2026

ANNUAL REPORT

SKS Technologies

Acknowledgement of Country

SKS Technologies and its Board, management and employees respectfully acknowledge the Traditional Owners of the land upon which it operates its business and pay respect to their Elders past, present and emerging.

FY26 Summary Appendix 4E

(A$000s)	% Change	2026	2025
Revenue from ordinary activities	33.0%	$347,928	$261,655
Profit from ordinary activities after tax attributable to members	93.2%	$27,111	$14,029
Net profit for the period attributable to members	95.3%	$26,890	$13,770
Net tangible assets per share	14.2%	20.6 cents	18.1 cents
Operating cash flow per share	27.9%	39.6 cents	30.9 cents
Dividend (cents)	**FY26**	**FY25**	**FY24**
Interim dividend	3.5 (f)	1.0 (f)	-
Final dividend	6.5 (f)	5.0 (f)	1.0 (f)
Total dividend	10.0 (f)	6.0 (f)	1.0 (f)

(f) = fully franked (u) = unfranked

Dividend dates	
Record date for determining final dividend entitlements	18 September 2026
Final dividend payment date	16 October 2026

Contents

Overview

FY26 Operational Performance

Safety

0 LTIs

▼ 100.0%

Workforce

1,166

▲ 22.7%

Work on hand

$312.0M

▲ 56.0%

Pipeline

$1.69B

▲ 226.4%

Locations

10

▲ A new major projects headquarters in Victoria

CO_2 emissions

712.7t

▲ 20.6%

FY26 Financial Performance

Sales revenue	EBITDA	Before-tax profit
$347.93M	**$42.43M**	**$39.35M**
▲ 33.0%	▲ 80.8%	▲ 89.3%

After-tax profit	Cash from operations	Dividend
$27.11M	**$45.66M**	**10.0 CENTS**
▲ 93.2%	▲ 30.5%	▲ 66.7%

Who We Are

SKS Technologies has grown rapidly from a specialist electrical contractor into one of the country's most closely monitored infrastructure businesses, with a footprint that lets it serve large national clients who need local execution capability in every state.

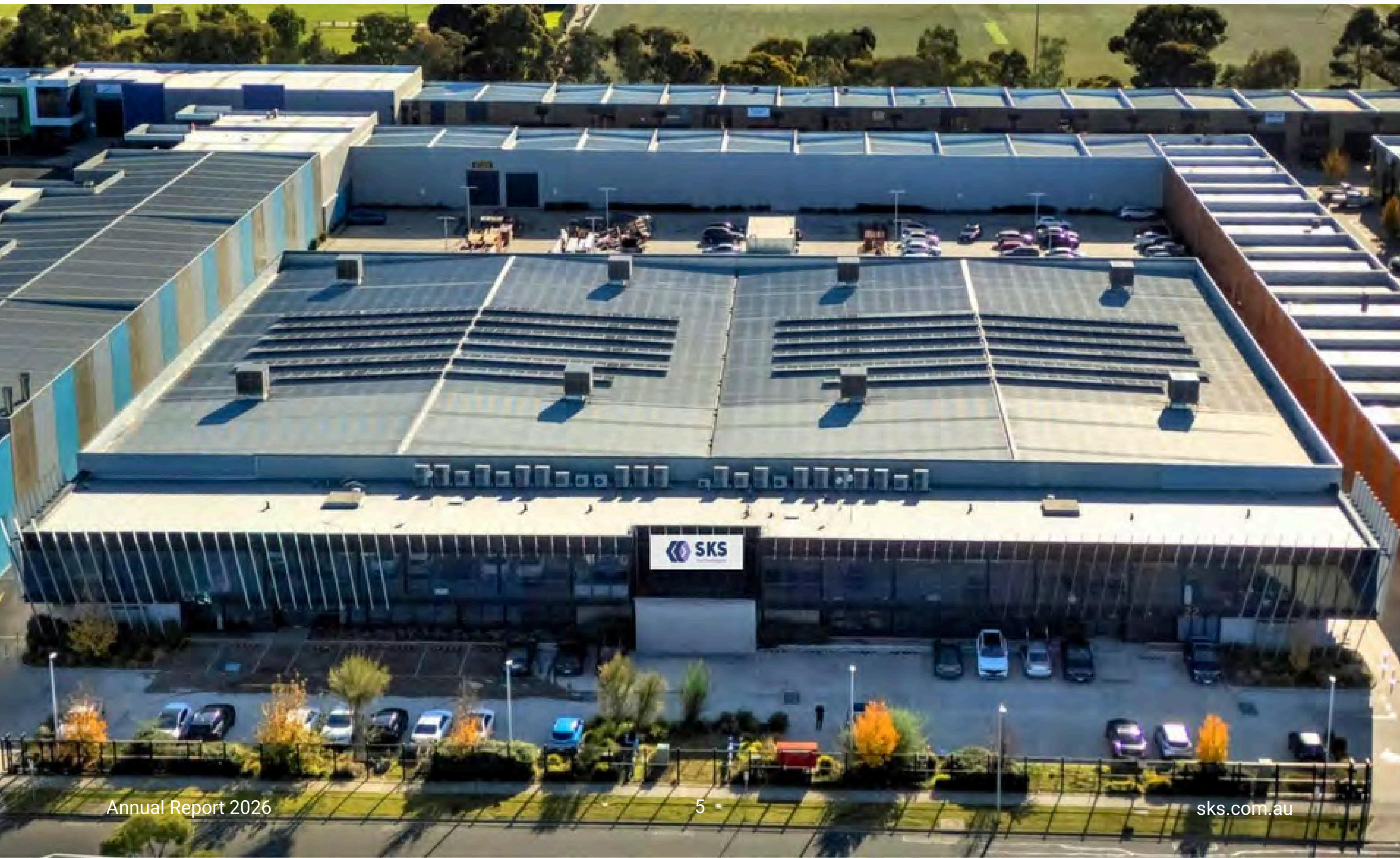
Headquartered in Melbourne, it operates from 10 locations in Australia, servicing its Tasmanian operations from the Melbourne sites. Project teams with specialist knowledge and expertise are located close to specific market sectors, with data centre teams servicing Victoria, New South Wales and the Northern Territory.

SKS Technologies now employs 1,400 people, procuring, designing, installing, commissioning, upgrading, and maintaining systems and services across the full spectrum of industry sectors for a range of blue-chip corporate and government clients.

More recently, SKS Technologies established a major projects headquarters in the north-western Melbourne data centre region to better service those projects and secure ongoing maintenance and upgrade work at sites where they have completed large-scale projects.

In FY26, the business delivered 2,700 projects across Australia, up from approximately 2,500 in the 2025 financial year.

SKS Technologies now sits within two powerful structural tailwinds: the digital infrastructure boom and the electrification of the economy. The company has moved decisively to capture opportunities in both areas and is now poised to continue translating these market forces into further gains in market share across the most advantageous sectors.



What We Do

SKS Technologies designs, installs, commissions and maintains fully integrated electrotechnology solutions with a diversified offering encompassing three areas of expertise: electrical solutions, communications and audio visual.

The electrical division designs and delivers power systems, lighting control, energy management, and high-voltage systems. Communications services span voice and data structured cabling, cable network auditing, patch panel management, and fibre optic and wireless networks. Audio visual capability includes display and projector systems, video and audio conferencing, touch panel control, public access systems, and specialist-controlled lighting.

Typical major projects delivered by the business include a range of systems and services for clients including hospitals, data centres, defence facilities, mining operations, airports, and government and corporate buildings. Flagship projects such as AirTrunk's MEL01 hyperscale data centre, Roy Hill Mine infrastructure upgrades, and the $1.5 billion new Footscray Hospital reflect its capacity for complex, large-scale national work.

