeemable preference share agreement amounting to a total of $1,494,000. The preference shares were non-voting, carried no dividend or participation rights, and were redeemable in cash on 14 March 2027 unless converted earlier, with conversion available at the holder's election or mandatorily if the Company's ordinary share VWAP equalled or exceeded $0.04 for 15 consecutive trading days.

The instrument was classified on initial recognition as a compound financial instrument under AASB 132, comprising a financial liability of $666,919 (measured at present value using a market rate of 16%) and an equity component of $230,487, recognised in the Convertible Option Reserve.

On 25 June 2026, FSP Technology Inc. converted its entire holding of redeemable preference shares into 44,870,322 fully paid ordinary shares in the Company at a conversion price of $0.02 per share, representing a strategic investment of approximately $897,000. Following conversion, the Company had no remaining redeemable preference shares on issue.

On conversion, the carrying amount of the financial liability component (initial value of $666,919 plus accrued interest of $143,494 recognised from initial entry — Note 8(c)) was de-recognised, and the Convertible Option Reserve of $230,487 was reclassified to contributed equity, together with the liability component, as part of the increase in ordinary share capital during the year (Note 22).

	2026	**2025**
	$	**$**
Financial liability – initial value	699,954	666,919
Accrued interest expense	110,458	33,035
Total Financial liability	**810,412**	699,954
Convertible option reserve (equity)	230,487	230,487
Converted to capital	**1,040,899**	-
Remaining Liability and Reserve	-	930,441

Interest expense of $ 110,458 was accrued during FY26 (prior to conversion) using the effective interest method.

22. CONTRIBUTED EQUITY

Issued and paid-up capital	2026 $	2025 $
Ordinary shares fully paid (net of equity raising costs)	19,228,277	18,187,378
Contributed equity	**19,228,277**	**18,187,378**

Movements in ordinary shares on issue	Number of Shares	2026	2025
Opening balance		328,965,159	299,135,481
Ordinary shares issued during the year		44,870,322	29,829,678
Closing balance		**373,835,481**	**328,965,159**

Terms and conditions of ordinary shares

Ordinary shares have the right to receive dividends as declared and, in the event of winding up the Company, to participate in the proceeds from the sale of all surplus assets in proportion to the number and amounts paid up on shares held. Ordinary shares entitle their holder to one vote, either in person or by proxy, at a meeting of the Company.

Capital management

The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios to support its business and maximise the shareholder's value.

The Group manages its capital structure and makes adjustments to it in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may return capital to shareholders or issue new shares. The Group monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt.

23. ACCUMULATED LOSSES

	2026 $	2025 $
Balance at beginning of financial year	(16,973,213)	(16,014,973)
Net loss for the year	(120,916)	(958,240)
Balance at end of financial year	**(17,094,129)**	**(16,973,213)**

24. SHARE OPTION RESERVE

On 9 January 2026, the Company granted 15,000,000 options to eligible employees at an exercise price of $0.015 per option. The grant-date fair value was determined using the Black-Scholes option pricing model. The valuation used a share price of $0.009, an exercise price of $0.015, expected volatility of 72.39%, an expected option life of approximately 1.98 years, a risk-free interest rate of 4.08% and an expected dividend yield of nil.

The Company also proposed granting 9,000,000 options to directors, subject to shareholder approval. The total fair value of the director options was $85,295 and is being recognised over the service period from 9 January 2026 to 31 December 2027. Accordingly, an expense of $20,348 was recognised for the period from 9 January 2026 to 30 June 2026.

During the year, the Group recognised a total share-based payment expense of $77,357 within employee benefits expense, comprising $57,009 relating to employee options and $20,348 relating to director options. A corresponding amount was recognised in the Share Option Reserve.

Share Option Reserve	2026	2025
Opening balance	-	-
Employee option reserve	57,009	-
Director option reserve	20,348	-
Closing balance	77,357	-

25. RELATED PARTY LOANS

The loan balances are set out as below:

Name of director	2026 $	2025 $
Garrison Huang	1,245,458	1,954,164
Total related party loans	**1,245,458**	**1,954,164**

The facility is interest only, with a fixed interest rate of 6% effective from 1 July 2025, matures on 30 September 2027.

The loan facility previously had a maturity of 30 September 2026 and was extended to 30 September 2027 on 30 June 2026. Mr Huang has committed a total facility of $3M

At 30 June 2026, the Group had access to:

	2026 $	2025 $
Cash advance facility	3,000,000	4,000,000
Drawn balance	(1,245,458)	(1,954,164)
Undrawn balance	**1,754,542**	**2,045,836**

26. CONTINGENT ASSETS AND LIABILITIES

The Group has no contingent assets and no contingent liabilities which require disclosure.

