**I SYNERGY GROUP LIMITED**
ACN: 613 927 361

# APPENDIX 4D
# HALF-YEAR REPORT

## 1. Company details

| | |
|---|---|
| Name of entity: | I Synergy Group Limited |
| ABN: | 51 613 927 361 |
| Reporting period: | For the half-year ended 30 June 2026 |
| Previous period: | For the half-year ended 30 June 2025 |

## 2. Results for announcement to the market

| | | | | AUD$ |
|---|---|---|---|---|
| Revenue from ordinary activities | down | 7.14% | to | 351,591 |
| Loss from ordinary activities after tax attributable to the owners of I Synergy Group Limited | up | 126.66% | to | (130,177) |
| Loss for the half-year attributable to the owners of I Synergy Group Limited | up | 126.66% | to | (130,177) |

***Dividend***

No dividend was recommended by the directors for the half-year ended 30 June 2026.

***Brief explanation of any figure reported above***

Please refer to review of operations and activities in the directors' report and half-year results announcement in this half-year report.

## 3. Net tangible liabilities

| | Reporting period Cents | Previous period Cents |
|---|---|---|
| Net tangible liabilities per ordinary share | 150.00 | 0.07 |

## 4. Control gained over entities

Not applicable.

## 5. Loss control over entities

Not applicable.

## 6. Details of associates and joint venture entities

Not applicable.

**7. Foreign entities to disclose which accounting standards are used in compiling the report**

The financial statements of the Group have been prepared in accordance with Australian Accounting Standards issued by Australian Accounting Standards Board, in compliance with International Financial Reporting Standards.

**8. Audit status**

The financial statements have been reviewed by the auditors and are not subject to any modification.

**9. Attachments**

The Interim Report of I Synergy Group Limited for the half-year ended 30 June 2026 is attached.

**10. Signed**

Signed ___________________________ Date: 28 August 2026

Heng Jee Meng (Anson)
Director

# I SYNERGY GROUP LIMITED

ACN: 613 927 361

## CONSOLIDATED INTERIM REPORT

for the half-year ended 30 June 2026

## CONTENTS

**I SYNERGY GROUP LIMITED**
ACN: 613 927 361

## CORPORATE DIRECTORY

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| | |
|---|---|
| Directors | Heng Jee Meng (Anson)<br>Dato' Teo Chee Hong<br>Derrick De Souza<br>Jiayi Yu<br>Dato Hoo Voo Him (Resigned on 11 March 2026) |
| Company Secretary | Louisa Ho |
| Registered Office | 24-26 Kent Street<br>Millers Point NSW 2000<br>Australia |
| Principal Places of Business | Malaysia<br>Unit 12-12, Tower A<br>The Vertical Business Suite<br>Bangsar South<br>No. 8, Jalan Kerinchi<br>59200 Kuala Lumpur<br>Malaysia<br><br>Indonesia<br>DBS Bank Tower 28 Floor Unit 2820-2821<br>Ciputra World One Jalan Prof. Dr. Satrio Kav 3-5<br>Jakarta Selatan 12940<br>Indonesia<br><br>Australia<br>Level 9, 505 Little Collins Street<br>Melbourne VIC 3000<br>Australia<br><br>British Virgin Islands<br>Trinity Chambers, PO Box 4301<br>Road Town, Tortola<br>British Virgin Islands |
| Share Register | Automic Registry Services<br>Level 5, 191 St Georges Terrace<br>Perth WA 6000<br>Australia |
| Auditor | In.Corp Audit & Assurance Pty Ltd<br>Level 1, 6-10 O'Connell Street<br>Sydney NSW 2000<br>Australia |
| Stock Exchange listing | I Synergy Group Limited shares are listed on the Australian Securities Exchange (ASX code: IS3) |
| Website | www.i-synergygroup.com |
| Corporate Governance Statement | www.i-synergygroup.com |

The directors present their report, together with the financial statements, on the Group (referred to hereafter as the "Consolidated entity") for the half-year ended 30 June 2026.

**Directors**

The following persons were directors of I Synergy Group Limited ("the Company") during the financial period and up to the date of this report, unless otherwise stated:

Heng Jee Meng (Anson) (Executive Chairman, Managing director) (appointed 23 July 2026)
Dato Teo Chee Hong (resigned as Deputy Chairman and Non-executive director on 23 July 2026; appointed as Non-Executive Deputy and Founder on 23 July 2026)
Derrick De Souza (Non-executive director)
Jiayi Yu (Non-executive director)
Dato Hoo Voo Him (Non-executive director) (Resigned on 11 March 2026)

**Company Secretary**

Louisa Ho

**Principal activities**

The Group primarily engages in offering affiliate marketing solutions to both advertisers and affiliates, operating within the digital marketplace. Additionally, we specialize in e-commerce services, blockchain and AI research and development, and serve as a solutions provider and software development entity, among other activities. There was no significant change in the nature of activities of the Group during the financial period.

