# 2026 Annual Report



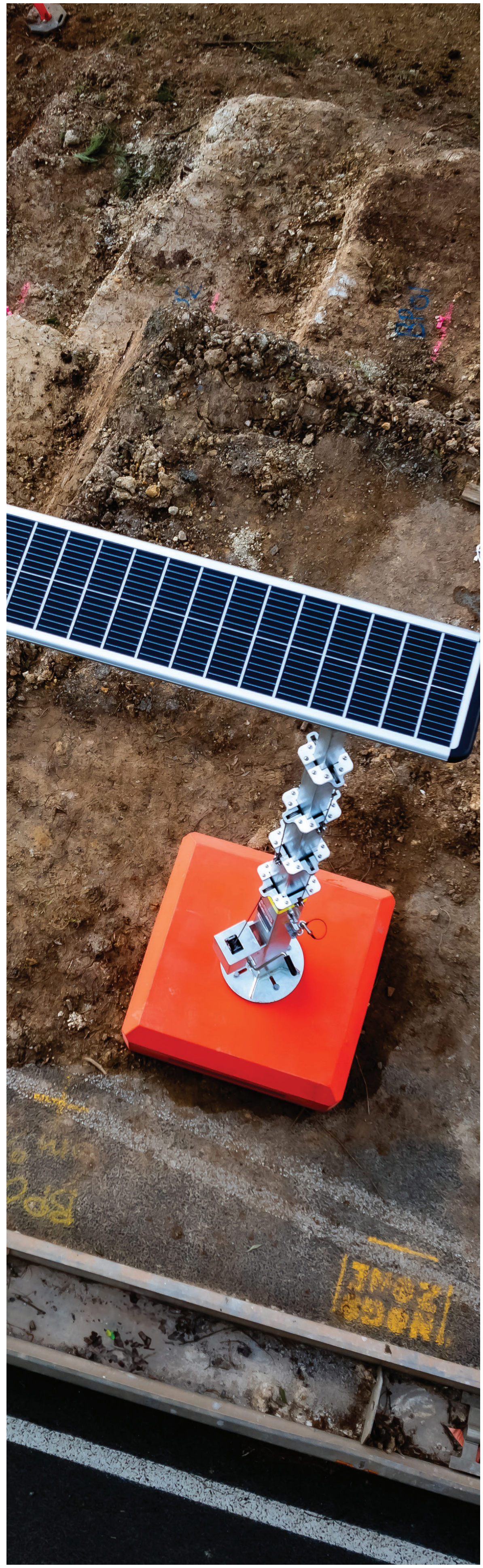

**Saferoads Holdings Limited**
ABN 81 116 668 538

saferoads.com.au

# Improving Public Safety

Saferoads is an ASX listed company specialising in the provision of innovative road safety solutions throughout Australia and New Zealand.

The company provides state government departments, local councils, road construction companies and equipment hire companies with a broad range of products and services designed to direct, protect, inform and illuminate for the public's safety.



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# Message from the Chairman and the Managing Director

Dear Shareholders,

On behalf of the Board, we are pleased to provide the following overview of what has continued to be a transformational period for Saferoads Holdings Limited (SRH, Saferoads or Company).

Late last year we sold the Road Safety Rentals (RSR) Business for $10.8m to On-site Rental Group. We realised an overall $4.78m profit from that sale and returned the vast majority of that to shareholders with the $4.37m of fully franked dividend. In addition, that sale left us with $3.5m of cash on hand after the payment of that dividend and the full repayment of all bank and asset finance debt. That sale did however present us with a substantial challenge to enhance our core product sales business.

**Sales of Product**
The prime challenge for the company in this 2026 financial year has been to increase our product sales to the degree needed to continue to record profits. The comparative continuing operations result for 2025 was a loss of $923k from $5.95m of sales and the return to profitability needed a substantial boost in product sales. To assist with this objective, we secured a $3m product sale agreement from On-site Rental Group so that they could continue their rental fleet expansion program that was a key feature of our growth in that business over the five preceding years.

During this 2026 financial year, we commenced a program to strengthen our products sales resources with the objective of regaining market share that had been lost while the business focused its available resources on growing the rental business over recent years.

To achieve this objective, we concentrated on three key aspects of the business:

- We implemented significant improvements to our website and online product sales enquiry capture, resulting in a substantial increase in sales opportunities originating from digital channels and online customer enquiries.
- We increased our holdings of high turnover inventory to ensure we could respond rapidly to urgent customer requirements and improve fulfillment times across a broader range of sales orders.
- We expanded our sales capability through the appointment of senior sales personnel tasked with pursuing major commercial customers and developing opportunities within local and state government markets.

The outcome of these initiatives was a significant increase in product sales, which grew to $12.49m in FY2026, compared with $5.95m in FY2025. This represents an increase of $6.54m in sales growth, attributable to:

- An increase in actual sales to the On-site Rental Group of $5.0m, following their commitment to purchase a minimum of $3m in products.
- Growth in other product sales of $1.54m, representing 26% growth compared with the previous financial year.

A particularly encouraging aspect of this result was the acceleration in sales growth during the second half of FY2026. Product sales in the second half of the year were approximately 30% higher than those achieved in the first half, indicating that the investments made in website improvements, inventory availability and sales resources are continuing to generate positive momentum and strengthen the Company's position in the market.

**Product range enhancements**
During FY2026 the company has undertaken a comprehensive program of product enhancements aimed at expanding our product offering, improving product performance and strengthening our competitive position in the market.

The first of these enhancements are related to our unique patented HV2 free-standing steel and concrete crash barrier. During the year, the barrier was successfully crash tested and obtained technical regulatory approval for use in a pinned configuration. This pinned configuration provides no crash deflection, creating a unique, long-life safety barrier particularly suited to rental fleet deployment, where its flexibility of deployment enhances its overall utilisation potential. We also expanded our Rapid Stop hostile vehicle mitigation barrier range through the introduction of a new 1.5metre component. This addition provides customers with greater flexibility in barrier layouts, simplifies deployment, and improves installation efficiency across a broader range of applications. In addition, we re-introduced our lightweight plastic Blockout barrier to complement the heavy duty Blockout barrier previously designed for our rental fleet.

We also recently acquired the Chameleon range of high-end, heavy duty, flexible layout, road trailers. This product range was officially re-introduced to the market in August 2026 at the annual National 4x4 Outdoors Show held at the Melbourne Showgrounds, where it attracted strong customer interest and positive market feedback.

Further product enhancements are progressing in the area of our Variable Message Sign (VMS) range and our traffic calming product range. These developments are well progressed and expected to create additional growth opportunities in future periods.

## Acknowledgements

We acknowledge and sincerely thank our staff and management team for their dedication and ongoing commitment to the company and our business in what was a very challenging year for them.

We also extend our sincere appreciation to our shareholders for their continued support and confidence. We were especially pleased to provide shareholders with long awaited dividends, the 10.0 cent per share dividend in May 2025, the 0.5 cent per share dividend in March 2026 and the declared 0.5 cent per share dividend to be paid on 28 September 2026. All dividends have been fully franked.

Looking ahead, our primary focus continues to be the improvement of the financial performance and sustainability of our company, and we believe we have the right people and strategy going forward to achieve this.

**David Ashmore**
Chairman

**Daren Hotchkin**
Managing Director

# Directors' Report

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'Group') consisting of Saferoads Holdings Limited (referred to hereafter as "Saferoads" the 'company' or 'parent entity') and the entities it controlled at the end of, or during, the year ended 30 June 2026.

## Directors

The following people were directors of Saferoads Holdings Limited during the whole of the financial year and up to the date of this report, unless otherwise stated:

| | | |
|---|---|---|
| David Ashmore | Non-Executive Chairman | Appointed 22 November 2012 |
| Darren Hotchkin | Managing Director | Appointed 21 October 2005 |
| Steven Difabrizio | Non Executive Director | Appointed 7 September 2021 |
| Andrew Kaye | Non Executive Director | Appointed 9 June 2026 |

## Directors' Profiles

**David Ashmore** (FCA ANZ, GAICD, FCISI)
***Non-Executive Chairman***

David Ashmore was appointed to the Board on 22 November 2012 and became Chairman on 19 August 2013. He serves as Chairman of the Audit and Risk Committee and is a member of the Remuneration/Nomination Committee. David is a career Chartered Accountant with 40 years of professional public practice experience focused on audit, finance, due diligence, risk and governance advisory services. David is a Fellow of the Institute of Chartered Accountants in Australia and New Zealand, a Graduate member of the Australian Institute of Company Directors and a Fellow of the Chartered Institute for Securities and Investment.

David has not served as a Director of any other listed companies during the preceding three years.