Below is a snapshot of projects showing the diverse nature of the business's offering across industry sectors.

The Barossa Council

Sport Complex

Lyndoch, South Australia

Electrical and communications works, including four 35-metre light towers for a multi-purpose sports venue designed to host AFL Gather Round football matches in the Barossa Valley.

STACK INFRASTRUCTURE

Data Centre

Melbourne, Victoria

Design and construction of a full suite of critical electrical systems and infrastructure, including additional medium and high voltage work, for MEL01C, a 52MW hyperscale data centre.

GenesisCare

Hospital

Sydney, New South Wales

Design and construction of critical infrastructure for the integrated fitout of GenesisCare's four-storey cancer treatment centre in the North Shore Healthcare precinct.

Westpac

Corporate Office

Perth, Western Australia

A premium audio visual uplift spanning three levels of Brookfield Tower 2 in Perth's CBD, including video conferencing rooms, multifunction combinable rooms and collaboration spaces.

Australian Government
Defence

Defence

Mount Bundey, Northern Territory

Works associated with the upgrade of high-frequency, long-distance communications infrastructure at one of the Australian Defence Force's remote army training areas.

NYAAL BANYUL
GEELONG CONVENTION AND EVENT CENTRE

Convention and Event Centre

Geelong, Victoria

Large-scale audio visual program of works at the new Nyaal Banyul Geelong Convention and Event Centre, which is part of a $450 million development on Geelong's waterfront, including a 1,000-seat theatre, exhibition and meeting space, a public plaza and a hotel.

Value Creation

SKS Technologies is a single-source partner that connects complex electrical infrastructure with advanced systems integration. By offering both core electrical works and high-tech communications infrastructure, the company combines two critical aspects of major project design and construction, avoiding issues that can arise when separate contractors handle these activities.

In demanding operational environments like airport transit hubs, corporate spaces, and defence precincts, SKS Technologies delivers high-utility value through staged execution and precise technical compliance. The business reduces risk on major capital projects by turning custom engineering challenges into standardised, high-performance rollouts.

This includes integrating smart building automation and modern architectural lighting arrays, energy management grids, and high-speed data communications networks into a unified, secure system backbone.

The company scales its project-level value into long-term commercial assets by capturing the full lifecycle of a facility. After the project is complete, SKS moves the infrastructure into its service and maintenance loop. With ongoing technical support, preventative servicing, and critical infrastructure upgrades, its services and systems help building operators lower total asset ownership costs. SKS Technologies turns traditional electrotechnology into a scalable ecosystem that directly improves building efficiency, operational uptime, and end-user experiences across multiple industries.

Value creation for customers, suppliers and employees

Skilled
Strategic recruitment combined with targeted training and development delivers superior teams

Diversified
Revenue streams spread across geographic locations and market sectors, as well as service and system offerings

Well-funded
Sufficient capital to expand which gives the optionality to pursue any opportunity as it arises

Growing
Proven ability to convert a rapidly increasing pipeline into an expanding order book to support earnings growth

Trusted
Trusted and respected brand founded on execution excellence and a loyal network of relationships throughout the value chain

Safe
A safety performance that has protected its workforce and derisked its service provision, thus helping to secure new work

Chair and CEO's Review

FY26 was the year that our transformation became undeniable.

Just four years ago, SKS Technologies was an electrical and data communications contractor best known for fitting out shopping centres, government buildings, schools, and offices. Today, the complex electrical and data communications systems we install in large-scale data facilities, power the servers that train the artificial intelligence models that are reshaping how our world works.

The business's advancement has been truly exceptional and often prompts reflection on the past few years.

If we consider what was different about FY26, it's that we had a greater level of certainty in the future than we'd ever had before. We had a much larger pipeline of opportunities in open tender, with the potential to grow the order book and convert to revenue. We also had significant knowledge of anticipating risks on major projects, which helped us better understand how to complete these large installations at every step of the process.

Importantly, we now engage directly with data centre operators earlier, which leads to earlier contract engagement to support the design and procurement stages and timeframes.

One of the strongest signs of this progress is the $210 million contract, the largest in our history, that we secured in April this year to design and build the critical electrical infrastructure to power a large data facility in Melbourne. Another is undoubtedly the Delta Elcom acquisition in January, which strengthened our New South Wales reach and boosted the specialist resources required to build market share across all sectors.

However, perhaps the standout demonstration of our maturity as an organisation is the safety performance achieved across thousands of projects, which required a 32.1% upsizing of our workforce, with no one injured. Sending people home safely each day is an achievement that cannot be underestimated.

Material financial advancement

Our earnings performance speaks for itself with the third successive year of double- and triple-digit increases in all metrics. Sales revenue expanded by a substantial 33.0% after back-to-back increases of 92.0% and 63.7% over the last two periods for FY25 and FY24, respectively.

This lower revenue increase, compared with the other earnings metrics of 80.8%, 89.3%, and 93.2% for EBITDA, before-tax profit, and after-tax profit, respectively, reflects the scale benefits of the fixed cost base and thus greater operating efficiency across the business.

Balance sheet strength improved in parallel, with shareholders' equity as a proportion of total assets rising from 16.6% in FY22 to 27.6% in FY26, resulting in a 13.6% compound annual growth rate. This growth reflects a balance sheet strengthened organically rather than through leverage, as the business has grown consistently through disciplined, internally funded capital management.

Capital efficiency has also improved as the business has scaled. Return on assets rose by 21.2% over the year, while return on capital employed increased by 14.3%, which is notable given the scale of capital now employed in the business.

Shareholder returns balanced with future growth

After a 3.5 cents per share interim dividend and a 6.5 cents per share final dividend, the dividend for the year is 10 cents per share, a 66.7% increase from the full-year dividend declared for FY25. The Board's decision to pay a dividend underscores the company's commitment to shareholder returns, balanced with the substantial funding required for its ongoing expansion plans.

Execution excellence and strong underlying platform

Successful growth of this magnitude does not happen by accident. Nor can it be sustained by good fortune alone. A material part of this highly visible growth trajectory rests on a continuous, less obvious program of work. Managing the cost base, protecting margins, allocating capital judiciously, and continually strengthening the safety culture, systems, processes, and governance that allow a business of this scale and complexity to keep executing without compromising quality or care are the pillars of our success.

As is common in construction, managing the ebbs and flows of a workforce during rapid growth is one of our biggest challenges. Our people are our advantage. We recruit, train, encourage, and reward them, and we manage that risk through long-standing industry relationships. These long-standing relationships across the value chain have built a committed, talented team that understands the importance of getting it right every time. We rely on these relationships for much of our recruitment, and our 95% repeat business rate shows the quality of our work, which comes from our people.

We also grow people into positions by training and empowering them to take on new challenges in a supportive environment. Our management cohort connects with the trade-based workforce, as many of them came from the ground up, starting on the tools and advancing into management positions as they expanded their skill base. SKS Technologies is not a corporate bureaucracy. It is a group of like-minded people with a team spirit and a need to feel pride in their work.

Other initiatives have also strengthened our operating foundations, involving investment in equipment, technology and process improvement to derisk and keep our business and its people safe; to improve efficiency, communication, and risk management; to capture data for reporting and compliance requirements; and to embed the increasing levels of governance necessary for a business that is constantly expanding in size, capability and geographic location.