**Dividends**

No dividend was recommended by the directors of the Company for the financial period.

**Review of operations**

For the half year ended 30 June 2026, we reported revenue of AUD$351,591, which is a slight decline of 7.14% compared to AUD$378,627 in the previous corresponding period. This decrease reflects the challenging market conditions the Group has been facing.

Despite these challenges, we've kept our operational costs low. Our strategy has been more defensive, focusing on maintaining stability rather than aggressive expansion during this tough period. Our team is working hard to develop strategies that will boost revenue while continuing to manage our expenses carefully. We're committed to finding new opportunities for growth without increasing our overheads.

Looking ahead, we are optimistic about the coming financial year and believe that our careful management and strategic planning will lead to better results in the second half.

**Events occurring after the reporting date**

On 23 July 2026, the Company entered into a non-binding Strategic Memorandum of Understanding with Macau Direch Investment Technology Comp0any Limited to collaborate on digital economy and emerging technology initiatives.

On 23 July 2026, the Company restructured its Board leadership for strategic growth, appointing Mr. Jee Meng (Anson) Heng as Executive Chairman and Managing Director, while Dato' Lawrence Teo transitioned to Founder and Non-Executive Deputy Chairman.

No other matter or circumstance have arisen since the end of the financial period which significantly affected, or may significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

**Business risks**

The Board and Management have identified the following specific risks relevant to the Company's current/on-going business and operations:

Competition and New Technologies

The industry in which the Consolidated entity is involved is subject to increasing domestic and global competition which is fast-paced and fast-changing. While the Consolidated entity will undertake all reasonable due diligence in its business decisions and operations, the Consolidated entity will have no influence or control over the activities or actions of its competitors, whose activities or actions may positively, or negatively affect the operating and financial performance of the Consolidated entity.

The Consolidated entity competes with other affiliate marketing companies who may introduce new products and services. While the Directors have no reason to believe that any of the Consolidated entity's products and services will become obsolete, if these new products and services are superior or perceived to be superior to the Consolidated entity products and services, and if the Consolidated entity is unable to offer these new products and services, then this may impact adversely on the Company's ability to compete in the market. Further expenditure on marketing and development may be required to make the Consolidated entity products and services commercially viable.

Competitors may attempt to compete with the Consolidated entity directly through technological innovation, marketing, or price discounting. The Consolidated entity may fail to anticipate and adapt to technology changes or customer expectations.

Research and Development Risk

In order to maintain the Consolidated entity's competitive position in the market, the Consolidated entity will undertake research and development from time to time. The Consolidated entity considers R&D to be a key means by which it will sustain its market position and grow its business. There is a risk that despite significant time and expenditure being applied to R&D projects, certain projects may not result in an advancement of the Company's technology and products. There is no guarantee that the Consolidated entity's R&D projects will be successful or prove to be commercially viable. The failure of an R&D project could have a materially adverse impact on the Consolidated entity's operations and financial performance.

Faults with Products and Services

Because the Consolidated entity's products are technologically complex, errors or defects may be identified by the Consolidated entity or its customers which could harm the Consolidated entity's reputation and business. Technology-based products often contain undetected errors when first introduced or when new versions or enhancements are released.

Though the Consolidated entity provides support to clients and is continuously updating and improving its products, there is a risk that the products provided are faulty or do not perform as intended. The Consolidated entity has a strategy in place to ensure that such faults are resolved prior to being provided to the customer, but in instances where a fault still occurs it could adversely impact the Consolidated entity brand and reputation.

Customers may need to engage with the Consolidated entity's customer service personnel in certain circumstances, such as if they have a question about its products or if there is a dispute. The Consolidated entity will continuously need to recruit and retain staff with interpersonal skills sufficient to respond appropriately to customer services requests. Poor customer service experiences may result in the loss of customers. If the Consolidated entity loses key customer service personnel or fails to provide adequate training and resources for customer service personnel, or if the computer systems relied on by customer service personnel are disrupted by technological failures, this could lead to adverse publicity, litigation, regulatory inquiries or a decrease in customers, all of which may negatively impact on the Consolidated entity's profitability.

International Operations

The Consolidated entity currently operates in Australia, Malaysia, Indonesia and British Virgin Islands. The Consolidated entity will also consider expanding into other markets internationally in the future. Therefore, the Consolidated entity will be exposed to risks relating to operating in those countries. Many of these risks are inherent in doing business internationally, and will include, but are not limited to:

- Changes in the regulatory environment;
- Trade barriers or the imposition of taxes;
- Difficulties with staffing or managing any foreign operations;
- Issues or restrictions on the free transfer of funds;
- Technology export or import restrictions; and
- Delays in dealing across borders caused by customers or regulatory authorities.

The Consolidated entity may make acquisitions of, or significant investments in, companies, products, technologies and products that are complementary to its business. Any such future transactions are accompanied by the risks commonly encountered in making acquisitions of companies, products and technologies, such as integrating cultures and systems of operation, relocation of operations, short term strain on working capital requirements, achieving the sales and margins anticipated and retaining key staff and customer and supplier relationships.