**Darren Hotchkin**
***Managing Director***

Darren Hotchkin was appointed to the Board on 21 October 2005 as Managing Director. On 7 February 2011 he stepped aside as Managing Director but remained on the Board as a Non-Executive Director. He was re-appointed as Managing Director on 10 April 2012. Darren is the founder of Saferoads. He has a background in the automotive industry where he owned and operated several businesses. In 1992, he founded the company now trading as our wholly owned subsidiary, Saferoads Pty Ltd, to commercialise his invention of a rubber guidepost, manufactured from recycled car tyres.

As Managing Director, Darren's key contribution to the business is in the strategic development of the Company's product range and manufacturing processes as well as in business development. He continues to be active in Research and Development and in seeking to effectively expand the Company's product base through international research of products that have the potential to find a sustainable place in the Australian market.

Darren has not served as a Director of any other listed companies during the preceding three years.

**Steven Difabrizio** (MBA) (BEng (Civ))
***Non-Executive Director***

Steven Difabrizio was appointed to the Board on 7 September 2021. He is Chairman of the Remuneration/Nomination Committee and a member of the Audit and Risk Committee. Mr. Difabrizio has over 30 years' experience in industrial rental businesses, automotive dealerships, caravan dealerships and off-road franchises. Steven commenced his rental industry career in 1998 with Preston Hire. Preston Hire introduced a patented crane loading platform for high rise building construction to the rental market. The business grew to become an industry leader in Victoria and South Australia and in 2015 was sold into the National Preston Hire Group to consolidate the national brand.

Steven was previously involved in automotive dealerships including Gippsland Motor Group and Sale City Motors. These included 11 different automotive brands on 15 different sites across Gippsland. Sale City Motors represented Lumberjack caravans for 3 years. Steven is a director of High Country 4WD which was formally an Ironman Franchise. He is currently a director of Gippsland Recreational Products Pty Ltd, a Can-am, Seadoo, Yamaha and Segway dealership.

Steven is a civil engineer and has completed a Masters of Business Administration.
Steven has not served as a Director of any other listed companies during the preceding three years.

**Andrew Kaye**
***Non-Executive Director***

Andrew established the Chameleon trailer business and led the development of its modular trailer, tray and canopy range, building a customer base across mining, agriculture, construction and high-end recreational markets. A founder and business operator with more than 25 years' experience across construction, manufacturing and project delivery, he also founded AKPS, a specialist project management firm operating across infrastructure and commercial sectors for more than a decade. Andrew serves as Chair of Boys to the Bush, a NSW-based not-for-profit.

## Company Secretary

**Chris Lobb** *(appointed 3 July 2025)*

Chris is a Fellow of the Governance Institute of Australia and a CPA.

**David Ashmore** *(appointed 19 July 2024)*

Refer to David's profile above.

## Interest in Shares

As at the date of this report, Directors' interests in the shares of the Company are:

| Name | Shares |
|---|---:|
| David Ashmore | 1,706,548 |
| Darren Hotchkin | 11,393,594 |
| Steven Difabrizio | 4,345,133 |
| Andrew Kaye | - |

Andrew Kaye currently does not hold any shares in the Company. Under the Assets Sale Deed, Mr Kaye can receive up to $100,000, payable in SRH shares, dependent on the revenue generated by the Chameleon trailer business in the period from June 2026 to December 2027. The number of shares to be issued will be determined using the Volume Weighted Average Price (VWAP) of SRH shares over the last 5 trading days preceding the issue date. A value of $100,000 in deferred equity consideration has been recognized in the Financial Statements at balance date.

## Dividends

In respect of the period an interim dividend was paid on 27 March 2026, being a 0.5 cent per share fully franked dividend. The directors have declared a final dividend of 0.5 cents per share to be paid on the 28 September 2026 to shareholders registered on 9 September 2026 (Record Date).

## Principal Activities

The principal activity of the Group during the financial year consisted of the continued development and sale of our product range.

Products and services provided include flexible guideposts and signage, rubber-based traffic calming products including separation kerbing and wheel stops, variable messaging sign boards, permanent and temporary public solar lighting poles, permanent and temporary crash cushions including bollards and safety barriers.

In all its activities, the Group remains focused on providing innovative products and materials that protect the safety of all road users – including motorists, road construction workers and pedestrians.

On 9 June 2026, the Company announced it had acquired the intangible assets of the Chameleon trailer business, primarily the detailed product technical specifications and promotional material to enable us to build the products, re-launch the product range and to provide a diversification of revenue. This new high end trailer product business was successfully relaunched in August 2026. The cost of acquiring the assets is reflected in the Intangible Assets on the Balance Sheet as at 30 June 2026.

## Operating And Financial Review

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

The improvement in profitability was driven by increased revenue, in particular the sale of $5,177,764 of products to On-Site Rental Group, our disciplined cost management and enhanced operational performance across the Group's core product sales activities. The Group maintains a sound financial position and is well placed to continue momentum into the 2027 financial year.

## Significant Changes in State of Affairs

There were no significant changes in the state of affairs of the Group during the financial year, apart from those disclosed in this report.

## Significant Events after Reporting Date

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

## Likely Developments and Expected Results

Likely developments in the operations of the Group have been set out in the Chairman and Managing Director's Overview. The expectation is that the product sales will continue to build and the results will be favourable.

## Indemnification and Insurance of Directors and Officers

The company has indemnified the directors and executives of the Group for costs incurred, in their capacity as a director or executive, for which they may be held personally liable, except where there is a lack of good faith.
During the financial year, the company paid a premium in respect of a contract to insure the directors and executives of the Group against a liability to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

## Indemnification and Insurance of Auditor

The company has not, during or since the end of the financial year, indemnified or agreed to indemnify the auditor of the company or any related entity against a liability incurred by the auditor. During the financial year, the company has not paid a premium in respect of a contract to insure the auditor of the company or any related entity.

## Environmental Regulation and Performance

The Group's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory. In respect of its own activities, the Group is not a major emitter of greenhouse gases and falls well below the reporting thresholds set by the National Greenhouse and Energy Reporting Act 2007.

## Proceedings on Behalf of the Company

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

## Options

At the date of this report, there were no un-issued shares of the Company under option agreements.

# Remuneration Report

The Company's remuneration policy is to ensure that the level of remuneration paid to key personnel is market competitive and will help to attract and retain the skills and expertise required. To determine what is a competitive level of remuneration the Company refers to salary information provided by various professional organisations.

## Key Management Personnel

Key Management Personnel ("KMP") is defined by AASB 124 - Related Party Disclosures. Only Directors and Executive Management that have the authority and responsibility for planning, directing, and controlling the activities of Saferoads, directly or indirectly and are responsible for the entity's governance are classified as KMP.

The key management personnel of the Group consisted of the following Directors and executives during the year:

| | |
|---|---|
| David Ashmore | Non-executive Chairman |
| Darren Hotchkin | Managing Director |
| Steven Difabrizio | Non-executive Director |
| Andrew Kaye | Non-executive Director (appointed 9 June 2026) |
| Brendan Price | General Manager |

## Remuneration of Directors and Key Management Personnel

### Non-Executive Directors

Total remuneration for non-executive Directors for 2025-26 was $131,446. Their remuneration packages comprised only fixed Directors 'fees plus statutory superannuation (where applicable) and were within the limits set out in the Company's constitution. Currently this limit is set at $350,000 per annum and can only be changed at a general meeting.

### Executive Director

Mr Darren Hotchkin, Managing Director, received total remuneration of $382,157 (2025 $382,049) In addition, Mr Hotchkin was eligible for but did not receive a discretionary bonus based on the Company's financial performance exceeding the targeted profit for FY2025.

### Performance-based Remuneration

No amounts were paid or are payable to key management personnel, including the Managing Director for the year (FY2025: NIL).

A summary of Company performance for the past five financial years is below.

| | 2026 | 2025 | 2024 | 2023 | 2022 |
|---|---|---|---|---|---|
| EPS (cents) | 1.64 | 9.94 | (9.54) | (0.53) | 0.17 |
| Net profit/(loss) ($) | 711,389 | 4,345,522 | (3,817,565) | (197,407) | 64,289 |
| Share price ($) – year end | $0.10 | $0.10 | $0.05 | $0.13 | $0.14 |

## Employment Contracts

Executive employment agreements have been entered into with the Managing Director and General Manager as disclosed. These agreements are of a standard form containing provisions of confidentiality and restraint of trade usually required in such agreements. Payments to be made on termination of an executive employment contract have been clearly detailed and are limited to payout of accrued leave entitlements and up to four months salary as redundancy or termination pay.