Increased pipeline activity has driven another annual increase in work on hand, which stood 56% higher at year-end at $312 million. The supporting pipeline rose by 226% from $517.2 million in FY25 to $1.69 billion in FY26. Approximately 87% is in the data centre sector, underscoring the opportunity and how we have established ourselves as a reliable partner for hyperscale operators with large, complex construction projects.

While we will retain our focus on winning work in all market sectors to diversify earnings streams and further boost growth, demand for data centre construction is clearly a durable, multi-year driver of growth for the Group, and we intend to continue growing market share in that space.

After years of calculated investment in specialist skills, plant and equipment, technology, and delivery capability, we have achieved an early-mover advantage that cannot be overstated for the business.

Strategic intent of the Delta Elcom acquisition

A critical part of this expansion has been the acquisition of Delta Elcom, as a strategic step to establish a credible local team of expertise and resources to pursue a higher level of work in New South Wales. By all accounts, Australia's largest data centre market is in the Sydney region, and SKS Technologies intends to understand it better. Rather than entering this space by overlaying our existing Victorian operating model, we identified a local business with a shared customer base, similar capabilities and expertise, and a culture that would integrate seamlessly with SKS Technologies and allow the teams to merge. We intend to expand our presence in these markets, remaining mindful of their distinct characteristics, rather than assuming the Victorian model will automatically translate into the success we have achieved in the Victorian market.

Priorities and outlook

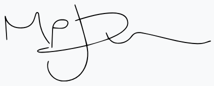
The Board closely monitors the broader economic outlook and marketplace, noting that the current structural drivers of digital infrastructure growth, continuing public investment, and the ongoing focus on electrification across the economy remain firmly in place and underpin ongoing and increasing demand for SKS Technologies' core offering.

The core priorities for FY27 are to strengthen our presence in New South Wales, recognising the unique qualities that distinguish it from the Victorian marketplace, and build up the resources and capabilities in a local environment. Other aims include ongoing improvements to the operating platform and resourcing, and developing additional teams to support further forecast growth.

The increasing focus on electrification and renewable expansion will undoubtedly drive higher revenues for the business, driven by stricter building codes and the consequent ongoing upgrades to clients' infrastructure. However, from 1 July 2026, SKS Technologies has begun collecting data and other information to report on its sustainability performance under the new sustainability reporting regime, with its first such report to shareholders at the end of FY27.

The business is undoubtedly in an outstanding position to continue scaling to $500 million in revenue and $60 million in before-tax profit, which the Board is confident it can achieve in FY27. By capitalising on favourable macroeconomic forces driving demand, the business will continue to convert opportunities into revenue, profits, and the shareholder returns we have always believed we could achieve.

Peter Jinks
Executive Chairman



Matthew Jinks
Chief Executive Officer

Strategy Execution

SKS Technologies' rapid expansion has been built on a growth-and-consolidation strategy. Its growth strategy rests on three tenets: organic and acquisitive growth, efficient capital management, and a continued focus on the traditional business to diversify revenue streams across sectors, locations, and capabilities.

The results of the growth plans are evident in financial and operational performance, most notably in large increases in key metrics, the acquisition of Delta Elcom in Sydney, increased bank facilities, and continued diversification of the revenue base.

Growth

1. Organic/opportunistic acquisition
2. Efficient use of capital
3. Revenue diversification

VISION
To drive future technology landscapes through innovation, feasibility and efficiency that continuously captures potential and builds new ways of thinking.

MISSION
To execute creative, client-centric technology solutions for unique and complex needs, safely and professionally.

VALUES
Client focus
Integrity
Quality and safety
Teamwork

1	**Acquisition - Delta Elcom in NSW** to build reach and capability in the NSW data centre and traditional sectors. Fully integrated in 2H26
226%	**Increase in pipeline** from $517.2 million to $1.688 billion - data centres rising to $1.48 billion, traditional tenders reaching $211.4 million
56%	**Increase in work on hand** from $200 million to $312 million
$210M	**Largest contract to date** data centre project in western Melbourne
2.5x	**Increase in bank facilities** from $21 million at FY25 year-end to $52 million at FY26 year-end
52.7%	**Jump in year-end cash balance** increased from $32.48 million to $49.60 million with working capital also remaining strong
$28M	**Contract win** for the new Coles headquarters in Melbourne's CBD
95.0%	**Repeat business rate** across all **sectors,** including data centres with work increasingly awarded directly post-construction
16.0%	**Increase in traditional revenue** from $121.0 million to $140.3 million

Strategy Execution

A business can only be as successful as the systems, resources, and governance beneath its operations that enable it to function at an optimal level. At SKS Technologies, the speed of growth has required constant activity in consolidating the full bank of resources to power its continuing growth momentum, from pipeline to order book to revenue and project completion.

Every project, large or small, must rely on scalable and accessible systems, standard processes to ensure quality and safety, working capital and funding headroom to scale ahead of revenue, a strong and committed bank of people to properly resource projects as they ebb and flow, solid reporting and compliance, and an embedded safety culture that protects people and supports productivity.

Consolidation

100	**Site specific equipment kits** rolled out to increase productivity
95%	**Customer satisfaction rate** across all sectors, including newer data facility customers
1	**Integrated management system** single framework for management, compliance and accountability
22.7%	**Expanded workforce** recruiting to support the growing order book
40%	**Improved margin** through efficiency, upgraded equipment and new systems
32.1%	**Increase in productive hours** compared with FY25 due to efficiency measures
300	**Rollout of new devices** improving connectivity and real-time access to information
0	**Lost time injuries** despite a 22.7% increase in the workforce
12	**Employees completed new leadership program** that was rolled out nationally to identify development opportunities

Financial Review

The FY26 financial results show a third consecutive year of remarkable earnings performance and a strong cash result. Combined with no long-term debt and three bank facility upgrades, which increased by 147.6% to $52 million over the 12 months, the capital position can fully support the options available to advance its ambitious growth plans. Equally, these highly visible results sit above a continuous but less visible series of functions that require ongoing enhancement to support operations, including close cost management, protecting margins through improved efficiency, judicious capital allocation, and risk management.

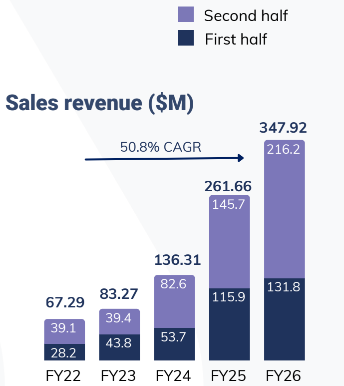
Earnings

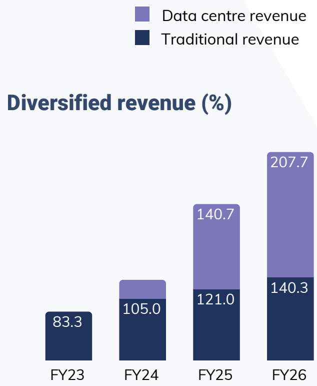
Sales revenue

Over the year, sales revenue rose 33% to $347.92 million, with 62.1% falling in the second half of the year due to the timing of some large projects. Another measure of the business's success in targeting, winning and delivering work is the revenue gains over the last four years, which have risen at an annual compounding rate of 50.8%.

Maintaining a focus on diversified revenue produced an approximate 40% to 60% split between traditional revenue and data centre revenue, at $140.3 million and $207.7 million, respectively. Data centre revenue grew by 47.6% from FY25, while traditional revenue rose by 16.0% over the same period. Since FY24, data centre revenue has increased by 158.8% on average annually, while traditional revenue has risen by 15.6% over the same period.

While data centre revenue has risen more sharply than traditional revenue, the focus remains on diversified income streams across markets, states, and capabilities.