**Auditor's independence declaration**

The lead auditor's independence declaration for the half-year ended 30 June 2026 has been received and can be found on page 5 of the Interim Report.

This report is made in accordance with a resolution of the directors, pursuant to section 306(3)(a) of the Corporations Act 2001.

On behalf of the directors

Heng Jee Meng (Anson)
Director
28 August 2026

In.Corp
An ascentium Company

CHARTERED ACCOUNTANTS™
AUSTRALIA • NEW ZEALAND

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

**In.Corp Audit & Assurance Pty Ltd**
**ABN 14 129 769 151**

Level 1
6-10 O'Connell Street
SYDNEY NSW 2000

Suite 11, Level 1
4 Ventnor Avenue
WEST PERTH WA 6005

GPO BOX 542
SYDNEY NSW 2001

T +61 2 8999 1199
E team@incorpadvisory.au
W incorpadvisory.au

To the Directors of I Synergy Group Limited:

As lead auditor of the review of I Synergy Group Limited for the half-year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- no contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of I Synergy Group Limited and the entities it controlled during the half-year.

**In.Corp Audit & Assurance Pty Ltd**

**Volha Romanchik**
Director

31 August 2026

## CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE HALF-YEAR ENDED 30 JUNE 2026

| | Note | The Group<br>30 Jun 2026<br>AUD$ | <br>30 Jun 2025<br>AUD$ |
|---|---|---|---|
| Revenue | 6 | 351,591 | 378,627 |
| Cost of sales | | - | - |
| Gross profit | | 351,591 | 378,627 |
| Other income | | 252 | 47 |
| Selling and distribution costs | | (13,105) | (9,736) |
| Administrative expenses | | (457,145) | (410,715) |
| Finance costs | | (11,770) | (15,926) |
| **Loss before taxation** | 7 | (130,177) | (57,703) |
| Income tax expense | 8 | - | - |
| **Loss after taxation for the period** | | (130,177) | (57,703) |
| | | | |
| Other comprehensive income | | | |
| Items that may be reclassified subsequently to profit or loss | | | |
| Foreign currency translation differences | | 26,366 | (21,246) |
| Total comprehensive income for the period | | (103,811) | (78,949) |
| | | | |
| Loss attributable to: | | | |
| Members of the parent entity | | (130,177) | (57,433) |
| Non-controlling interest | | - | (270) |
| | | (130,177) | (57,703) |
| | | | |
| Total comprehensive income attributable to: | | | |
| Members of the parent entity | | (103,811) | (78,679) |
| Non-controlling interest | | - | (270) |
| | | (103,811) | (78,949) |
| | | | |
| | | **Cents** | **Cents** |
| Basic and diluted loss per share (cents) | 9 | (0.19) | (0.19) |

The annexed notes form an integral part of these financial statements.

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2026

| | Note | The Group 30 Jun 2026 AUD$ | 31 Dec 2025 AUD$ |
|---|---|---|---|
| **ASSETS** | | | |
| **CURRENT ASSETS** | | | |
| Cash and cash equivalents | 10 | 102,231 | 546,360 |
| Trade receivables | 11 | 65,056 | - |
| Other assets | 12 | 9,802 | 72,481 |
| Current tax receivables | | 3,079 | 3,213 |
| **TOTAL CURRENT ASSETS** | | 180,168 | 622,054 |
| **NON-CURRENT ASSETS** | | | |
| Plant and equipment | | 5,706 | 6,901 |
| Right-of-use assets | | - | 2,956 |
| Development costs | 14 | - | - |
| **TOTAL NON-CURRENT ASSETS** | | 5,706 | 9,857 |
| **TOTAL ASSETS** | | 185,874 | 631,911 |
| **LIABILITIES** | | | |
| **CURRENT LIABILITIES** | | | |
| Payables | 15 | 402,685 | 478,652 |
| Amount due to a Director | 16 | 143,416 | 632,151 |
| Amount due to a Shareholder | 16 | 437,611 | - |
| Lease liabilities | | - | 3,064 |
| Deferred revenue | 17 | 182,073 | 377,523 |
| **TOTAL CURRENT LIABILITIES** | | 1,165,785 | 1,491,390 |
| **NON-CURRENT LIABILITIES** | | | |
| Deferred revenue | 17 | 65,833 | 142,453 |
| **TOTAL NON-CURRENT LIABILITIES** | | 65,833 | 142,453 |
| **TOTAL LIABILITIES** | | 1,231,618 | 1,633,843 |
| **NET ASSETS** | | (1,045,744) | (1,001,932) |
| **EQUITY** | | | |
| Issued capital | 18 | 11,146,030 | 10,965,970 |
| Merger reserve | | (1,042,123) | (1,042,123) |
| Foreign currency translation reserve | | (364,449) | (390,815) |
| Option reserve | | 2,947,649 | 3,067,709 |
| Accumulated losses | | (13,732,851) | (13,602,673) |
| **Total equity attributable to equity holders of the Company** | | (1,045,744) | (1,001,932) |
| Non-controlling interest | | - | - |
| **TOTAL EQUITY** | | (1,045,744) | (1,001,932) |

The annexed notes form an integral part of these financial statements.