## Remuneration of Directors and Key Management Personnel

**30 June 2026**

| | Short Term | | | | | Long Term | Total |
|---|---|---|---|---|---|---|---|
| | Salaries & Fees | * Non-monetary | Cash Bonus | Termination Payment | Super-annuation | Long Service Leave | |
| | $ | $ | $ | $ | $ | $ | $ |
| Non Executive Directors | | | | | | | |
| D Ashmore | 64,260 | - | - | - | 7,740 | - | 72,000 |
| S Difabrizio | 56,000 | - | - | - | - | - | 56,000 |
| A Kaye ** | 3,077 | | | | 369 | | 3,446 |
| Executive Director | | | | | | | |
| D Hotchkin | 298,708 | 48,230 | - | - | 29,773 | 5,446 | 382,157 |
| Executive | | | | | | | |
| B Price | 260,000 | - | - | - | 31,200 | 8,077 | 299,277 |
| Total | 682,045 | 48,230 | - | - | 69,082 | 13,523 | 812,880 |

* Non-monetary benefits comprise entirely of motor vehicle fringe benefits.
** Mr Kaye was appointed to the Board on 9 June 2026

**30 June 2025**

| | Short Term | | | | | Long Term | Total |
|---|---|---|---|---|---|---|---|
| | Salaries & Fees | ** Non-monetary | Cash Bonus | Termination Payment | Super-annuation | Long Service Leave | |
| | $ | $ | $ | $ | $ | $ | $ |
| Non Executive Directors | | | | | | | |
| D Ashmore *** | 108,374 | - | - | - | 7,426 | - | 115,800 |
| S Difabrizio *** | 118,775 | - | - | - | - | - | 118,775 |
| Executive Director | | | | | | | |
| D Hotchkin | 298,708 | 48,230 | - | - | 28,279 | 6,832 | 382,049 |
| Executive | | | | | | | |
| B Price* | 43,333 | - | - | - | 4,983 | 8,077 | 56,393 |
| T Loveless * | 182,000 | | 50,000 | | 20,930 | | 252,930 |
| M Langham * | 12,115 | | | 5,292 | 1,393 | | 18,800 |
| Total | 763,305 | 48,230 | 50,000 | 5,292 | 63,011 | 14,909 | 944,747 |

* Mr. Langham resigned as Chief Financial Officer on 19 July 2024, Mr Loveless transferred with RSR to On Site Rentals on 1 May 2025 and Mr Price was promoted to General Manager on 1 May 2025.
** Non-monetary benefits comprise entirely of motor vehicle fringe benefits.
*** Amounts include fees for temporary executive accounting and secretarial services

## Shareholdings of Key Management Personnel

Shares held in Saferoads Holdings Limited:

| | Balance at 1 July 2025 | Acquired through On-Market trade | Acquired through Dividend Reinvestment Plan | Acquired through Rights Issue | Sold | Balance at 30 June 2026 |
|---|---|---|---|---|---|---|
| **Directors** | | | | | | |
| D Hotchkin | 11,393,594 | - | - | - | - | 11,393,594 |
| D Ashmore | 1,706,548 | - | - | - | - | 1,706,548 |
| S Difabrizio | 4,340,549 | - | - | - | - | 4,340,549 |
| A Kaye | - | - | - | - | - | - |
| **Executive** | | | | | | |
| B Price | | - | - | - | - | - |
| **Total** | **17,440,691** | **-** | **-** | **-** | **-** | **17,440,691** |

All equity transactions with Key Management Personnel have been entered into under terms and conditions no more favourable than those the entity would have adopted if dealing at arm's length.

## Other Transactions with Key Management Personnel

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

During the financial year the Group purchased plant & equipment at normal commercial rates from an entity related to Mr D. Hotchkin. Mr D. Hotchkin is not a director, shareholder or employee of that entity. The total payments were $29,455 (2025: $0)

During the financial year the Group rented a premises at normal commercial rates which is owned by Mr D. Hotchkin. The total payments were $24,461 (2025: $17,950)

During the financial year, the Group acquired intangible assets, on arm’s length commercial terms, from Chameleon AMLS Pty Ltd, those assets were previously owned by non-executive director Mr A Kaye. Consideration for the acquisition comprised a cash payment of $400,000 and deferred equity consideration of $100,000, payable in SRH shares. The entitlement to the deferred consideration is subject to the achievement of revenue performance conditions specified in the Asset Sale Deed.

End of audited Remuneration Report.

## Directors' Meetings

The number of meetings of Directors (including meetings of committees of Directors) held during the year, and the number of meetings attended by each Director, were as follows:

| Names | Directors | | Audit & Risk | | Remuneration/Nomination | |
|---|---|---|---|---|---|---|
| | Eligible | Attended | Eligible | Attended | Eligible | Attended |
| Mr D Ashmore | 11 | 11 | 7 | 7 | 6 | 6 |
| Mr S Difabrizio | 11 | 11 | 7 | 7 | 6 | 6 |
| Mr A Kaye | 1 | 1 | 1 | 1 | 1 | 1 |
| Mr D Hotchkin* | 11 | 11 | -- | 7 | -- | 6 |

* Mr Hotchkin as an Executive Director is not a member of either Board Committee but does attend, as indicated, at the invitation of the independent non-executive directors to provide his input.

## Non-Audit Services

During the year, Crowe Audit Australia, the Company's auditors, performed no other services in addition to their statutory audit duties. Details of the amounts paid to the auditors for audit services provided during the year are set out in Note 23 to the financial statements.

## Rounding of Amounts

Saferoads Holdings Limited is a type of Company that is referred to in ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 and therefore the amounts contained in this report and in the financial report have been rounded to the nearest dollar.

## Auditor's Independence Declaration

The attached independence declaration has been obtained from the Company's auditors, Crowe Audit Australia.

Signed in accordance with a resolution of Directors

David Ashmore
Director
23 September 2026

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# Auditor's Independence Declaration

As auditor of Saferoads Holdings Limited for the year ended 30 June 2026, I declare that, to the best of my knowledge and belief, 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.

This declaration is in respect of 30 June 2026 and the entities it controlled during the year.

Crowe Audit Australia

**Crowe Audit Australia**

**Bruce Preson**
Partner

23 September 2026
Melbourne

# Corporate Governance Statement

The Board of Directors of Saferoads Holdings Limited is responsible for the corporate governance of the Saferoads group. The Board has considered the ASX Corporate Governance Principles and Recommendations ("ASX Governance Principles") and reports on compliance with these Principles and Recommendations.

The Board's overall objective is to ensure investor confidence in the Company and its operations given its size, stage of development and complexity.

The Group's Corporate Governance Statement ("Statement") relative to the financial year ending 30 June 2026 is available on the company's website, (www.saferoads.com.au/investors/corporate-governance).

This Statement captures how the Group complies with the ASX Governance Principles and explains the reasons why the Statement may vary in any way to the Principles.

The Board has recently enhanced some of its Board Committee structures with the addition of an additional Board and Committee member, further enhancing its compliance with the Principles.

# Saferoads Holdings Limited

## Consolidated Statement of Profit or Loss and Other Comprehensive Income

*FOR THE YEAR ENDED 30 JUNE 2026*

| | Notes | CONSOLIDATED | |
|---|---|---|---|
| | | 2026 | 2025 |
| | | $ | $ |
| **Revenue from continuing operations** | | | |
| Revenue from product sales | 4 | **12,468,467** | 5,949,589 |
| Other income | 4 | **95,355** | 114,668 |
| **Total revenue and other income from continuing operations** | | **12,563,822** | 6,064,257 |
| Raw material, finished goods and logistics | | **(7,282,175)** | (3,296,432) |
| Employee benefits | | **(2,143,782)** | (1,923,188) |
| Insurance | | **(197,580)** | (109,942) |
| Motor vehicle costs | | **(50,553)** | (31,021) |
| Occupancy costs | | **(152,772)** | (72,574) |
| Professional fees | | **(454,217)** | (348,817) |
| Travel and accommodation costs | | **(80,132)** | (23,017) |
| IT & Communications costs | | **(150,299)** | (108,333) |
| Warehouse costs | | **(181,662)** | (120,647) |
| Marketing costs | | **(264,006)** | (182,226) |
| Other expenses | | **(325,699)** | (230,489) |
| Depreciation and amortisation | 4 | **(475,685)** | (448,319) |
| **Earnings before interest and tax (EBIT from continuing operations)** | | **805,260** | (830,748) |
| Finance costs | 4 | **(93,871)** | (92,667) |
| **Profit/(loss) before income tax from continuing operations** | | **711,389** | (923,415) |
| Income tax benefit/(expense) | 5 | **-** | |
| **Net profit/(loss) from continuing operations** | | **711,389** | (923,415) |
| **Net profit/(loss) from discontinuing operations** | 8 | **-** | 5,268,937 |
| **Net profit/(loss) attributable to members of the parent** | | **711,389** | 4,345,522 |
| Other comprehensive income | | **-** | - |
| Total comprehensive income/(loss) for the period | | **711,389** | 4,345,522 |
| **Total comprehensive income/(loss) attributable to members of the parent** | | **711,389** | 4,345,522 |
| **Earnings per share** | | **Cents** | Cents |
| - Basic for profit/(loss) for the full year | 6 | **1.63** | 9.94 |
| - Diluted for profit/(loss) for the full year | 6 | **1.63** | 9.94 |
| Dividend paid per share (cents) | 7 | **0.50** | 10.00 |