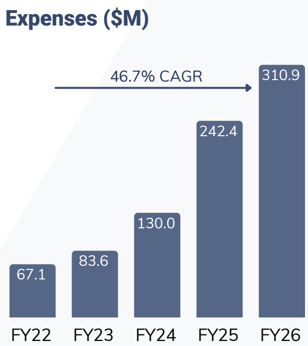


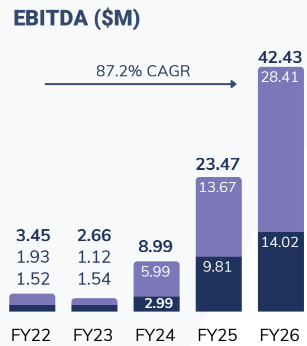


Expenses

Over the last three years, the business has steadily grown its cost base, with increasing ability to capture the scale efficiencies that come with a rapidly growing revenue base. Total expenses in FY26 increased by less than revenue gains, rising 28.2%. Expenses grew at a compound annual rate of 46.7% over the last four years, compared with a 50.8% increase in sales revenue, reflecting faster revenue growth and greater operating efficiency.

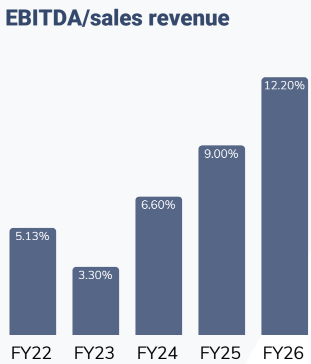
The fixed cost base can now support revenue up to $500 million; beyond that, incremental increases in fixed overheads to support additional growth are not expected to affect margins.





EBITDA

Earnings before interest, tax, depreciation, and amortisation rose 80.8% from FY25 and increased at a compound annual growth rate of more than two and a half times to 251.8% since FY23.



The EBITDA margin improved by 35.6% over FY25, reflecting greater operating leverage and scalability, with revenue growth translating into disproportionately higher earnings.

Consequently, earnings before interest and tax increased by 86.0% over the year to $38.38 million.

Profit

Before-tax profit was 89.3% higher in FY26 at $39.35 million and 15.7% higher than the forecast of $34 million given in February 2026. After an income tax charge of $12.24 million, total income for the year almost doubled to $27.11 million, which represents a jump of 93.2%. This latest result also comes off the back of a 111.8% rise between FY24 and FY25. These profit performances confirm the business's redirection in FY22 and FY23 to streamline operations, capture new work in emerging sectors, and strengthen its traditional business.

These earnings increases are even more significant when considered in the context of the compounding effect over successive years. The table shows the increases on an annual basis only.

PBT Margin

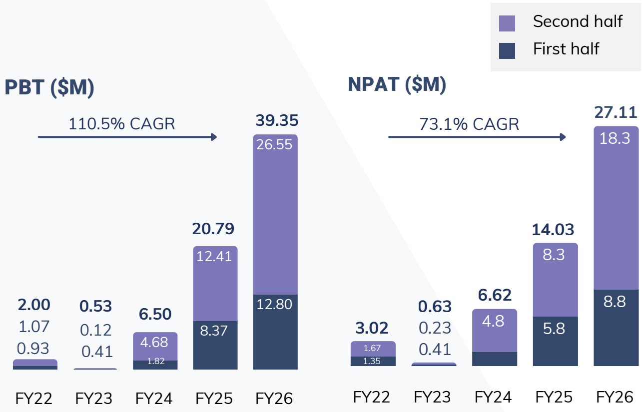
The material margin increase since FY23 reflects the success of our continued focus on operational efficiency across the business and our ongoing challenge to embedded processes and systems to raise the bar on project execution and productivity.

The lower margin levels in 2022 and 2023 reflect the large upfront expenditure commitments the business made to support its aggressive growth strategy, including entry into the data centre sector.

Since the beginning of FY24, however, the consistently increasing margin has resulted from a more rigorous approach at every stage of a project, from tendering to procurement, and from leveraging supply chains to control project costs, improve labour productivity, and manage cash and working capital. In short, the increase reflects the ongoing development of systems, processes, and resources to support winning, funding, and executing work during a period of rapid upscaling.

The profit before tax margin rose to 11.2% in FY26, up by 40% from the 8.0% achieved in FY25. The first-half margin was 9.6%, while the second-half margin reached 12.3%. Since 1H24, PBT margin has risen.

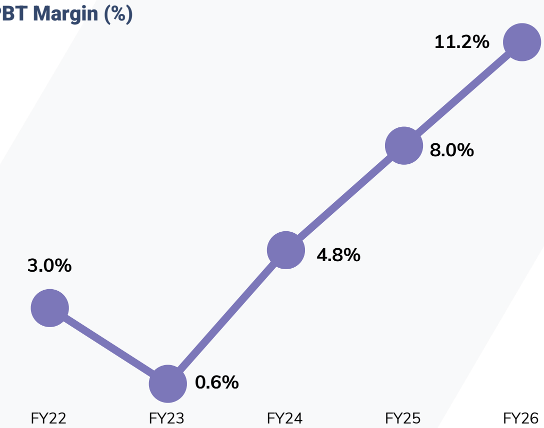
SKS Technologies has won large, complex projects over the past few years, making it a competitive provider in the marketplace. Its margins have increased as operating costs have aligned with the optimal level of work and resulting revenue, delivering scale benefits.



Successive annual earnings increases

	FY23	FY24	FY25	FY26
Sales revenue	25.1%	63.7%	92.0%	33.0%
EBITDA	(21.6%)	232.4%	161.2%	80.8%
PBT	(73.7%)	12.3x	219.8%	89.3%
NPAT	(79.1%)	10.5x	111.8%	93.2%
EPS	(79.3%)	10.4x	106.8%	91.2%

PBT Margin (%)



Balance Sheet and Cash

Cash

Strong earnings flowed through to strengthen the balance sheet further, build a healthy cash position, and boost the business's resource base to support ongoing expansion plans.

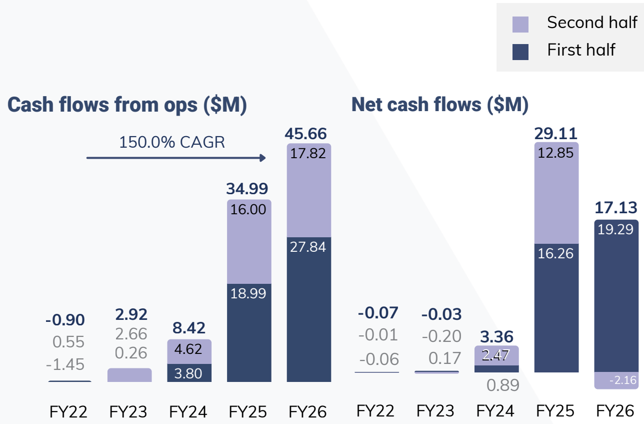
Cash flows from operations reached a record $45.66 million, up by almost five and a half times from the $8.42 million achieved in FY24 and by 30.5% from the $34.99 million produced in FY25. The result is significant in the context of an almost five-times increase in income tax paid in FY26.

The four-year compound annual growth rate of 150.0% is another metric that clearly demonstrates the scale of achievement in building the business so effectively and rapidly over the last few years. The level of earnings conversion into cash reflects both the magnitude of project activity and the disciplined management of billing and collections across the expanding project base.