**I SYNERGY GROUP LIMITED**
ACN: 613 927 361

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE HALF-YEAR ENDED 30 JUNE 2026

| | Ordinary Capital AUD$ | Accumulated losses AUD$ | Foreign Currency Translation Reserve AUD$ | Option Reserve AUD$ | Merger Reserve AUD$ | Non-Controlling Interest AUD$ | Total AUD$ |
|---|---|---|---|---|---|---|---|
| **Balance 1 January 2026** | 10,965,970 | (13,602,673) | (390,815) | 3,067,709 | (1,042,123) | - | (1,001,932) |
| Loss attributable to members of the parent entity | - | (130,178) | - | - | - | - | (130,178) |
| Foreign currency translation differences | - | - | 26,366 | - | - | - | 26,366 |
| **Transactions with owners in their capacity as owners** | | | | | | | |
| Shares issued during the year | 60,000 | - | - | | - | - | 60,000 |
| Shares issued on exercise of options | 120,060 | - | - | (120,060) | - | - | - |
| **Balance 30 June 2026** | 11,146,030 | (13,732,851) | (364,449) | 2,947,649 | (1,042,123) | - | (1,045,744) |
| | | | | | | | |
| **Balance 1 January 2025** | 8,970,576 | (13,209,095) | (309,226) | 3,067,709 | (1,042,123) | 37,511 | (2,484,648) |
| Loss attributable to members of the parent entity | - | (57,433) | - | - | - | - | (57,433) |
| Loss attributable to non-controlling interest | - | - | - | - | - | (270) | (270) |
| Foreign currency translation differences | - | - | (21,246) | - | - | - | (21,246) |
| **Transactions with owners in their capacity as owners** | | | | | | | |
| Shares issued during the year | 1,469,125 | - | - | - | - | - | 1,469,125 |
| **Balance 30 June 2025** | 10,439,701 | (13,266,528) | (330,472) | 3,067,709 | (1,042,123) | 37,241 | (1,094,472) |

The annexed notes form an integral part of these financial statements.

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF-YEAR ENDED 30 JUNE 2026

| | The Group | |
|---|---|---|
| | **30 Jun 2026 AUD$** | **30 Jun 2025 AUD$** |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from customers | 36,394 | 27 |
| Payments to suppliers and employees | (415,215) | (283,689) |
| Finance costs | (11,770) | (15,926) |
| Income tax refund | - | 5,037 |
| Net cash used in operating activities | (390,591) | (294,551) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Purchase of plant and equipment | - | (379) |
| Net cash used in investing activities | - | (379) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Proceeds from issue of shares | - | 1,147,908 |
| Repayment of director's loan | (51,027) | - |
| Repayment of lease liabilities | (2,511) | (2,431) |
| Net cash (used in)/provided by financing activities | (53,538) | 1,145,477 |
| Net (decrease)/increase in cash and cash equivalents | (444,129) | 850,547 |
| Cash and cash equivalents at the beginning of the financial period | 546,360 | 39,644 |
| Cash and cash equivalents at the end of the financial period | 102,231 | 890,191 |

The annexed notes form an integral part of these financial statements.

## 1. GENERAL INFORMATION

The Company is a public company limited by shares and is incorporated under the Corporations Act 2001. The domicile of the Company is Australia. The registered office and principal place of business are as follows:

| | | |
|---|---|---|
| Registered office | : | 24-26 Kent Street<br>Millers Point NSW 2000<br>Australia |
| Principal places of business | : | Unit 12-12, Tower A<br>The Vertical Business Suite<br>Bangsar South<br>No. 8, Jalan Kerinchi<br>59200 Kuala Lumpur<br>Malaysia |
| | | DBS Bank Tower 28 Floor Unit 2820-2821<br>Ciputra World One Jalan Prof. Dr. Satrio Kav 3-5<br>Jakarta Selatan 12940<br>Indonesia |
| | | Level 9, 505 Little Collins Street<br>Melbourne VIC 3000<br>Australia |
| | | Trinity Chambers, PO Box 4301<br>Road Town, Tortola<br>British Virgin Islands |

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 28 August 2026.

## 2. PRINCIPAL ACTIVITIES

The Company is principally engaged as a holding company for its businesses. The principal activities of the subsidiaries are providing affiliate marketing solutions to advertisers and affiliates. There was no significant change in the nature of activities of the Company during the period.

## 3. BASIS OF PREPARATION

The financial statements cover I Synergy Group Limited as a consolidated entity (“the Group”) consisting of I Synergy Group Limited and the entities it controlled at the end of, or during, the half-year ended 30 June 2026.