The accompanying notes form part of these financial statements

# Saferoads Holdings Limited

## Consolidated Statement of Financial Position

*AS AT 30 JUNE 2026*

| | Notes | CONSOLIDATED | |
|---|---|---|---|
| | | 2026 | 2025 |
| | | $ | $ |
| **ASSETS** | | | |
| **Current Assets** | | | |
| Cash and cash equivalents | 9 | **2,521,453** | 3,495,765 |
| Trade and other receivables | 10 | **812,504** | 1,040,257 |
| Inventories | 11 | **3,008,365** | 1,279,310 |
| Prepayments | | **182,521** | 520,152 |
| **Total Current Assets** | | **6,524,843** | 6,335,484 |
| | | | |
| **Non-current Assets** | | | |
| Property, plant and equipment | 12 | **2,222,041** | 2,131,977 |
| Intangible assets | 13 | **791,793** | - |
| Deferred tax assets | 5 | **-** | - |
| Other non-current assets | | **72,378** | 111,880 |
| **Total Non-current Assets** | | **3,086,212** | 2,243,857 |
| **TOTAL ASSETS** | | **9,611,055** | 8,579,341 |
| | | | |
| **LIABILITIES** | | | |
| **Current Liabilities** | | | |
| Trade and other payables | 14 | **1,590,337** | 997,269 |
| Contract liabilities | 15 | **84,745** | 172,069 |
| Interest-bearing loans and borrowings | 16 | **139,118** | 45,020 |
| Lease liabilities | 17 | **362,674** | 266,639 |
| Provisions | 18 | **362,471** | 393,357 |
| **Total Current Liabilities** | | **2,539,345** | 1,874,354 |
| | | | |
| **Non-current Liabilities** | | | |
| Interest-bearing loans and borrowings | 16 | **259,397** | 56,481 |
| Trade and other payables | | **300,000** | 420,000 |
| Lease liabilities | 17 | **1,252,954** | 1,512,167 |
| Provisions | 18 | **276** | 7 |
| **Total Non-current Liabilities** | | **1,812,627** | 1,988,655 |
| **TOTAL LIABILITIES** | | **4,351,972** | 3,863,009 |
| **NET ASSETS** | | **5,259,083** | 4,716,332 |
| | | | |
| **EQUITY** | | | |
| Contributed equity | 19 | **5,962,110** | 6,012,220 |
| Deferred equity consideration | 19 | **100,000** | - |
| Retained earnings | 19 | **(803,027)** | (1,295,888) |
| **TOTAL EQUITY** | | **5,259,083** | 4,716,332 |

The accompanying notes form part of these financial statements

# Saferoads Holdings Limited

## Consolidated Statement of Changes in Equity

*FOR THE YEAR ENDED 30 JUNE 2026*

| | Deferred equity consideration | Contributed Equity | Retained Earnings | Total Equity |
|---|---|---|---|---|
| | | $ | $ | $ |
| **CONSOLIDATED** | | | | |
| **At 1 July 2024** | - | 6,012,220 | (1,270,870) | 4,741,350 |
| Net profit/(loss) for the period | - | - | 4,345,523 | 4,345,523 |
| Other comprehensive income for the period | - | - | - | - |
| **Total comprehensive income for the period** | - | - | 4,345,523 | 4,345,523 |
| **Transactions with owners in their capacity as owners:** | | | | |
| Dividends Paid | - | | (4,370,541) | (4,370,541) |
| **At 30 June 2025** | - | 6,012,220 | (1,295,888) | 4,716,332 |
| **At 1 July 2025** | **-** | **6,012,220** | **(1,295,888)** | **4,716,332** |
| Net profit/(loss) for the period | **-** | **-** | **711,389** | **711,389** |
| Other comprehensive income for the period | **-** | **-** | **-** | **-** |
| **Total comprehensive income for the period** | **-** | **-** | **711,389** | **711,389** |
| **Transactions with owners in their capacity as owners:** | | | | |
| Dividend paid | **-** | **-** | **(218,528)** | **(218,528)** |
| Chameleon acquisition - deferred equity consideration | **100,000** | **-** | **-** | **100,000** |
| Share buy-back | **-** | **(50,110)** | **-** | **(50,110)** |
| **At 30 June 2026** | **100,000** | **5,962,110** | **(803,027)** | **5,259,083** |

The accompanying notes form part of these financial statements

# Saferoads Holdings Limited

## Consolidated Statement of Cash Flows

*FOR THE YEAR ENDED 30 JUNE 2026*

| | Notes | CONSOLIDATED | |
|---|---|---|---|
| | | 2026 $ | 2025 $ |
| **Cash flows from operating activities** | | | |
| Receipts from customers | | **12,475,601** | 12,439,813 |
| Payments to suppliers and employees | | **(12,015,985)** | (11,192,778) |
| **Net cash from / (used in) operating activities** | 9 | **459,616** | 1,247,035 |
| | | | |
| **Cash flows from investing activities** | | | |
| Proceeds from sale of plant and equipment | | **-** | 137,544 |
| Net proceeds from sale of RSR assets | | **-** | 8,933,981 |
| Interest received | 4 | **88,451** | 8,448 |
| Purchase of plant and equipment | 12 | **(154,155)** | (45,592) |
| Payment for intangible assets | 13 | **(691,793)** | - |
| **Net cash from / (used in) investing activities** | | **(757,497)** | 9,034,381 |
| | | | |
| **Cash flows from financing activities** | | | |
| Repayment of loans and borrowings | | **-** | (997,809) |
| Repayment of lease and HP liabilities | | **(313,922)** | (821,854) |
| Dividends paid | | **(218,528)** | (4,370,541) |
| Unmarketable parcels share buy-back | 19 | **(50,110)** | - |
| Interest paid | | **(93,871)** | (233,731) |
| **Net cash from / (used in) financing activities** | | **(676,431)** | (6,423,935) |
| | | | |
| Net increase/(decrease) in cash and cash equivalents | | **(974,312)** | 3,857,481 |
| Cash and cash equivalents at beginning of period | | **3,495,765** | (361,716) |
| Effects of exchange rate changes on cash | | **-** | - |
| **Cash and cash equivalents at end of period** | 9 | **2,521,453** | 3,495,765 |

The accompanying notes form part of these financial statements

## Notes to the Financial Statements

*FOR THE YEAR ENDED 30 JUNE 2026*

### 1. CORPORATE INFORMATION

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

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

**(a) Basis of preparation**

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

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

**(b) Statement of compliance**

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

**New and revised standards that are effective for these financial statements;**

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

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been adopted early. AASB 18 – Presentation and Disclosure of Financial Statements will apply from 1 January 2027 and will be applied retrospectively. The Group is still assessing the impact this will have on the Group.

**(c) Basis of consolidation**

The consolidated financial statements comprise the financial statements of the legal parent entity, Saferoads Holdings Limited and its subsidiaries ('the Group'). The separate financial statements of the parent entity have not been presented within this financial report as permitted by the Corporations Act 2001. Supplementary information about the parent entity is disclosed in Note 25.

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

**(d) Foreign currency translation Functional and presentation currency**

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

**Transactions and balances**

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

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

**(e) Property, plant and equipment**

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

Depreciation is calculated on a diminishing value basis or prime cost method, over the estimated useful life, as denoted below:

- Property/leasehold improvements (prime cost - 10% to 50%)
- Plant and equipment (diminishing value and prime cost - 5% to 50%)
- Motor vehicles (diminishing value - 18% to 25%)

**(f) Finance costs**

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

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

The Group assesses whether there is any indication that an asset may be impaired when events or changes in circumstances indicate the carrying value may not be recoverable. Where an indicator of impairment exists, the Group makes a formal estimate of recoverable amount. Where the carrying amount of an asset exceeds its recoverable amount the asset is considered impaired and is written down to its recoverable amount.
Recoverable amount is the greater of fair value less costs to sell and value in use. It is determined for an individual asset, unless the asset's value in use cannot be estimated to be close to its fair value less costs to sell and it does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

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

**(h) Intangible assets**

***Intangibles***

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

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

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

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

***Research and development costs***

Research costs are expensed as incurred.

Product development expenditure incurred on an individual project is carried forward when its future recoverability is probable. Development expenditure incurred on an individual project is capitalised when the Group can demonstrate the following:

- the technical feasibility of completing the asset so that it will be available for use or sale;
- its intention to complete and use or sell the asset;
- its ability to use or sell the asset;
- how the asset will generate probable future economic benefits, including the existence of a market for the asset or, if it is to be used internally, its usefulness;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the asset; and
- its ability to reliably measure the expenditure attributable to the asset during its development.