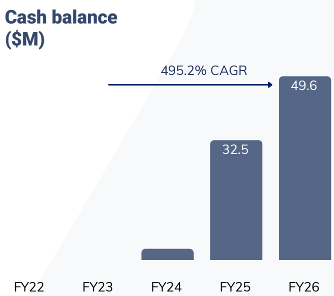
Net cash flows decreased due to two large items: the $10.88 million cash outflow to purchase Delta Elcom and the substantially higher dividend payment, which was almost four and a half times higher than in FY25. Adding back these items to reported net cash flow gives a notional $35.72 million net cash flow figure, a 22.7% increase from the $29.11 million achieved in FY25. Other notable investment expenses related to property, plant and equipment almost tripled due to substantial operating platform enhancement.

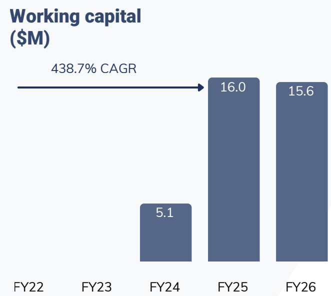
Cash at bank at year-end reached another record high of $49.60 million, up 52.7% from $32.48 million in FY25 and almost 15 times higher than the $3.37 million produced in FY24. If the cash cost of the Delta Elcom acquisition is added back, the total year-end cash balance would have risen by 86.2% to $60.48 million compared with FY25.

Since FY22, cash reserves have increased from approximately $40,000 to almost $50 million in FY26. A 495% compound annual growth rate strongly indicates success in building cash resources and provides significant headroom to fund growth without raising external capital.



Reported net cash flows	$17,127,201
Add back Delta Elcom purchase	$10,876,528
Add back increase in dividend payment for FY26	$7,719,033
Total	**$35,722,762**



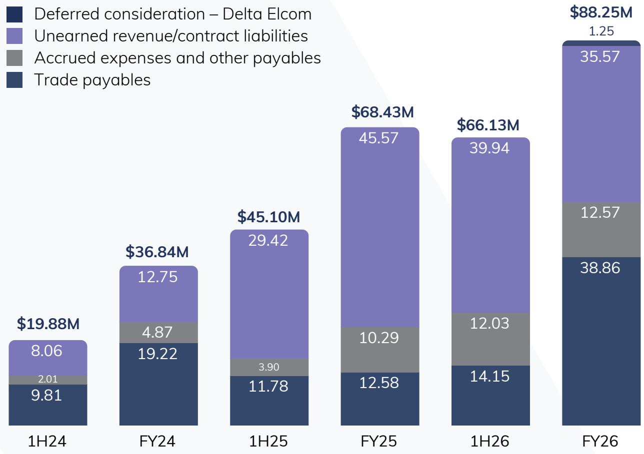


Working capital

Year-end working capital of $15.63 million was also broadly consistent with the $16.02 million produced in FY25, with successive large increases since FY24. Similarly, adding back the Delta Elcom acquisition cost yields $26.51 million in working capital, 65.5% higher than at FY25 year-end. The current working capital position is sufficient to support the ongoing expansion strategy, at least over the next several years.

Trade payables

Trade payables and contract liabilities increased overall in line with sales, reflecting higher project mobilisation activity and, from FY26, the inclusion of $1.25 million of deferred consideration relating to the Delta Elcom acquisition.



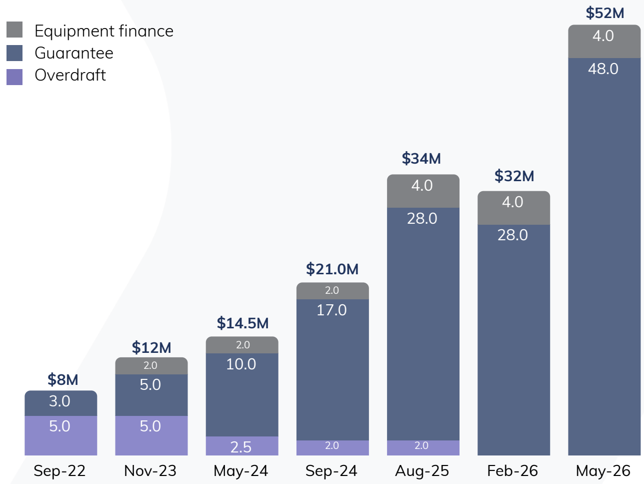
Bank facilities

Another key to the business's expansion was adding bank financing to the capital mix to support growth. This moved the business away from expensive invoice financing and provided a reliable, material funding source that gave confidence and commitment to pursue growth on a substantially larger scale. The timing was also opportune, as the data centre space was still emerging, albeit quickly, and an early mover advantage was there to be secured.

Since the first $8 million facilities were granted in September 2022, there have been six increases over four years, including three in FY24. In those four years, the facilities have increased by six and a half times.

Debt

The business has had no long-term debt since fully repaying it in FY22. Given the business's favourable cash generation, this is not expected to change soon.



Capital management

SKS Technologies has taken a disciplined approach to capital management, funding growth through internally generated cash flows and bank facilities rather than expensive equity raisings or long-term debt. The bank guarantee, overdraft, and equipment finance capacity have supported performance bonds and working capital as project scale increases, reflecting the business's conservative approach to balance sheet risk amid rapid revenue growth.

Long-Term, Sustainable Returns

Momentum continues to grow, as shown by sustained double- and triple-digit percentage increases across all areas of the business over several years.

As a result, the Board has made successive decisions to pay dividends, beginning in FY22 with a final dividend and introducing an interim dividend in FY25. The most recent dividend declaration was 6.5 cents per share as the final dividend for FY26, bringing the dividend total for the year to 10.0 cents per share. These returns to shareholders have increased by an annual average of over 150% over the last four years. Over the past two years, including the final FY26 dividend, the company has returned over $12.2 million to its investors while pursuing growth, reflecting its maturity, a healthy balance sheet, and strong prospects.

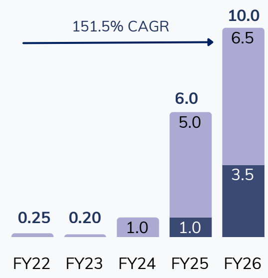
Earnings per share has doubled each year since FY23 year-end, landing at 23.6 cents for FY26, representing an 89.2% increase over the year, while net tangible assets per share is perhaps a more compelling measure of success, rising from 1.5 cents per share in FY22 to 20.6 cents per share in FY26, and producing a 93.5% compound annual growth rate over that period. Net assets per share increased by an average of 69.1% over the same period, with both metrics indicating substantial book value creation and earnings growth.

The chart captures the cumulative effect of this growth: $100 invested at the start of FY22 generated modest returns of $65-66 through FY22 and FY23 before jumping to $443 in FY24, $850 in FY25, and $4,098 in FY26. The overall increase represents more than a 40-fold return, reflecting the market's confidence in SKS Technologies' strategy and its ability to deliver forecast earnings through aggressive expansion.

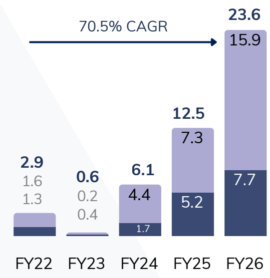
From FY24 onwards, SKS Technologies has compounded returns, book value, and shareholder wealth at rates well above listed-company benchmarks, while derisking and strengthening its balance sheet to support future gains.