27. SIGNIFICANT EVENTS AFTER THE BALANCE DATE

No matters or circumstances have 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.

28. AUDITOR'S REMUNERATION

	2026 $	2025 $
Audit and review of the financial report of Group for the year	90,000	89,000
Total auditors' remuneration	**90,000**	**89,000**

29. RELATED PARTY TRANSACTIONS

(a) Subsidiary

The consolidated financial statements include the financial statements of Harris Technology Group Limited and the subsidiaries listed in the following table:

		% of Equity interest	
Name of entity	**Country of Incorporation**	**2026**	**2025**
APCA Trading Pty Ltd	Australia	100	100
Harris Technology Pty Ltd	Australia	100	100

(b) Ultimate parent

The consolidated financial statements include the financial statements of Harris Technology Group Limited and its controlled entities. Harris Technology Group Limited is the ultimate parent company.

(c) Inter-group transactions

Loans

The Company entered into intercompany loan arrangements with wholly-owned subsidiaries within the Group to support working capital requirements. The loans are repayable on call and are non-interest bearing. All intercompany loan balances were eliminated on consolidation as at 30 June 2026.

(d) Other related party transactions

During the financial year ended 30 June 2026, there were a total of $1,245,458 Directors' loans reported outstanding at the end of the period. Refer to note 25 (2025: $1,954,164). All agreements bear interest at 6% unless otherwise stated.

Refer to section 6e. of Remuneration Report for more details relating to other related party transactions.

30. KEY MANAGEMENT PERSONNEL

The total remuneration paid to KMP of the Company and the Group during the year are as follows:

	2026 $	2025 $
Short-term employee benefits	134,000	204,000
Post-employment benefits	6,000	13,800
Share-based benefits	20,348	
Total	**160,348**	**217,800**

Short-term employee benefits

These amounts include fees and benefits paid to the non-executive Chair and non-executive directors as well as all salary, paid leave benefits, fringe benefits and cash bonuses awarded to executive directors and other KMP.

Post-employment benefits

These amounts are superannuation contributions made during the year.

Share-based benefits

These amounts represent the expense related to the participation of KMP in equity-settled benefit schemes as measured by the fair value of the options, rights and shares granted on grant date.

Further information in relation to KMP remuneration can be found in the Directors' Report.

31. SEGMENT REPORTING

Identification of reportable segments

The Group has identified its operating segments 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 the performance of the Group and determining investment requirements. The operating segments are based on the manner in which services are provided to the market.

The Group consists of one business segment which operates in one geographical area, being Australia

Harris Technology Group Limited and controlled entities
Consolidated entity disclosure statement

As at 30 June 2026

Entity name	Entity type	Place formed / Country of incorporation	Ownership interest%	Tax residency
Harris Technology Group Limited	Body corporate	Australia	100.00%	Australia
APCA Trading Pty Ltd	Body corporate	Australia	100.00%	Australia
Harris Technology Pty Ltd	Body corporate	Australia	100.00%	Australia

DIRECTOR'S DECLARATION

(for the financial year ended 30 June 2026)

In accordance with a resolution of the directors of Company Harris Technology Group Limited and its controlled

entities, the directors of the company declare that:

1. The financial statements and notes of Harris Technology Group Limited and its controlled entities for the financial year ended 30 June 2026 are in accordance with the *Corporations Act 2001*, including:

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

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

2. The financial statements and notes also comply with International Financial Reporting Standards as disclosed in Note 2(b).

3. In the directors' opinion, there are reasonable grounds to believe that Harris Technology Group Limited will be able to pay its debts as and when they become due and payable.

4. The directors have received the declarations required by section 295A of the *Corporations Act 2001* from the Chief Executive Officer and Chief Financial Officer for the financial year ended 30 June 2026.

5. In the directors' opinion, the information disclosed in the attached Consolidated Entity Disclosure Statement is true and correct.

The Company and its wholly owned subsidiaries have entered into a deed of cross guarantee under which the Company and its subsidiaries guarantee the debts of each other. At the date of this declaration, there are reasonable grounds to believe that the entities that are parties to the deed will be able to meet any obligations or liabilities to which they are, or may become, subject by virtue of the deed.