Following the initial recognition of the development expenditure, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation commences when the asset is available for use, being when development is complete and the products are ready for their intended use or sale. Capitalised development costs are amortised over the period in which the related economic benefits are expected to be realized, having regard to expected future sales from the related project. The carrying value of each development project is reviewed for impairment annually while the asset is not yet available for use, or whenever indicators of impairment exist. An impairment loss is recognised where the carrying amount exceeds the recoverable amount of the asset.

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

Research and Development tax incentives received or receivable are offset against the related capitalised development expenditure to the extent to which they relate to the claim. Research and Development tax incentives are recognised where there is reasonable assurance that the Group will comply with the relevant conditions and that the incentive will be received.

**(i) Inventories**

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

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials: purchase cost on a first-in, first-out basis;
- Finished goods and work-in-progress: cost of direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity but excluding borrowing costs.

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

**(j) Trade and other receivables**

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

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

**(k) Cash and cash equivalents**

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

**(l) Interest-bearing loans and borrowings**

All loans and borrowings are initially recognised at cost, being the fair value of the consideration received net of issue costs associated with the borrowing.

Interest expense is recognised as it accrues.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method.

Gains and losses are recognised in the statement of profit or loss and other comprehensive income when the liabilities are derecognised as well as through the amortisation process.

**(m) Leases**

For any new contracts entered into, the Group considers whether a contract is, or contains a lease. A lease is defined as ‘a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration’. To apply this definition the Group assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Group
- the Group has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract
- the Group has the right to direct the use of the identified asset throughout the period of use. The Group assess whether it has the right to direct ‘how and for what purpose’ the asset is used throughout the period of use.

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

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

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

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

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

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

**(n) Provisions**

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

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

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

**(o) Contributed equity**

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

**(p) Revenue**

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

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

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

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

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

*Sales of goods*

Revenue is recognised at an amount that reflects the consideration to which the Group is expected to be entitled in exchange for transferring goods or services to the customer. For each contract with a customer, the Group; identifies the contract with the 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 recognize revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.
Revenue from the sale of goods is recognised at the point in time when the performance obligation is satisfied and the customer obtains control of the goods, which is generally at the time of delivery.

*Rendering of Subscription Services*

The Group generates service revenue through subscriptions to the ZoneCare platform, which provides customers with access to monitor and manage the functionality associated with the solar lighting systems.

Subscription revenue is recognised over time as the services are provided and the customer simultaneously receives and consumes the benefits of the Group's performance. Revenue is recognised on a straight-line basis over the subscription period as this reflects the pattern in which the services are transferred to the customer.

Amounts invoiced in advance of the service period are recognised as contract liabilities and recognised as revenue over the period in which the services are provided. Amounts receivable for services already provided are recognised as trade receivables. Revenue is measured based on the consideration specified in the contract with the customer, excluding goods and services tax (GST)

**(q) Income Tax**

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

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

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

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

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

**(r) Other taxes**

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

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

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

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

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

**(s) Employee benefits**

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

**(t) Trade and other payables**

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

**(u) Discontinued operations**

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

**(v) Critical Accounting Estimates and Judgements**

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

**Key Judgements**

**(w) Provision for impairment of receivables**

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

**(ii) Provision for the impairment of inventories**

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

**(iii) Intangible assets - capitalised development costs**

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

**(iv) Recognition of deferred tax assets**

The extent to which deferred tax assets can be recognised is based on an assessment of the probability that future taxable income will be available against which the deductible temporary differences and tax loss carry-forwards can be utilised.

**(v) Impairment of Intangibles**

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

- Capitalised development costs
- Product Designs & Drawings; and
- Marketing Collateral

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

**(vi) Going concern**

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

### 3. SEGMENT INFORMATION

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

The Group operates predominantly in Australia.

### 4. REVENUES AND EXPENSES

**From continuing operations**

**Specific Items**

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

***Disaggregation of revenue***

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

| | CONSOLIDATED | |
|---|---|---|
| | **2026** | **2025** |
| | **$** | **$** |
| **(i) Revenue** | | |
| Revenue from product sales - point in time | **12,328,780** | 5,806,054 |
| Revenue from provision of services - over time | **139,687** | 143,535 |
| | **12,468,467** | 5,949,589 |
| **(ii) Other income** | | |
| Net gain/(loss) on sale of assets | **-** | 94,384 |
| Interest | **88,451** | 8,448 |
| R&D tax rebate | **-** | 7,857 |
| Net foreign exchange gains/(losses) | **(17,672)** | (3,991) |
| Other | **24,576** | 7,970 |
| | **95,355** | 114,668 |
| | **12,563,822** | 6,064,257 |
| **(iii) Expenses** | | |
| Depreciation and amortisation | | |
| - Property, plant & equipment | **133,173** | 265,079 |
| - Right-of-use assets | **342,512** | 183,240 |
| - Intangible assets | **-** | - |
| | **475,685** | 448,319 |
| Finance costs | | |
| - Bank borrowings | **-** | 62,133 |
| - Finance lease arrangements | **13,181** | 9,425 |
| - Right of Use leasing liabilities | **77,049** | 21,109 |
| - Insurance premium funding arrangement | **3,641** | - |
| | **93,871** | 92,667 |
| Bad debts written off | **3,291** | - |
| Provision for expected credit losses | **228** | (18,336) |

### 5. INCOME TAX

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

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

Comparative tax balances have been updated to reflect the finalisation and lodgment of the 2025 tax return.

### 6. EARNINGS PER SHARE

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

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

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

| | CONSOLIDATED | |
|---|---|---|
| | **2026** | **2025** |
| | **$** | **$** |
| Net profit/(loss) from continuing operations | **711,389** | (923,414) |
| Net profit/(loss) from discontinuing operating | **-** | 5,268,937 |
| Net profit/(loss) attributable to equity holders | **711,389** | 4,345,523 |
| Net profit/(loss) attributable to equity holders of the parent | **711,389** | 4,345,523 |
| Net profit/(loss) attributable to ordinary shareholders for diluted earnings per share | **711,389** | 4,345,523 |

### 6. EARNINGS PER SHARE (CONT)

| | CONSOLIDATED | |
|---|---|---|
| | **2026** | **2025** |
| | **$** | **$** |
| Weighted average number of ordinary shares for basic earnings per share | **43,644,433** | 43,705,405 |
| Adjusted weighted average number of ordinary shares for diluted earnings per share | **43,644,433** | 43,705,405 |
| | **Cents** | Cents |
| - Basic for profit/(loss) for the full year from continuing operations | **1.63** | (2.11) |
| - Diluted for profit/(loss) for the full year from continuing operations | **1.63** | (2.11) |
| - Basic for profit/(loss) for the full year from discontinuing operations | **-** | 12.06 |
| - Diluted for profit/(loss) for the full year from discontinuing operations | **-** | 12.06 |
| - Basic for profit/(loss) for the full year | **1.63** | 9.94 |
| - Diluted for profit/(loss) for the full year | **1.63** | 9.94 |

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

### 7. DIVIDENDS PAID AND PROPOSED

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

## 8. DISCONTINUED OPERATIONS

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

**Financial performance information**

| | CONSOLIDATED | |
|---|---|---|
| | **2026** | **2025** |
| | **$** | **$** |
| **Revenue** | | |
| Revenue from Road Safety Rental | - | 4,292,228 |
| **Expenses** | | |
| Raw material, finished goods and logistics | - | (1,221,389) |
| Employee benefits | - | (845,582) |
| Fines and penalties | - | - |
| Insurance | - | (89,449) |
| Motor vehicle costs | - | (81,194) |
| Occupancy costs | - | (9,446) |
| Travel and accommodation costs | - | (43,367) |
| IT & Communications costs | - | (85,251) |
| Warehouse costs | - | (75,012) |
| Marketing costs | - | (81,224) |
| Other expenses | - | (33,307) |
| Earnings before interest, tax, depreciation and amortisation | - | 1,727,007 |
| Depreciation and amortisation | - | (1,064,052) |
| Earnings before interest and tax | - | 662,955 |
| Finance costs | - | (179,983) |
| **Profit/(Loss) before income tax** | - | 482,972 |
| Income tax benefit/(expense) | - | - |
| **Profit/(Loss) from discontinuing operations** | - | 482,972 |
| Profit/(Loss) on disposal of discontinuing operations | - | 4,785,963 |
| **Profit/(Loss) after income tax expense from discontinuing operations** | - | 5,268,935 |