Second half
First half

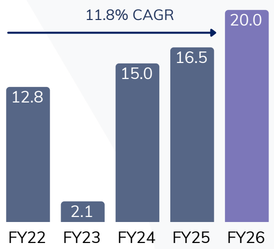
Dividend (cents)



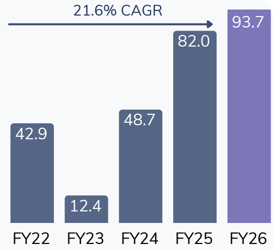
EPS (cents)



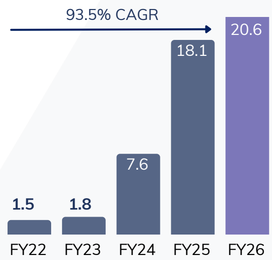
Return on Assets (%)



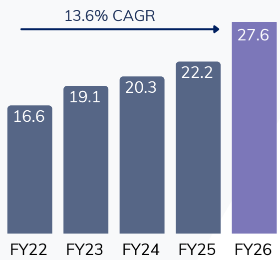
Return on Cap Emp (%)



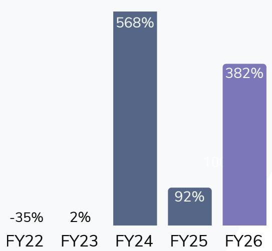
NTA/share (cents)



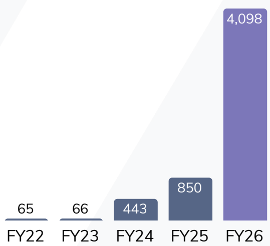
SHE/total assets (%)



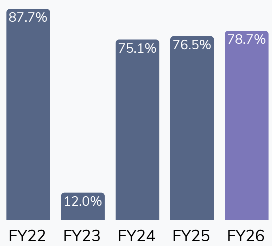
Annual Total Shareholder Return



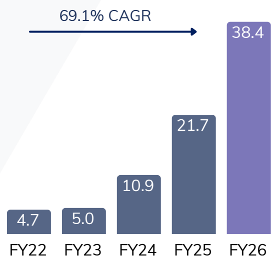
Value of $100 invested at start of FY22 ($)



Return on Equity



Net Assets/share (cents)



Operational Review

The 2026 financial year was another year of many operational achievements, with some standout contract wins and the acquisition of Delta Elcom to materially expand the Group's reach and delivery capability in all market sectors. Major projects were secured, commenced, and completed, while pipeline and work on hand levels continued to grow significantly ahead of revenue targets. A comprehensive range of projects and initiatives strengthened the business's operational capacity, delivery consistency, and governance, positioning it for optimal performance in high-demand market sectors.

Data Centre Market Growth

Like many countries worldwide, Australia is in the midst of a 'once-in-a-generation' infrastructure boom in data centre development. Substantial levels of capital are being committed to develop facilities, with demand driven by the rapidly increasing volumes of data produced by cloud services, AI systems and everyday digital services, such as banking, e-commerce, communications and streaming, upon which modern economies are founded.

Australia has emerged as a preferred location for major global hyperscalers to locate and operate their facilities due to its favourable regulatory landscape, low sovereign risk, abundant land, subsea connectivity to Asia, secure and reliable energy and water networks, and increasing reliance on renewable energy.

For SKS Technologies, this translates into a sustained pipeline of major contracts to develop new and expanded facilities, as well as retrofits, maintenance, and servicing. Its electrical and data communications expertise is fundamental to every build, and its locations are also critical for capturing the opportunities opened up by Australia's data centre hot spots. While Sydney is forecast as the fastest-growing market, Melbourne currently leads by revenue share, according to estimates in Mordor Intelligence's Australia Data Centre Market report.

In the last three years, the company has entered the market and increased its earnings from $31.0 million to $207.7 million in FY26, or by a multiple of 6.7 times. Over the same period, work on hand has increased from $103.0 million to $244.54 million, and the project pipeline has risen from $107.57 million to $1.48 billion.

SKS Technologies' business attributes, combined with market dynamics, underpin its rapid expansion. They also underpin its expectations for future projects and its plans to strengthen its position in the New South Wales market.

	Pipeline	Largest contract	Major contracts	Capacity	Work on Hand	Revenue
FY26	$1.48B	$210M	4	~107MW	$245M	$207.7M
FY25	$358.5M	$90M	4	~70MW	$150M	$140.7M
FY24	$117.6M	$30M	2	~15MW	$104M	$31.0M

Traditional Market Growth

Outside the data centre space, the Group has maintained a strong presence across the traditional sectors that have underpinned its growth: government, defence, retail, corporate, education, and healthcare.

Government, defence, education, and healthcare are expected to remain strong, with sustained public sector spending supporting moderate economic growth and private sector investment in AI-related and technology-driven advancements.

Neither the pipeline nor Work on Hand profiles for these sectors show any sign of abatement, with the former increasing between 1 July 2025 and 30 June 2026 by 33.2% from $158.73 million to $211.43 million and the latter rising over the same period by 16.8% from $57.75 million to $67.47 million.

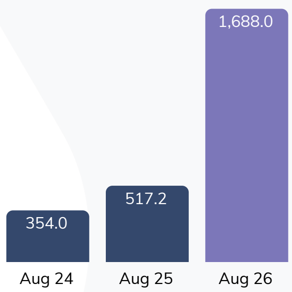
The Group is targeting traditional projects across all market sectors and in all states and territories.

Open Tender Pipeline

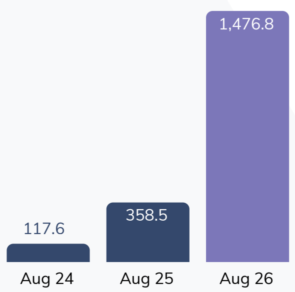
While work on hand and revenue have grown at rapid speeds, the open tender pipeline, which begins the process of winning work, has expanded at an even greater rate. Between August 2025 and August 2026, the pipeline increased nearly fivefold, driven largely by faster growth in data centre and digital infrastructure demand.

The vastly increased pipeline supports the company's historical and forecast growth, as the necessary precursor to conversion into work in hand and ultimately revenue. It is the starting point for growth and shows a real shift in scale over the last three years. In that short time, the business progressed from one with $354 million in open tenders and less than $100 million of secured work at the end of FY24 to one with $1.688 billion in live tenders and $312 million in secured work at the end of FY26. Despite the skew caused by data centres, the pipeline continues to extend across the full spectrum of sectors for traditional work.

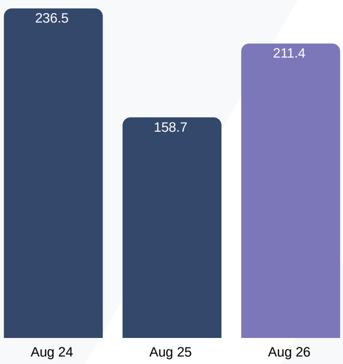
Total pipeline ($M)



Pipeline (data centre) ($M)



Pipeline (Traditional) ($M)



The data centre pipeline itself increased at a greater rate between August 2024 to August 2026 building up to $1.476 billion from $117.57 million, which is more than 12.5 times.

The pursuit of traditional work remains a focus as a means of diversification, and rather than being displaced by the data centre opportunities, remains a growing and stable counterweight to it.

The scale shift in the business is real, growing from a company with under $100m of secured work in FY24 to one entering FY27 with $312 million locked in and $1.69 billion of live tenders, split across data centres and traditional sectors like government, defence, education and healthcare, which continue to grow in parallel rather than being overshadowed by the data centre focus.