On behalf of the Board

Alan Sparks

Non-Executive Chairman

SW Accountants & Advisors

Take the lead

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HARRIS TECHNOLOGY GROUP LIMITED

Report on the Audit of the Financial Report

Opinion

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

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

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

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

Basis for Opinion

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

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

Key Audit Matters

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

Valuation of inventories ($2.9M)	
Key audit matter	**How our audit addressed the key audit matter**
Valuation of inventories is a key audit matter due to the: • Size and importance of inventories to the Group’s financial statements (being 42% of total assets); and • Judgement applied by the Group in determining the provision for stock obsolescence, and the resulting audit effort for us to challenge the appropriateness of the Group’s provisioning against accounting standard requirements. We focused on the condition and obsolescence of inventories, and the Group's ability to realise inventories at amounts exceeding cost due to the nature of the Group’s inventories. The Group’s key accounting policies and disclosures related to this matter are covered in Notes 2(h), 4 and 13 to the Financial Statements.	Our audit procedures included: • Obtaining an understanding of the Group’s key processes and controls related to inventory provisioning; • Evaluating the appropriateness of the Group’s inventory provisioning policies and method against the requirements of the accounting standards; • Attending a sample of inventory counts across the Group’s warehouse locations, to observe the condition of a sample of inventories held at year end; • Assessing the historical accuracy of the Group’s inventory provisioning against actual outcomes, to inform our risk assessment and further audit procedures. • Analysing inventory by ageing categories per the Group’s inventory ageing reports to highlight slow-moving inventories at higher risk of write-down and to inform our assessment of the provision recognised by the Group at year end. We checked a sample of key inputs to the Group’s ageing reports to underlying documentation such as purchase invoices; • For a sample of inventories sold subsequent to the year end, we compared inventory cost to subsequent sales price information; • Challenging the Group’s provision, based on the results of our testing and by using our knowledge of the Group’s products, understanding of consumer preferences and past Group performance; • Assessing the adequacy of the Group’s disclosures on this matter based on the results of our work and against accounting standard requirements.

Information Other than the Financial Report and Auditor’s Report Thereon

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

Our opinion on the financial report does not cover the other information and accordingly we do not express an audit opinion or any form of assurance conclusion thereon, with the exception of the Remuneration Report and our related assurance conclusion.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibilities of the Directors for the Financial Report

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

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

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

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

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

ii. the consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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

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

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

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

Report on the Remuneration Report

Opinion on the Remuneration Report

We have audited the Remuneration Report included in pages 16 to 21 of the directors' report for the year ended 30 June 2026.

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

Responsibilities

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

SW Audit
Chartered Accountants

Matthew Hingeley
Partner
Melbourne, 31 August 2026

Additional Information

In accordance with ASX Listing Rule 4.10, the Company provides the following information to shareholders not elsewhere disclosed in this Annual Report. The information provided is current as at 17 August 2026.

Corporate Governance Statement

The Company's Directors and management are committed to conducting the Group's business in an ethical manner and in accordance with the highest standards of corporate governance. The Company has adopted and substantially complies with the ASX Corporate Governance Principles and Recommendations (Fourth Edition) to the extent appropriate to the size and nature of the Group's operations.

The Company has prepared a statement which sets out the corporate governance practices that were in operation throughout the financial year for the Company, identifies any Recommendations that have not been followed, and provides reasons for not following such Recommendations (Corporate Governance Statement).

In accordance with ASX Listing Rules 4.10.3 and 4.7.4, the Corporate Governance Statement will be available for review on Harris Technology Group Limited's website (www.ht8.com.au/investor-relations/corporate-governance) and will be lodged together with an Appendix 4G with ASX at the same time that this Annual Report is lodged with ASX.

The Appendix 4G will particularise each Recommendation that needs to be reported against by Harris Technology Group Limited and will provide shareholders with information as to where relevant governance disclosures can be found.

The Company's corporate governance policies and charters are all available on Harris Technology Group Limited's website (www.ht8.com.au/investor-relations/corporate-governance).

Substantial holders

As at the Reporting Date, the names of the substantial holders of Harris Technology and the number of equity securities in which those substantial holders and their associates have a relevant interest, as disclosed in substantial holding notices given to Harris Technology, are as follows:

Holder of Equity Securities	Class of Equity Securities	Number of Equity Securities held	% of total, issued securities capital in relevant class
Australian PC Accessories Pty Ltd	Ordinary Shares	88,440,872	23.66%
FSP Technology Inc	Ordinary Shares	74,700,000	19.98%

Number of holders

As at the Reporting Date, the number of holders in each class of equity securities:

Class of Equity Securities	Number of holders	Number on issue
Fully Paid Ordinary Shares	1,227	373,835,481
Directors/Employees options	18	24,000,000

Voting rights of equity securities

The only class of equity securities on issue in the Company which carries voting rights is ordinary shares.