## 8. DISCONTINUED OPERATIONS (CONT)

**Carrying amounts of assets and liabilities disposed**

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

**Details of the disposal**

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

## Notes to the Financial Statements

*FOR THE YEAR ENDED 30 JUNE 2026*

### 9. NOTES TO THE STATEMENT OF CASH FLOWS

| | CONSOLIDATED | |
|---|---|---|
| | 2026<br>$ | 2025<br>$ |
| **Reconciliation of cash** | | |
| For the purposes of the statement of cash flows, cash and cash equivalents comprise the following at 30 June: | | |
| Cash at bank and on hand | **2,521,453** | 3,495,765 |
| **Reconciliation from the net profit/(loss) after tax to the net cash flows from operations** | | |
| **Profit/(loss) after tax for the year** | **711,389** | 4,345,522 |
| Adjustments for: | | |
| Depreciation and amortisation | **475,685** | 1,512,371 |
| Net (profit)/loss on disposal of plant and equipment | **-** | (94,384) |
| Net (profit)/loss on disposal of RSR assets | **-** | (4,785,963) |
| Net (profit)/loss on termination of lease | **-** | (37,028) |
| Movement in stock obsolescence provision | **(116,964)** | - |
| Movement in expected credit loss provision | **228** | (18,336) |
| Interest received | **(88,451)** | (8,448) |
| Interest paid | **93,871** | 233,731 |
| **Changes in assets and liabilities** | | |
| (Increase)/decrease in trade and other receivables | **136,282** | 585,927 |
| (Increase)/decrease in inventories | **(1,612,091)** | 388,435 |
| (Increase)/decrease in other assets | **(99,623)** | (324,639) |
| Decrease/(increase) in other non-current assets | **39,503** | 23,376 |
| (Decrease)/increase in trade and other payables | **954,023** | (323,921) |
| (Decrease)/increase in contract liabilities | **(3,619)** | (125,430) |
| (Decrease)/increase in provisions | **(30,618)** | (124,178) |
| **Net cash from operating activities** | **459,615** | 1,247,035 |

## Notes to the Financial Statements

*FOR THE YEAR ENDED 30 JUNE 2026*

### 10. TRADE AND OTHER RECEIVABLES

| | CONSOLIDATED | |
|---|---|---|
| | 2026<br>$ | 2025<br>$ |
| Trade receivables | **814,891** | 1,035,093 |
| Other receivables | **7,613** | 14,936 |
| Less: Allowance for expected credit losses | **(10,000)** | (9,772) |
| | **812,504** | 1,040,257 |
| **Ageing of trade receivables (net of allowance for expected credit losses)** | | |
| 1 - 30 days | **591,045** | 363,904 |
| 31 - 60 days | **200,912** | 571,658 |
| 61 - 90 days | **12,934** | 50,096 |
| 91 days and over | **-** | 39,663 |
| | **804,891** | 1,025,321 |
| Trade receivables are non-interest bearing. | | |
| **Movement in allowance for expected credit losses** | | |
| Balance at the beginning of financial year | **9,772** | 28,108 |
| Amounts written off | **(3,291)** | - |
| Allowance for expected credit losses recognised/(released) | **3,519** | (18,336) |
| | **10,000** | 9,772 |

### 11. INVENTORIES

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

## 12. PROPERTY, PLANT AND EQUIPMENT

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

| **Movements in Carrying Amounts** | **ROU Property & Leasehold improvements** | **Plant & equipment** | **Motor vehicles** | **Rental equipment** | **Total** |
|---|---|---|---|---|---|
| | **$** | **$** | **$** | **$** | **$** |
| Balance at 1 July 2024 | 1,090,180 | 604,174 | 361,269 | 6,088,591 | 8,144,214 |
| Additions | 1,675,763 | 14,818 | - | 18,530 | 1,709,111 |
| Depreciation expense | (515,090) | (145,271) | (74,563) | (777,447) | (1,512,371) |
| Disposals | (490,494) | (224,776) | (164,033) | (5,329,674) | (6,208,977) |
| Impairment | - | - | - | - | - |
| **Carrying amount at 30 June 2025** | 1,760,359 | 248,945 | 122,673 | - | 2,131,977 |
| Balance at 1 July 2025 | **1,760,359** | **248,945** | **122,673** | **-** | **2,131,977** |
| Additions | **129,410** | **145,718** | **290,621** | **-** | **565,749** |
| Depreciation expense | **(354,884)** | **(79,640)** | **(41,161)** | **-** | **(475,685)** |
| Disposals | **-** | **-** | **-** | **-** | **-** |
| Impairment | **-** | **-** | **-** | **-** | **-** |
| **Carrying amount at 30 June 2026** | **1,534,885** | **315,024** | **372,133** | **-** | **2,222,041** |

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

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

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

Refer to note 17 for further information on Right-of-use asset leases.

### 12. PROPERTY, PLANT AND EQUIPMENT (continued)

| **Reconciliation of the total Assets additions:** | **2026**<br>**$** |
|---|---|
| ***Cash*** | |
| Plant & Equipment additions - cash | **145,718** |
| Leasehold Improvement additions - cash | **8,437** |
| Total cash consideration for asset additions | **154,155** |
| ***Non-Cash*** | |
| Motor Vehicle additions via asset finance | **290,621** |
| Property – Right of Use | **120,973** |
| | **565,749** |

### 13. INTANGIBLE ASSETS

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

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

### 13. INTANGIBLE ASSETS (continued)

| Movement in carrying amounts | Website Development costs | Patents /Product approvals | Product development costs | Product Designs & Drawings | Marketing Collateral | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Balance at 1 July 2024 | - | - | - | - | - | - |
| Capitalisation of costs | - | - | - | - | - | - |
| Amortisation expense | - | - | - | - | - | - |
| **Carrying amount at 30 June 2025** | - | - | - | - | - | - |
| Balance at 1 July 2025 | **-** | **-** | **-** | **-** | **-** | |
| Capitalisation of costs | **-** | **-** | **279,203** | **471,582** | **41,008** | **791,793** |
| Amortisation expense | **-** | **-** | **-** | **-** | **-** | **--** |
| **Carrying amount at 30 June 2026** | **-** | **-** | **279,203** | **471,582** | **41,008** | **791,793** |
| Less: Deferred equity consideration | **-** | **-** | **-** | **(92,000)** | **(8,000)** | **(100,000)** |
| **Total cash consideration at 30 June** | **-** | **-** | **279,203** | **379,582** | **33,008** | **691,793** |

All intangible assets are amortised on a straight-line basis over their estimated useful lives. Capitalised product development costs, product designs and drawings, and marketing collateral were not available for use or commercialised as at 30 June 2026 and accordingly have not commenced amortisation. Amortisation will begin when the relevant asset is available for use and will be recognised over its estimated useful life.

At 30 June 2026, the Group performed an impairment assessment in respect of its intangible assets with a carrying amount of $791,793. The assets were allocated to the Group's single CGU. Based on management's assessment of the recoverable amount of the CGU, no impairment indicators were identified, and the recoverable amount exceeded the carrying amount of the CGU. Accordingly, no impairment charge was recognised during the year.

### 14. TRADE AND OTHER PAYABLES

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

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

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

### 15. CONTRACT LIABILITIES

| | CONSOLIDATED | |
|---|---|---|
| | 2026<br>$ | 2025<br>$ |
| Customer deposits | **84,745** | 172,069 |
| | **84,745** | 172,069 |

### 16. INTEREST-BEARING LOANS AND BORROWINGS

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

**Financing facilities available**

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

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

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

### 17. LEASE LIABILITIES

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

**Lease payments not recognised as a liability**

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

The Group continues to lease its Pakenham head office and warehouse facility and has exercised an option to extend the lease for a further 5 years commencing from November 2025. The Nar Nar Goon site lease was assigned as part of the sale of Road Safety Rental (RSR) assets. The Queensland lease was terminated without penalty and the NSW lease concluded in August 2025 having being sublet since the RSR transaction date.

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

### 18. PROVISIONS

| | CONSOLIDATED | |
|---|---|---|
| | 2026<br>$ | 2025<br>$ |
| **Current** | | |
| Employee benefits | **362,471** | 393,357 |
| | **362,471** | 393,357 |
| **Non-Current** | | |
| Employee benefits | **276** | 7 |
| | **276** | 7 |
| **Movement in Provisions:** | | |
| **Employee benefits** | | |
| Carrying amount at the start of the year | **393,364** | 505,507 |
| Movement during the year | **(30,617)** | (112,143) |
| | **362,747** | 393,364 |

### 19. EQUITY

| | CONSOLIDATED | |
|---|---|---|
| | **2026** | **2025** |
| **Contributed Equity** | **$** | **$** |
| ***Ordinary shares*** | | |
| Balance at the beginning of the period | 6,012,220 | 6,012,220 |
| Minimum holding buy-back of unmarketable parcels | (50,110) | - |
| **Issued and fully paid** | **5,962,110** | 6,012,220 |
| | | |
| **Deferred equity consideration** | | |
| Chameleon acquisition deferred equity* | **100,000** | - |
| | **100,000** | - |
| | | |
| **Movements in ordinary shares on issue (legal parent)** | **No. of shares** | |
| Balance at the beginning of the period | **43,705,405** | 43,705,405 |
| Minimum holding buy-back of unmarketable parcels | **(358,951)** | - |
| **Balance at end of period** | **43,346,454** | 43,705,405 |

Ordinary shares carry one vote per share, either in person or by proxy, at a meeting of the Company, and carry the rights to dividends and the proceeds on winding up of the parent entity in proportion to the number of shares held.
There is no current on-market buy-back of ordinary shares.