Delta Elcom Acquisition

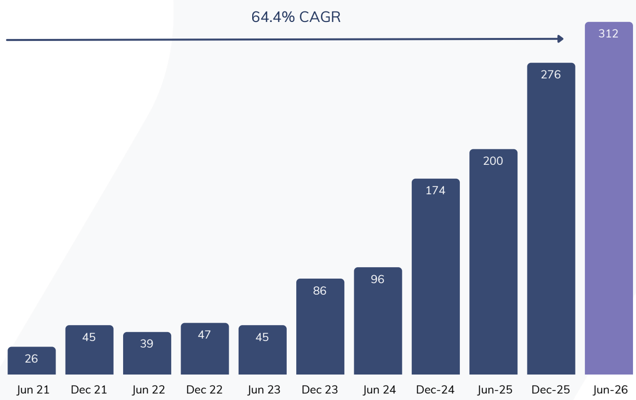
A major highlight for the year was the acquisition and full integration of Delta Elcom in 2H26, a New South Wales specialist in data centre infrastructure and electrical solutions with a complementary client base. The overlay of skills, expertise, systems, services, and workforce culture makes the two businesses natural partners in building scale and reach in both the data centre and traditional market sectors. The business has extensive experience in data centre construction, network cabling, and integrated technology systems, providing design, installation, and maintenance services for clients across commercial, industrial, and mission-critical environments throughout Australia.

After completing the acquisition in January this year, the two entities began integrating to operate under one brand, with one workforce and one operating platform, including combining the Sydney teams at one site.

Work on Hand

Converting the open-tender pipeline into secured Work on Hand is another strength for the Group. The Work on Hand profile is also changing, with the skew affected by some significantly larger contracts than in prior years.

Work on Hand



The 56% increase in Work on Hand over FY26 included growth in traditional work, data centre projects, and additional maintenance and services work secured at these major facility sites post-construction. Over the last five full-year periods, the sustained buoyancy in the pipeline across all market sectors has resulted in an annual average order book increase of 113.7%. On this basis, it is expected that Work on Hand will continue to rise, supporting the achievement of the FY27 $500 million revenue target.

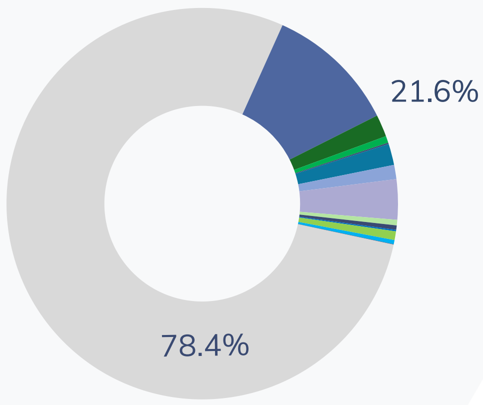
Work on Hand in the Data Centres and Technology category includes an additional $80 million contract win that increased the full value of a major data centre project to $210 million.

Work on Hand by Sector

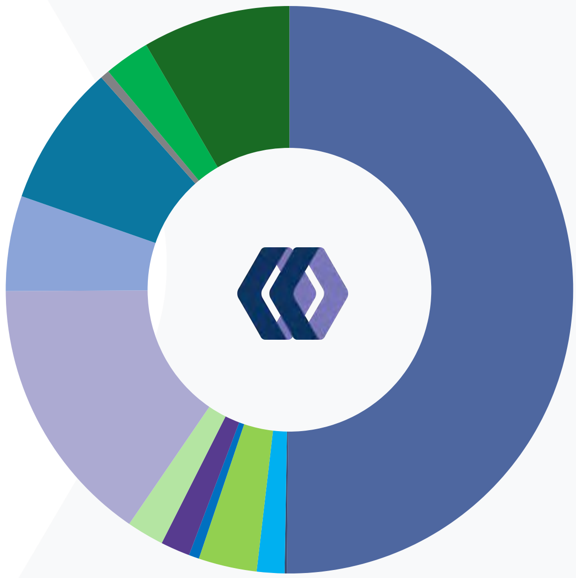
The significant increase in total Work on Hand has largely come from converting pipeline data centre tenders in a sector where demand has been enormous and has compounded over a relatively short period. However, if you remove data centre Work on Hand from the total order book, as shown below, the sectors that have been SKS Technologies' traditional mainstays for many years remain: Corporate, Government, Education, Defence, Aged Care and Healthcare, and Retail. The order book for traditional work is also growing, but the rapid demand in the data centre sector dwarfs this growth.

The notable increase in traditional Work on Hand from FY25 to FY26 reflects several major contract wins, including the $28 million contract announced in May this year to deliver the company's full suite of audio visual, communications and electrical services for the new headquarters of a large national retailer.

Work on Hand including data centres ($M)



Work on Hand excluding data centres ($M)



Work on Hand as a Proportion of Revenue

Each year, the business begins with a substantial part of the revenue it reports at year-end as shown in the chart below. Despite the substantial and compounding increases in sales revenue over many years, this portion of revenue sitting in work on hand at the beginning of the year represents increasingly large proportions of the actual revenue achieved at year-end.

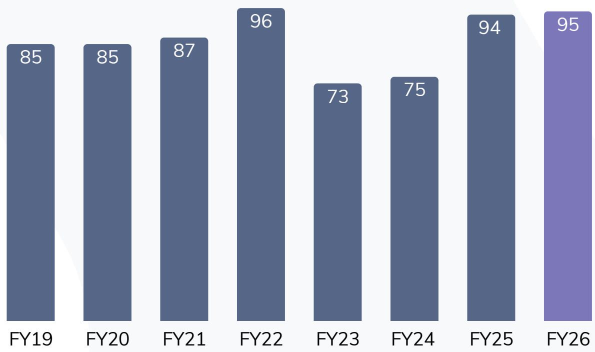
With a 43.7% sales revenue increase forecast for FY27, work on hand represents the largest portion of that revenue to date at 62.4%.

	Key revenue drivers	WoH 1 July		% FY revenue	Sales revenue
FY27	• Pipeline of $1.69B at year-end • Largest data centre contract to date at $210M ($130M in Nov expanded by $80M in May)	$312M	»	62.4%	$500.0M
FY26	• Largest data centre contract to date at $210M ($130M in Nov expanded by $80M in May) • Pipeline of $517.2M at 1 July expanding to $1.69B at year-end • Three increases in bank facilities from $21M to $52M	$200M	»	57.5%	$347.9M
FY25	• $90M data centre contract win in July • Consolidation and growth as outlined in strategy • Increase in bank facilities to $21M	$96M	»	48%	$261.7M
FY24	• Increases in bank facilities in November 23 and again in May 24 to support the growth in work on hand • Large defence and data centre contract wins in Nov '23 and May '24 totalling ~$55M	$45M	»	33%	$136.3M
FY23	• Significant reinvestment in projects and resources to support work on hand growth in new and existing sectors and regions • New bank facilities enable move away from expensive invoice financing arrangements	$39M	»	46%	$83.3M
FY22	• $10M contract win for Footscray Hospital in December 21 • Established a specialist data centre team with the networks and expertise to target large contracts in the sector	$26M	»	39%	$67.3M

Repeat Business

SKS Technologies focuses on execution and has earned a reputation for reliability and quality, reflected in repeat business from its existing customers, often outside a competitive process. Even before entering the data facilities sector, the level of returning customer projects remained high. With the restructure in FY22 and the divestment of several businesses, a portion of repeat business was removed, lowering the rate in those years before the build-up of data centre work. The last two years now show a strong return to former levels, as work is increasingly won directly with data centre customers post-construction.

Returning customer rate (%)



Operating Platform Enhancement

As demand for data centres and large-scale infrastructure builds increases, and as SKS Technologies continues to strengthen its positive brand attributes, we must strengthen a robust, efficient operating sub-structure in parallel to realise and monetise the business's potential.

Throughout FY26, we introduced several initiatives, with some moving to the next stage and others newly introduced, to sustain the ambitious growth targets. Together, these initiatives reflect the progress needed to mature our sub-structure and underpin the company's growth targets in a sustainable, disciplined manner.