1. Ordinary shares

At a general meeting of Harris Technology, every holder of ordinary shares present in person or by proxy, attorney or representative has one vote on a show of hands and on a poll, one vote for each ordinary share held. On a poll, every member (or his or her proxy, attorney or representative) is entitled to vote for each fully paid share held and in respect of each partly paid share, is entitled to a fraction of a vote equivalent to the proportion which the amount paid up (not credited) on that partly paid share bears to the total amounts paid and payable (excluding amounts credited) on that share. Amounts paid in advance of a call are ignored when calculating the proportion.

2. Options

Options do not have any voting rights.

Distribution of holders of equity securities

The distribution of holders of equity securities on issue in the Company as at the Reporting Date is as follows:

Distribution of ordinary shareholders

Holdings Ranges	Holders	Total Units	%
1 – 1,000	118	18,281	0.00
1,001 – 5,000	225	860,402	0.23
5,001 – 10,000	227	1,810,431	0.49
10,001 – 100,000	490	18,906,751	5.06
100,001 – 9,999,999,999	167	352,239,616	94.22
Totals	**1,227**	**373,835,481**	**100.00**

Distribution of option holders

Holdings Ranges	Holders	Total Units	%
1 – 1,000	0	0	0.00
1,001 – 5,000	225	0	0.00
5,001 – 10,000	227	0	0.00
10,001 – 100,000	490	0	0.00
100,001 – 9,999,999,999	7	24,000,000	100.00
Totals	**18**	**24,000,000**	**100.00**

Less than marketable parcels of ordinary shares (UMP Shares)

There are 765 holders of less than a marketable parcel ($500) of ordinary shares based on the closing market price of 2.1c per share at the Reporting Date.

Twenty largest shareholders

The Company only has one class of quoted securities, being ordinary shares. The names of the 20 largest holders of ordinary shares, and the number of ordinary shares and percentage of capital held by each holder as at 17 August 2026 is as follows:

AUSTRALIAN PC ACCESSORIES PTY LTD <GWH A/C>	88,440,872	23.66%
FSP TECHNOLOGY INC	74,700,000	19.98%
CITICORP NOMINEES PTY LIMITED	14,133,394	3.78%
MR KENNETH JOSEPH HALL <HALL PARK A/C>	13,000,000	3.48%
MR WEIYU ZHANG	12,244,086	3.28%
MR GARRISON WEI HUANG & MS XIAOYING TANG <DOUBLE EIGHT SUPER FUND	12,053,844	3.22%
FU-TIEN LEE	8,216,242	2.20%
MR JUNJI KAMOSHIDA	6,800,000	1.82%
MR RICHARD BLACK	5,500,000	1.47%
CHA SHIN CHI INVESTMENT CO LTD	5,488,969	1.47%
CORREIA SUPER INVEST PTY LTD <CORREIA INVT SF A/C>	5,000,000	1.34%
MR GARRISON HUANG & MS XIAOYING TANG <DOUBLE EIGHT SUPER FUND A/C>	4,618,749	1.24%
PING SHEN	4,545,455	1.22%
MISS PING YU	4,136,097	1.11%
MR A Z M REZWAN KHALEQUE & MRS ROZINA PARVIN <RXP FAMILY SUPERFUND A/C>	4,000,000	1.07%
UPTON HOLDINGS PTY LTD <UPTON PROPERTIES S/FUND A/C>	3,055,925	0.82%
BNP PARIBAS NOMINEES PTY LTD	3,020,969	0.81%
ARIAN PONY PTY LTD	2,500,000	0.67%
MS WEILI MA	2,415,602	0.65%
SPEKTRON INVESTMENTS PTY LIMITED	2,250,000	0.60%
Total Securities of Top 20 Holdings	**276,120,204**	**73.86%**
Total of Securities	**373,835,481**	


DELTA
ANYWARE
Notebook
VIRTUAL
REALITY
INFORMATION
Licensing
eset
TP-LINK
M2C
DISTRIBUTION
Networking
LINKBASIC
Refurbished Laptop
AUGMENTED
WOWBABY
DROBO
Printer
ECOMMERCE
charger
Speakers
BOOGIEBOARD
MOBILE
HARRISTECHNOLOGY
OWARE
HT8
Display
Storage
AEROCOOL
AZIO
EDIMAX
Monitor
PROMISE
Tablet
rapoo
ADESSO