* Under the assets sale deed for Chameleon trailers acquisition, Mr A Kaye can receive up to $100,000, payable in SRH shares, dependent on the revenue generated in the period from June 2026 to December 2027, therefore a provision for this deferred equity consideration is recorded in this reporting period.

**Retained Earnings**

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

### 20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

| | CONSOLIDATED | |
|---|---|---|
| | **2026**<br>**$** | **2025**<br>**$** |
| **Financial Assets** | | |
| - Cash and cash equivalents | **2,521,453** | 3,495,765 |
| - Trade and other receivables | **812,504** | 1,040,257 |
| **Total Financial Assets** | **3,333,957** | 4,536,022 |
| **Financial Liabilities** | | |
| - Financial liabilities at amortised cost | **3,283,221** | 2,636,929 |
| **Total Financial Liabilities** | **3,283,221** | 2,636,929 |

The Group's financial instruments of trade debtors and trade creditors arise directly from its operations.

It is, and has been throughout the period under review, the Group's policy that no trading in financial derivatives shall be undertaken.

The main risks arising from the Group's financial instruments are interest rate risk, liquidity risk, foreign currency risk and credit risk. The Board reviews and agrees policies for managing each of these risks and they are summarised below.

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

### 20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

**(a) Interest rate risk**

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

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

| | Weighted Average Interest Rate | Non Interest Bearing | Variable Interest Rate | Fixed Interest Rate Maturing | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | Within 1 year | 1 to 5 years | Later than 5 years | |
| **2026** | **%** | **$** | **$** | **$** | **$** | **$** | **$** |
| **Financial Assets** | | | | | | | |
| - Cash | **3.67%** | **-** | **2,521,453** | **-** | **-** | **-** | **2,521,453** |
| - Trade Receivables | **N/A** | **812,504** | **-** | **-** | **-** | **-** | **812,504** |
| **Total Financial Assets** | | **812,504** | **2,521,453** | **-** | **-** | **-** | **3,333,957** |
| **Financial Liabilities** | | | | | | | |
| - Trade Payables | **N/A** | **1,269,079** | **-** | **-** | **-** | **-** | **1,269,079** |
| - Asset finance borrowings | **6.30%** | **-** | **-** | **102,954** | **259,396** | **-** | **362,350** |
| - Insurance Premium | **3.85%** | | | **36,164** | | | **36,164** |
| - Lease liabilities | **7.35%** | **-** | **-** | **362,674** | **1,252,954** | **-** | **1,615,628** |
| **Total Financial Liabilities** | | **1,269,079** | **-** | **501,792** | **1,512,350** | **-** | **3,283,221** |

| **2025** | **%** | **$** | **$** | **$** | **$** | **$** | **$** |
|---|---|---|---|---|---|---|---|
| **Financial Assets** | | | | | | | |
| - Cash | 2.26% | - | 3,495,765 | - | - | - | 3,495,765 |
| - Trade Receivables | N/A | 1,040,257 | - | - | - | - | 1,040,257 |
| **Total Financial Assets** | | 1,040,257 | 3,495,765 | - | - | - | 4,536,022 |
| **Financial Liabilities** | | | | | | | |
| - Trade Payables | N/A | 756,622 | - | - | - | - | 756,622 |
| - Asset finance borrowings | 6.30% | - | - | 45,020 | 56,481 | - | 101,501 |
| - Lease liabilities | 7.35% | - | - | 266,639 | 1,512,167 | - | 1,778,806 |
| **Total Financial Liabilities** | | 756,622 | - | 311,659 | 1,568,648 | - | 2,636,929 |

### 20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

#### (b) Credit risk

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

It is the Group's policy that all customers who wish to trade on credit terms are subject to credit verification procedures and pre-agreed credit limits.

In addition, receivable balances are monitored on an ongoing basis with the result that the Group's exposure to bad debts is managed closely.

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

As at reporting date, the amount of financial assets past due, but not impaired, is $213,846 (2025: $625,417).

The Group does not have any material unmanaged credit risk to any single debtor or group of debtors under financial instruments entered into by the Group.

#### (c) Liquidity risk

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

Maturity analysis of financial liabilities:

| | Within 1 Year | 1 to 5 Years | Over 5 Years | Total |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **2026** | | | | |
| - Trade payables | **969,079** | **300,000** | **-** | **1,269,079** |
| - Borrowings for asset finance | **102,954** | **259,396** | **-** | **362,350** |
| - Insurance Premium funding | **36,164** | **-** | **-** | **36,164** |
| - Lease liabilities | **362,674** | **1,252,954** | **-** | **1,615,628** |
| **Total Financial Liabilities** | **1,470,871** | **1,812,350** | **-** | **3,283,221** |

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

### 20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

#### (d) Fair Values

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

#### (e) Foreign Exchange Risk

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

#### (f) Sensitivity Analysis

**Exposure to changes in interest and exchange rates**

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

| | CONSOLIDATED | |
|---|---|---|
| | Profit/(loss) | Equity |
| **Year Ended 30 June 2026** | $ | $ |
| +/-2% in interest rates | +/- 50,000 | +/- 50,000 |
| +/-5c in AUD / USD | +/- 25,000 | +/- 25,000 |
| **Year Ended 30 June 2025** | $ | $ |
| +/-2% in interest rates | +/- Nil | +/- Nil |
| +/-5c in AUD / USD | +/- 120,000 | +/- 120,000 |

**Significant Customer**

On Site Rental Group was a significant customer of the 2025/2026 financial year following our sale to them in May 2025 of our Road Safety Rental (RSR) business. In the current reporting period, they acquired $5,177,764 (FY25: $169,444) of our products following a commitment to acquire $3,000,000. In subsequent years we anticipate them to be significant customers, however, there is no current commitment from them.

### 21. SUBSIDIARIES

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

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

### 22. RELATED PARTIES

**Transactions with Key Management Personnel**

Disclosures relating to key management personnel are set out in note 24 and the remuneration report included in the directors' report. There were no trade receivables from or trade payables to related parties at the current reporting date.

**Transactions with related parties**

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

During the financial year the Group purchased plant & equipment at normal commercial rates from an entity related to Mr D. Hotchkin. Mr D. Hotchkin is not a director, shareholder or employee of that entity. The total payments were $29,455 (2025: $0)

During the financial year the Group rented a premises at normal commercial rates which is owned by Mr D. Hotchkin. The total payments were $24,461 (2025: $17,950)

During the financial year, the Group acquired intangible assets from Chameleon AMLS, an entity previously owned by non-executive director Mr A Kaye, on arm's length commercial terms. Consideration for the acquisition comprised a cash payment of $400,000 and deferred equity consideration of $100,000, payable in SRH shares. The entitlement to the deferred consideration is subject to the achievement of revenue performance conditions specified in the Asset Sale Deed.

### 23. AUDITORS' REMUNERATION

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

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

## 24. KEY MANAGEMENT PERSONNEL DISCLOSURES

**(a) Details of Management Personnel**

**(i) Directors**

| | |
|---|---|
| David Ashmore | Non-Executive Chairman |
| Darren Hotchkin | Chief Executive Officer |
| Steve Difabrizio | Non-Executive |
| Andrew Kaye | Non-Executive (Appointed 9 June 2026) |

**(ii) Executives**

| | |
|---|---|
| Brendan Price | General Manager |

**(b) Compensation of Key Management Personnel**

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

| | 2026<br>$ | 2025<br>$ |
|---|---|---|
| Compensation of Key Management Personnel by category: | | |
| - Short-term employee benefits | **730,275** | 866,827 |
| - Post-employment benefits | **69,082** | 63,012 |
| - Long-term employee benefits | **13,523** | 14,909 |
| | **812,880** | 944,748 |

## 25. PARENT ENTITY DISCLOSURES

| | 2026<br>$ | 2025<br>$ |
|---|---|---|
| Current assets | **-** | - |
| Total assets | **5,159,081** | 4,716,3309 |
| Current liabilities | **-** | - |
| Total liabilities | **-** | - |
| Net assets | **5,159,081** | 4,716,330 |
| Issued capital | **5,962,110** | 6,012,220 |
| Deferred equity consideration | **100,000** | - |
| Retained earnings | **(903,029)** | (1,295,890) |
| Profit/(loss) of the parent entity | **442,752** | (25,017) |
| Total comprehensive income of the parent entity | **442,752** | (25,017) |
| Guarantees entered into by the parent entity in relation to debts of its subsidiary | **500,781** | 500,781 |

## 26. CONTINGENT ASSETS AND LIABILITIES

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

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

## 27. SUBSEQUENT EVENTS

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

Up to the date of signing the financial statements the company had sales revenue and orders of $324,860 to On-Site Rental Group, who are noted as a significant customer in the current reporting period.