These general purpose financial statements for the interim half-year reporting period ended 30 June 2026 (“Consolidated Interim Financial Report”) have been prepared in accordance with AASB 134: Interim Financial Reporting and the Corporations Act 2001. International Financial Reporting Standard (“IFRS”) form the basis of Australian Accounting Standards (“AAS”) adopted by the Australian Accounting Standard Board (“AASB”). The Consolidated Interim Financial Report also complies with International Accounting Standards IAS 34: Interim Financial Reporting.

## 3. BASIS OF PREPARATION (CONT'D)

The Consolidated Interim Financial Report does not include all of the information required for an annual financial report and should be read in conjunction with any public announcements made by the Company in accordance with the continuous disclosure requirements arising under the Corporations Act 2001 and ASX Listing Rules.

The individual financial statements of each entity in the Group are presented in the currency of the primary economic environment in which the entity operates, which is the functional currency. For the purposes of the Consolidated Interim Financial Report, the presentation currency used is Australian Dollars ("AUD"), unless otherwise stated.

## 4. MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policy information adopted by the Group in this Consolidated Interim Financial Report is consistent with those of the previous financial year and corresponding interim reporting period, unless otherwise stated.

**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 AASB that are mandatory for the current reporting period.

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

## 5. GOING CONCERN

The financial report has been prepared on a going concern basis, which assumes that the Group will continue its operations and will be able to realise its assets and discharge its liabilities in the ordinary course of business.

For the six-month period ended 30 June 2026, the Group incurred an operating loss of AUD$130,177 (2025: AUD$57,703) and recorded a net cash outflow from operating activities of AUD$441,618 (2025: AUD$294,551). As at 30 June 2026, the Group had a deficiency in net current assets of AUD$1,045,744 (31 December 2025: AUD$1,091,932).

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Group's ability to continue as a going concern and, therefore, its ability to realise its assets and discharge its liabilities in the ordinary course of business.

In assessing the appropriateness of the going concern basis of preparation, the Directors have considered the Group's current financial position, forecast cash requirements and the actions available to management to manage the Group's liquidity position.

The Directors have had regard to the following matters:

Capital Management and Funding

The Group continues to assess potential funding options, including capital raising opportunities and discussions with prospective investors. The timing, amount and completion of any future capital raising are subject to market conditions, investor participation, applicable regulatory requirements and the execution of appropriate arrangements.

No assumption has been made that any particular capital raising will be successfully completed unless sufficiently supported as at the date of this report.

Revenue and Commercial Opportunities

Management continues to pursue commercial opportunities within the Group's existing and complementary areas of business, including software and technology development, software and technology support services, subscription-based technology services, automation solutions and compliance integration services.

These activities are intended to broaden the Group's service offering and provide opportunities to develop additional and recurring revenue streams.

Certain commercial opportunities remain under discussion, development or negotiation as at the date of this report. Accordingly, the Directors have exercised appropriate caution in assessing the extent and timing of cash flows that may arise from these opportunities.

Regulatory and Compliance Development

As part of the Group's broader technology and digital infrastructure strategy, the Group is progressing an application for a digital asset-related licence, subject to the requirements, assessment and approval of the relevant regulatory authority.

In connection with this process, management is continuing to develop and maintain the Group's compliance and regulatory framework, including relevant governance procedures, compliance workflows, internal controls and standard operating procedures (SOPs) designed to support applicable regulatory requirements and the Group's proposed activities.

The Directors acknowledge that the licence application remains subject to regulatory review and approval, and there can be no assurance as to whether or when such approval will be obtained. Accordingly, the Directors have not assumed the successful grant of the licence, or any revenue dependent upon such licence, in determining the appropriateness of the going concern basis unless sufficiently supported at the date of this report.

Cost and Cash Flow Management

Management continues to monitor the Group's cash position and operating expenditure and, where appropriate, has the ability to adjust the timing and level of discretionary expenditure having regard to available financial resources and operational requirements.

The Group will continue to review its cost base and implement cost-control measures where considered appropriate, while maintaining the resources required to support its ongoing operations, software and technology services, business development and compliance activities.

The Directors acknowledge that the Group's ability to continue as a going concern is dependent upon a combination of factors, including its ability to manage operating cash flows, control expenditure, generate additional revenue and, where required, obtain additional funding.

Certain of these matters, including future capital raising, new commercial arrangements and regulatory approvals, are not wholly within the control of the Group and may not be completed, approved or generate cash flows within the timeframe or at the level anticipated.

Accordingly, a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern.

Notwithstanding the material uncertainty described above, after considering the Group's current circumstances, forecast cash requirements, existing and prospective software and technology service activities, cost management measures and the actions available to management, the Directors consider that there are reasonable grounds to believe that the Group will be able to continue as a going concern and meet its obligations as and when they fall due.

Accordingly, the Directors consider that the going concern basis of preparation remains appropriate.