# Consolidated Entity Disclosure Statement

As at 30 June 2026

| Entity Name | Entity Type | Country of Incorporation | % of share capital held | Australian Tax residency status | Foreign Countries tax residency |
|---|---|---|---|---|---|
| Saferoad Pty Ltd | Private Company | Australia | 100% | Australian | N/A |

# Directors' Declaration

In accordance with a resolution of the Directors of Saferoads Holdings Limited (the Company), the Directors declare that:

a) the consolidated financial statements and notes set out on pages 7 to 37 are in accordance with the Corporations Act 2001, including:

   (i) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Regulations 2001; and
   (ii) 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;

b) the Consolidated Entity Disclosure Statement required by section 295(3A) of the Corporations Act 2001 is true and correct;

c) there are reasonable grounds to believe that the Company and the consolidated entity will be able to pay their debts as and when they become due and payable;

d) the consolidated entity has included in the notes to the financial statements an explicit and unreserved statement of compliance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board; and

e) the Directors have been given the declarations required by section 295A of the Corporations Act 2001 from the Managing Director and Financial Controller for the financial year ended 30 June 2026.

This declaration is made in accordance with a resolution of the Directors.

David Ashmore

Director

23 September 2026

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# Independent Auditor's Report

## To the Members of Saferoads Holdings Limited

## Report on the Audit of the Financial Report

### Opinion

We have audited the financial report of Saferoads Holdings Limited (the Company) and its subsidiaries (collectively "the Group"), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, the consolidated entity disclosure statement and accompanying basis of preparation as at 30 June 2026; and notes to the financial statements including a summary of material accounting policies as at 30 June 2026, and the directors' declaration.

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

(a) giving a true and fair view of the Group's 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 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 financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### Key Audit Matters

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

We have determined the matter described below to be the key audit matter to be communicated in our report.

| Key audit matter | How our audit addressed the key audit matter |
|---|---|
| **Revenue from product sales and services – Note 4**<br><br>The total revenue from product sales and services earned by Saferoads Holdings Limited was $12,468,467. The Group generates revenue from the sale of goods and rendering of services under individual agreements and contractual arrangements.<br><br>Under AASB 15 *Revenue from Contracts with Customers,* revenue may be recognised at a point in time or over time as performance obligations are satisfied.<br><br>This is a key audit matter due to the volume of associated transactions and the importance of revenue as a financial measure to the Group's stakeholders. | Our procedures included, amongst others:<br><br>- Documenting the design and effectiveness of internal controls relating to revenue streams;<br>- Assessing revenue recognition policies to ensure compliance with AASB 15;<br>- Selecting and testing a sample of revenue recognition during the year to supporting documents to verify occurrence;<br>- Evaluating sales transactions around reporting date to assess whether revenue is recognised in the current period; and<br>- Assessing the appropriateness of related disclosures in the financial statements. |

## Other Information

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 any form of assurance conclusion thereon.

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

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

## Responsibilities of the Directors for the Financial Report

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

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

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

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

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

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

  Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities with the Group to express an opinion on the financial report. We are responsible for the direction, supervision and performance 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 the 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, action 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 the 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 the auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Crowe

**Report on the Remuneration Report**

**Opinion on the Remuneration Report**

We have audited the Remuneration Report included in pages 10 to 13 of the Directors' Report for the year ended 30 June 2026.

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

**Responsibilities**

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

Crowe Audit Australia

**Crowe Audit Australia**

**Bruce Preston**
Partner

23 September 2026
Melbourne

# ASX Additional Information (Unaudited)

### 20 LARGEST SHAREHOLDERS

As at 1 September 2026, the 20 largest shareholders were as follows:

| No. | Name | No. of Shares | % Held |
|---|---|---|---|
| 1 | GIPSY CREEK PTY LTD <GIPSY CREEK SUPER FUND A/C> | 11,393,594 | 26.29 |
| 2 | CONTEMPLATOR PTY LTD <ARG PENSION FUND A/C> | 4,753,978 | 10.97 |
| 3 | CIMTECK SUPER PTY LTD <CIMTECK SUPERANNUATION A/C> | 4,345,133 | 10.02 |
| 4 | CARRIER INTERNATIONAL PTY LIMITED <SUPER FUND A/C> | 2,049,620 | 4.73 |
| 5 | MR DUNCAN FRANCIS SMITH | 1,862,885 | 4.30 |
| 6 | MR PHILIP BOMFORD | 1,860,000 | 4.29 |
| 7 | WADSGLEN PTY LTD <WADSWORTH FAMILY A/C> | 1,808,262 | 4.17 |
| 8 | MR DAVID ALBERT MCCLURE ASHMORE & MRS NOLA JOY ASHMORE <DANJAY SUPERANNUATION A/C> | 1,706,548 | 3.94 |
| 9 | ROADWORX GROUP PTY LTD | 1,029,319 | 2.37 |
| 10 | PARK ROAD SF PTY LTD <PARK ROAD SUPER FUND A/C> | 873,416 | 2.02 |
| 11 | MR DOUGLAS LINDSAY ROBERTSON <DOUGLAS ROBERTSON A/C> | 696,746 | 1.61 |
| 12 | ELFIC INDUSTRIES PTY LTD | 667,901 | 1.54 |
| 13 | MR BOBBY VINCENT LI | 523,876 | 1.21 |
| 14 | LIVINGSTONE SERVICES PTY LTD <LIVINGSTONE SERVICES SF A/C> | 376,836 | 0.87 |
| 15 | MR FRANK CHUNG LEUNG NG & MRS GLORIA MAN YUNG NG | 365,000 | 0.84 |
| 16 | MRS MARILYN TEH REYNAULD | 350,000 | 0.81 |
| 17 | BNP PARIBAS NOMINEES PTY LTD <HUB24 CUSTODIAL SERV LTD> | 348,652 | 0.80 |
| 18 | MISS ALICE JANE LI | 340,405 | 0.79 |
| 19 | WYCHWOOD INVESTMENTS PTY LTD <WYCHWOOD INVESTMENT A/C> | 264,109 | 0.61 |
| 20 | WEYBURN GROUP PTY LTD | 250,000 | 0.58 |
| 20 | MR GABRIEL GOVINDA | 250,000 | 0.58 |
| 20 | ARJAYM NOMINEES PTY LTD <MACKENZIE SUPER FUND A/C> | 250,000 | 0.58 |
| | **Total Holdings of Top 20 Shareholders** | **36,366,280** | **83.90** |
| | **Total Issued Capital -** | **43,346,454** | **100.00** |

## DISTRIBUTION OF SHAREHOLDINGS

| Range | No. of Holders | % of Holders | No. of Shares | % of Shares |
|---|---|---|---|---|
| 1 to1,000 | 19 | 7.65 | 6,822 | 0.02 |
| 1,001 to 5,000 | 15 | 6.05 | 50,701 | 0.12 |
| 5,001 to 10,000 | 70 | 28.23 | 567,956 | 1.31 |
| 10,001 to 100,000 | 101 | 40.73 | 3,266,570 | 7.54 |
| Over 100,000 | 43 | 17.34 | 39,454,405 | 91.02 |
| **Total** | **248** | **100%** | **43,346,454** | **100%** |

**Unmarketable Parcel -** Based on the price per security of $0.10, the number of holders with an unmarketable holding is 31, which total 42,523 ordinary shares, amounting to 0.10% of Issued Capital

**Class of shares and voting rights**- All shares of the company are in the one class only, being Ordinary Fully Paid shares with a voting right of one vote per share.

**Substantial Shareholdings** – as at 1 September 2026 Darren John Hotchkin and Jennifer Ann Hotchkin and their associated entities, Contemplator Pty Ltd and its associated entities and Cimteck Super Pty Ltd and its associated entities had a substantial holding (greater than 5%) of ordinary shares in the Company.

Darren John Hotchkin and Jennifer Ann Hotchkin with their associated entities, have been substantial shareholders since the listing of the company on 15 December 2005.

Contemplator Pty Ltd and associated entities, have been substantial shareholders since 2 February 2009.

Cimteck Super Pty Ltd and associated entities, have been substantial shareholders since 24 December 2014.

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# Corporate Directory

**Company Secretary**

Chris Lobb
David Ashmore

**Bankers**

Commonwealth Bank of Australia
Warragul Vic 3820

**Auditors**

Crowe Audit Australia
PO Box 183
42A Main Street
Pakenham VIC 3010

**Registered Office**

PO Box 2030
22 Commercial Drive
Pakenham Vic 3810

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Email: sales@saferoads.com.au
Website: saferoads.com.au

**Share Registry**

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1300 288 664
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Email: hello@automic.com.au
Website: automic.com.au

**ASX Code**
SRH

**David Ashmore**
Chairman

**Darren Hotchkin**
Managing Director

**Steven Difabrizio**
Non-Executive Director

**Andrew Kaye**
Non-Executive Director

## Directors

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Saferoads Holdings Limited
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