Should the Group be unable to continue as a going concern, it may be required to realise its assets and discharge its liabilities other than in the ordinary course of business and at amounts different from those stated in the financial report.

The financial report does not include any adjustments relating to the recoverability or classification of recorded asset amounts, or to the amounts or classification of liabilities, that may be necessary should the Group be unable to continue as a going concern.

## 6. REVENUE

| | The Group | |
|---|---|---|
| | 30 Jun 2026 AUD$ | 30 Jun 2025 AUD$ |
| Revenue recognised over time | | |
| - License right to access | 250,392 | 378,627 |
| Revenue recognised at a point in time | | |
| - Technology services | 101,199 | - |
| | 351,591 | 378,627 |

## 7. LOSS BEFORE TAXATION

| | The Group | |
|---|---|---|
| | 30 Jun 2026 AUD$ | 30 Jun 2025 AUD$ |
| Loss before taxation is arrived at after charging/(crediting): | | |
| Amortisation of development costs | - | 53,117 |
| Audit fee | 10,195 | 8,220 |
| Depreciation of property, plant and equipment | 907 | 2,094 |
| Depreciation of right-of-use assets | 2,428 | 2,473 |
| Directors' remuneration: | | |
| - Salaries, fees, bonuses and allowances | 140,460 | 146,576 |
| - Defined contribution plan | 7,893 | 8,040 |
| Interest expense on financial liability not at FVTPL: | | |
| - Lease liabilities | 37 | 165 |
| - Others | 11,733 | 15,760 |
| Rental of equipment | - | 42 |
| Rental of premises | 4,956 | 4,147 |
| Employment costs: | | |
| - Salaries, bonuses, commissions and allowances | 60,557 | 42,303 |
| - Defined contribution plan | 5,948 | 5,364 |
| - Others | 2,844 | 3,276 |
| Interest income on financial assets that are: | | |
| - not at FVTPL | (252) | (47) |

## 8. INCOME TAX EXPENSE

There is no provision for taxation for the financial period as the Group has no taxable income.

A reconciliation of the income tax expense applicable to the profit before taxation at the statutory tax rate to the income tax expense at the effective tax rate of the Group is as follows:

| | The Group | |
|---|---|---|
| | 30 Jun 2026 AUD$ | 30 Jun 2025 AUD$ |
| Loss before taxation | (130,177) | (57,703) |
| Tax at the statutory tax rates | (31,242) | (13,849) |
| Tax effects of: | | |
| Non-deductible expenses and tax losses not recognised | 31,242 | 13,849 |
| Income tax expense for the financial period | - | - |

## 9. EARNINGS PER SHARE

| | The Group | |
|---|---|---|
| | 30 Jun 2026 AUD$ | 30 Jun 2025 AUD$ |
| Loss after taxation | (130,177) | (57,703) |
| Non-controlling interest | - | 270 |
| Loss after taxation attributable to the owners of the parent | (130,177) | (57,433) |

| | The Group | |
|---|---|---|
| | 30 Jun 2026 Number | 30 Jun 2025 Number |
| Basic earnings per share | | |
| Weighted average number of ordinary shares used in calculating basic loss per share | 69,671,758 | 30,432,185 |
| | Cents | Cents |
| Basic earnings per share | (0.19) | (0.19) |

## 10. CASH AND CASH EQUIVALENTS

| | The Group | |
|---|---|---|
| | 30 Jun 2026<br>AUD$ | 31 Dec 2025<br>AUD$ |
| Cash and bank balances | 102,231 | 546,360 |

## 11. TRADE RECEIVABLES

| | The Group | |
|---|---|---|
| | 30 Jun 2026<br>AUD$ | 31 Dec 2025<br>AUD$ |
| Trade receivables | 65,056 | - |

## 12. OTHER ASSETS

| | The Group | |
|---|---|---|
| | 30 Jun 2026<br>AUD$ | 31 Dec 2025<br>AUD$ |
| Other receivables | - | 532 |
| Deposits | 9,397 | 61,678 |
| Prepayments | - | 10,271 |
| Right-of-use assets | 405 | - |
| | 9,802 | 72,481 |

## 13. CONTROLLED ENTITIES

Details of the subsidiaries are as follows:

| | Principal place of business/Country of incorporation | Percentage owned (%) 30 Jun 2026 | Percentage owned (%) 31 Dec 2025 |
|---|---|---|---|
| I Synergy (Singapore) Pte. Ltd. ("ISS") | Singapore | 100 | 100 |
| ISG Technology Limited ("ISGT") | BVI | 100 | 100 |
| *Held by ISS* | | | |
| I Synergy Consolidated Sdn. Bhd. ("ISC") | Malaysia | 100 | 100 |
| PT Inovatif Sinergi Internasional ("PTISI") | Indonesia | 100 | 100 |
| *Held by ISC* | | | |
| Wyde Global Sdn. Bhd. ("WG") | Malaysia | 100 | 100 |
| I Synergy Universal Sdn. Bhd. ("ISU") | Malaysia | 100 | 100 |
| I Synergy Edutech Sdn. Bhd. ("ISE") | Malaysia | 100 | 100 |
| Ocean Nexus Sdn. Bhd. ("ONSB") | Malaysia | 100 | 100 |

## 14. DEVELOPMENT COSTS

| | The Group | |
|---|---|---|
| | **30 Jun 2026 AUD$** | **31 Dec 2025 AUD$** |
| Cost | | |
| Balance at beginning of period/year | 928,884 | 903,971 |
| Foreign currency translation differences | (38,724) | 24,913 |
| Balance at end of period/year | 890,160 | 928,884 |
| | | |
| Accumulated amortization | | |
| Balance at beginning of period/year | (928,884) | (851,016) |
| Amortisation during the financial period/year | - | (54,414) |
| Foreign currency translation differences | 38,724 | (23,454) |
| Balance at end of period/year | (890,160) | (928,884) |
| Carrying value at end of period/year | - | - |

The development costs are in respect of the software development of the affiliate marketing solutions and other related services.

## 15. PAYABLES

| | The Group | |
|---|---|---|
| | **30 Jun 2026 AUD$** | **31 Dec 2025 AUD$** |
| Current | | |
| Other payables | 303,533 | 303,179 |
| Accruals | 99,152 | 175,473 |
| | 402,685 | 478,652 |

## 16. AMOUNT DUE TO DIRECTOR AND SHAREHOLDER

The amount due to Dato Teo Chee Hong, a director of the Company, amounting to AUD$143,416 is secured, has no fixed terms of repayment and is non-interest bearing.

The amount due to Dato Hoo Voon Him, a shareholder and former director of the Company who resigned as a director on 11 March 2026, amounting to AUD$437,611, is secured, has no fixed terms of repayment and bears interest at 6.5%.

## 17. DEFERRED REVENUE

| | The Group | |
|---|---|---|
| | 30 Jun 2026 AUD$ | 31 Dec 2025 AUD$ |
| License right to access: | | |
| Current liabilities | 182,073 | 377,523 |
| Non-current liabilities | 65,833 | 142,453 |
| | 247,906 | 519,976 |

Deferred revenue represents the amount of transaction price received upfront and allocated to performance obligation in respect of software platform licences that are unsatisfied as at the end of the reporting period.

The software platform license provides for the rights to access the Group's affiliate marketing system as it exists throughout the licensed period. Licences that provide access are performance obligations satisfied over a certain period (between 3 years to 10 years) and therefore, deferred revenue is recognised over that licensed period.

The significant changes in the deferred revenue balance during the financial period/year are summarised below:

| | The Group | |
|---|---|---|
| | 30 Jun 2026 AUD$ | 31 Dec 2025 AUD$ |
| Deferred revenue balance at the beginning of the financial period/year recognised as revenue | 250,392 | 665,916 |

The following table shows revenue expected to be recognised in the future related to performance obligations that are unsatisfied (or partially satisfied) at the reporting date:

| | The Group | |
|---|---|---|
| | 30 Jun 2026 AUD$ | 31 Dec 2025 AUD$ |
| Financial year ending 31 December 2026 | 111,393 | 377,523 |
| Financial year ending 31 December 2027 | 117,499 | 122,612 |
| Financial year ending 31 December 2028 | 19,014 | 19,841 |
| | 247,906 | 519,976 |

## 18. ISSUED CAPITAL

| | The Group/The Company | | | |
|---|---|---|---|---|
| | **30 Jun 2026** | **31 Dec 2025** | **30 Jun 2026** | **31 Dec 2025** |
| | **Number of Shares** | | **AUD$** | **AUD$** |
| **Fully Paid-Up Ordinary Shares** | | | | |
| At 1.1.2026/2025 | 1,735,665,077 | 376,217,781 | 10,965,970 | 8,970,576 |
| Issuance of shares | 6,380,000 | 1,359,447,296 | 180,060 | 1,995,394 |
| Effect of share consolidation (25:1) | (1,672,363,210) | - | - | - |
| At 30.6.2026/31.12.2025 | 69,681,867 | 1,735,665,077 | 11,146,030 | 10,965,970 |

The holders of ordinary shares (except treasury shares) are entitled to receive dividends as and when declared by the Company and are entitled to one vote per ordinary share at meetings of the Company. The ordinary shares have no par value.

## 19. SIGNIFICANT RELATED PARTY DISCLOSURES

### (a) Identifies of Related Parties

Parties are considered to be related to the Group if they have the ability, directly or indirectly, to control or jointly control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group or the Company and the party are subject to common control.

In addition to the information detailed elsewhere in the financial statements, the group has related party relationships with its directors, key management personnel and entities within the same group of companies.

### (b) Related Party Transactions and Balances

Transactions between related parties are on normal commercial terms and conditions no more favourable thanthose available to other parties unless otherwise stated.

The following transactions occurred with related parties:

| | 2026 AUD$ | 2025 AUD$ |
|---|---|---|
| Interest expense | 11,733 | 11,733 |

## 19. SIGNIFICANT RELATED PARTY DISCLOSURES (CONT'D)

### (b) Related Party Transactions and Balances (Cont'd)

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

The significant outstanding balances of the related parties together with their terms and conditions aredisclosed in the respective notes to the financial statements.

## 20. OPERATING SEGMENTS

### (a) BUSINESS SEGMENT

The Group operates predominantly in one business segment (affiliate marketing solutions). Accordingly, the information by business segment is not presented.

### (b) GEOGRAPHICAL INFORMATION

Revenue is based on the country in which the customers are located.

Non-current assets are determined according to the country where these assets are located. The amounts of non-current assets do not include financial instruments (but including deferred tax assets).

| | **Revenue** | | **Non-current Assets** | |
|---|---|---|---|---|
| | **30 Jun 2026 AUD$** | **30 Jun 2025 AUD$** | **30 Jun 2026 AUD$** | **30 Jun 2025 AUD$** |
| **The Group** | | | | |
| British Virgin Islands | 101,199 | - | - | - |
| Indonesia | - | - | - | 1,392 |
| Malaysia | 250,392 | 378,627 | 6,111 | 11,395 |
| | 351,591 | 378,627 | 6,111 | 12,787 |

### (c) MAJOR CUSTOMERS

There is no single customer that contributed 10% or more to the Group's revenue.

## 20. OPERATING SEGMENTS (CONT'D)

### (d) DISAGGREGATION OF REVENUE

Revenue from contracts with customers is disaggregated by primary geographical market and timing of revenue recognition as below:

| | Australia AUD$ | BVI AUD$ | Malaysia AUD$ | The Group AUD$ |
|---|---|---|---|---|
| **30.6.2026** | | | | |
| At a point of time | - | 101,199 | - | 101,199 |
| Over time | - | - | 250,392 | 250,392 |
| | - | 101,199 | 250,392 | 351,591 |

| | Australia AUD$ | BVI AUD$ | Malaysia AUD$ | The Group AUD$ |
|---|---|---|---|---|
| **30.6.2025** | | | | |
| Over time | - | - | 378,627 | 378,627 |
| | - | - | 378,627 | 378,627 |

## 21. CAPITAL COMMITMENTS

There were no capital commitments as at 30 June 2026 (2025: $ nil).

## 22. EVENTS OCCURING AFTER THE REPORTING DATE

On 23 July 2026, the Company entered into a non-binding Strategic Memorandum of Understanding with Macau Direch Investment Technology Company Limited to collaborate on digital economy and emerging technology initiatives.

On 23 July 2026, the Company restructured its Board leadership for strategic growth, appointing Mr. Heng Jee Meng (Anson) as Executive Chairman and Managing Director, while Dato' Teo Chee Hong transitioned to Founder and Non-Executive Deputy Chairman.

No other matter or circumstance have arisen since the end of the financial period which significantly affected, or may significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

## DIRECTORS' DECLARATION

In accordance with a resolution of the directors of I Synergy Group Limited, the directors of the Company declare that:

1. The Consolidated Interim Financial Report and notes are in accordance with the Corporations Act 2001, including:

   a. complying with Australian Accounting Standard AASB 134: Interim Financial Reporting and the Corporations Regulations 2001; and

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

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

This declaration is made in on behalf of the directors, and accordance with a resolution of the Board of Directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the directors

Heng Jee Meng (Anson)
Director
28 August 2026

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# I SYNERGY GROUP LIMITED
# INDEPENDENT AUDITOR'S REVIEW REPORT

To the Members of I Synergy Group Limited

## Conclusion

We reviewed the half-year financial report of I Synergy Group Limited ("the Company"), and its controlled entities ("the Group"), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of profit and loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, material accounting policy information and other explanatory information, and the directors' declaration.

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

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

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

## Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the Auditor's Responsibilities for the Review of the Financial Report section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

## I SYNERGY GROUP LIMITED

## INDEPENDENT AUDITOR'S REVIEW REPORT (continued)

### Material Uncertainty Related to Going Concern

Without modifying our conclusion, we draw attention to Note 5 of the financial report, which discloses a loss of $130,177 for the half-year ended 30 June 2026 and as at that date a deficiency in net assets of $1,045,744. These conditions along with other matters that are set forth in Note 5, indicate the existence of a material uncertainty that may cast significant doubt about the Group's ability to continue as a going concern and therefore the Group maybe unable to realise its assets and discharge its liabilities in the normal course of business. Our conclusion is not modified in respect of this matter.

### Responsibility of Directors for the Financial Report

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

### Auditor's Responsibilities for the Review of the Financial Report

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

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

**In.Corp Audit & Assurance Pty Ltd**

**Volha Romanchik**
Director

31 August 2026