Plant and equipment supporting demand

The focus on efficiency has increased the team's awareness of efficiency and productivity, resulting in many ideas and suggestions about 'working smarter.' As major projects have grown, plant and equipment capability must scale with them. As such, we rolled out 100 new purpose-built site cabinets across major projects, each fitted with project-specific tools tailored to individual teams' needs.

We also rolled out cyber awareness training across the business, including simulated phishing exercises to keep employees aware of these threats.

Process improvement building rigour

During the year, the company invested significantly in people, rolling out structured training programs and communicating clearer development pathways to employees. SKS Technologies prides itself on the technical knowledge and expertise across its executive and middle management teams, with many employees starting work "at the coal-face" before being recognised for their potential and given opportunities to advance to more senior roles with greater responsibility.

With the introduction of a company-wide IMS (Integrated Management System), the company now has a single, unified framework for quality, safety, and operational governance, leading to greater visibility, consistency, and accountability across the business.

Teams are better resourced and organised, with equipment at the point of work, so site teams can respond faster, with greater decisiveness and confidence, under demanding timeframes. This practical measure has strengthened on-site capability and reinforced the business's commitment to safety, efficiency, and execution excellence.

Technology driving productivity

The rollout of more than 300 technology devices has given field crews instant access to critical information, better connectivity, and faster assessment and decision-making in high-pressure delivery environments. Point Cloud 3D scanners have also been installed across the business to provide delivery teams with a more accurate picture of site conditions. Issues are identified earlier, avoiding rework and deadline overruns. These measures have improved communication, encouraged people to anticipate and resolve issues more proactively, strengthened collaboration, and made data-driven decision-making more common across live projects.

Strengthening cyber security

With cyber security identified as a potential material risk, it remains a top priority for SKS Technologies. In conjunction with the cyber security division of the business's MSP (Managed Service Provider), we introduced further measures to mitigate this risk, consistent with the progressive alignment of the business's controls with the industry's benchmark for cyber resilience, the Essential Eight framework.

We've implemented whitelisting, patch management, multi-factor authentication, and stronger user access governance, supported by system hardening and a refresh of ageing infrastructure.

Project Overview

The highlight of the year was acquiring and fully integrating Delta Elcom in the second half. Delta Elcom is a New South Wales specialist in data centre infrastructure and electrical solutions with a complementary client base. Our skills, expertise, systems, services, and workforce culture make us natural partners in building scale and reach in both the data centre and traditional market sectors. We have extensive experience in data centre construction, network cabling, and integrated technology systems, delivering design, installation, and maintenance services for clients across commercial, industrial, and mission-critical environments throughout Australia.

After completing the acquisition in January this year, the two entities began integrating to operate under one brand, with one workforce and one operating platform, including combining the Sydney teams at one site. The acquisition brings an attractive bank of projects across the sector spectrum, with many in healthcare located around the North Shore health precinct in central Sydney. It also lets the Group build its data centre offering with local expertise, established relationships, and a proven execution track record, rather than simply replicating its Victorian approach in a new market with its own characteristics. In April this year, the newly amalgamated team in New South Wales secured a $3 million data centre contract with a major hyperscale operator on an existing facility in Western Sydney.

In Victoria, work continued on a range of projects across key sectors, with several major projects completed, including the new Footscray Hospital in Melbourne, the Nyaal Banyul Geelong Convention and Event Centre, and AirTrunk's hyperscale data centre in Melbourne's western region.

During the year, the business was also awarded its largest project to date: a $210 million contract to design and construct a full suite of critical electrical systems and infrastructure for Stack Infrastructure in Truganina, also in Melbourne's west. Initially awarded to SKS Technologies as a $90 million project, the scope of works increased, and the contract value was upgraded to reflect the wider scope.

Other major contracts secured in Melbourne this year include a fully integrated solution across audio visual, electrical and communications systems for Ernst and Young's new Melbourne office in Bourke Street, and the design and installation of critical electrical infrastructure for stage 4 of NEXTDC's M3 data facility in West Footscray.

In Queensland, SKS Technologies delivered smart building technology for 50 First Avenue, a 15-storey premium A-grade commercial office tower in the heart of Maroochydore on the Sunshine Coast. A significant audio visual upgrade for a major Australian financial institution on Eagle Street in Brisbane was also completed.

Corporate Office

Melbourne, Victoria

Delivered a critical infrastructure package, supporting major construction works with robust temporary and permanent electrical systems.

RioTinto

Electric Car Charging Stations

New South Wales and Australian Capital Territory

Installed dual electric vehicle charging stations across NSW and the ACT.

TESLA

Major Retail Precinct

Brisbane, Queensland

Completed a large-scale design and installation of electrical works at Westfield Mt Gravatt (formerly known as Westfield Garden City) for its redevelopment into a large mixed-use retail, fitness and entertainment precinct.

SCENTRE GROUP

Having secured its first project in the Northern Territory in FY22, the business built its presence and reputation such that by FY24, it had secured three projects at the Australian Defence Force's (ADF) Royal Australian Air Force (RAAF) Tindal base near Katherine, worth a combined value of approximately $11 million. Behind these project wins was an enormous amount of work to secure the necessary clearances and accreditations to deliver systems and services at a high-security, nationally significant site. These projects were part of the base's stage 6 redevelopment, referred to as a site-wide communications project, with work continuing today to provide electrical and communications systems.

Works were also undertaken for the ADF's RAAF headquarters in Darwin as well as at the ADF's 117,300-hectare army training area at its Mount Bundey site, located 115km southeast of Darwin, to upgrade the high-frequency, long-distance communication infrastructure necessary for a remote site.

In addition, Darwin, after Sydney and Melbourne, is increasingly viewed as an attractive place to locate data centres, based on public policy initiatives aimed at maximising the use and value of existing domestic and international subsea cables, as well as those in planning or construction. In FY25, the business completed stage 1 of the first Darwin data centre, which was built by NEXTDC. As a testament to its project execution, the business was awarded stage 2 of the facility in September 2025, and works are now largely complete.

In South Australia, a project for Qantas' lounges at Adelaide Airport was delivered under the challenging conditions of working in a live airport environment. The works involved refurbishing the Qantas Club and Chairman's Lounge, and building a new domestic lounge. A project for retail giant Myer involved SKS Technologies removing and replacing systems to remodel the building's façade while the building continued trading, requiring overnight work. SKS Technologies also supplied, designed and constructed electrical, communications and audio visual systems at the Royal Automobile Association of South Australia's new 6-level headquarters in Adelaide. Other projects included works at Tailem Bend solar farm in Southeastern South Australia and Lyndoch Barossa Park sports complex in the Barossa Valley.

In Western Australia, the branch completed an expansion program, including appointing a new general manager, to capture further work in traditional sectors such as mining and resources. The first project secured since this initiative is at the Roy Hill iron ore mine, located approximately 115km northwest of Newman in the Pilbara region. Work involved constructing electrical switchboards and sub-switchboards, underground mains cabling, and lighting feeds to seven new lighting towers.

The company is targeting further growth in traditional sectors across Australia to build sales, diversify revenue streams, and support the expected growth in the data centre space.

Data Centre

Darwin, Northern Territory

Having completed stage 1 of Darwin's first data centre, the business was awarded the contract by hyperscale operator NEXTDC for the second stage of works which were undertaken during FY26.

NEXTDC

Membership Club

Adelaide, South Australia

Supply, design and installation of electrical, communications and audio visual system for the Royal Automobile Association's new, 6-level headquarters in Adelaide.

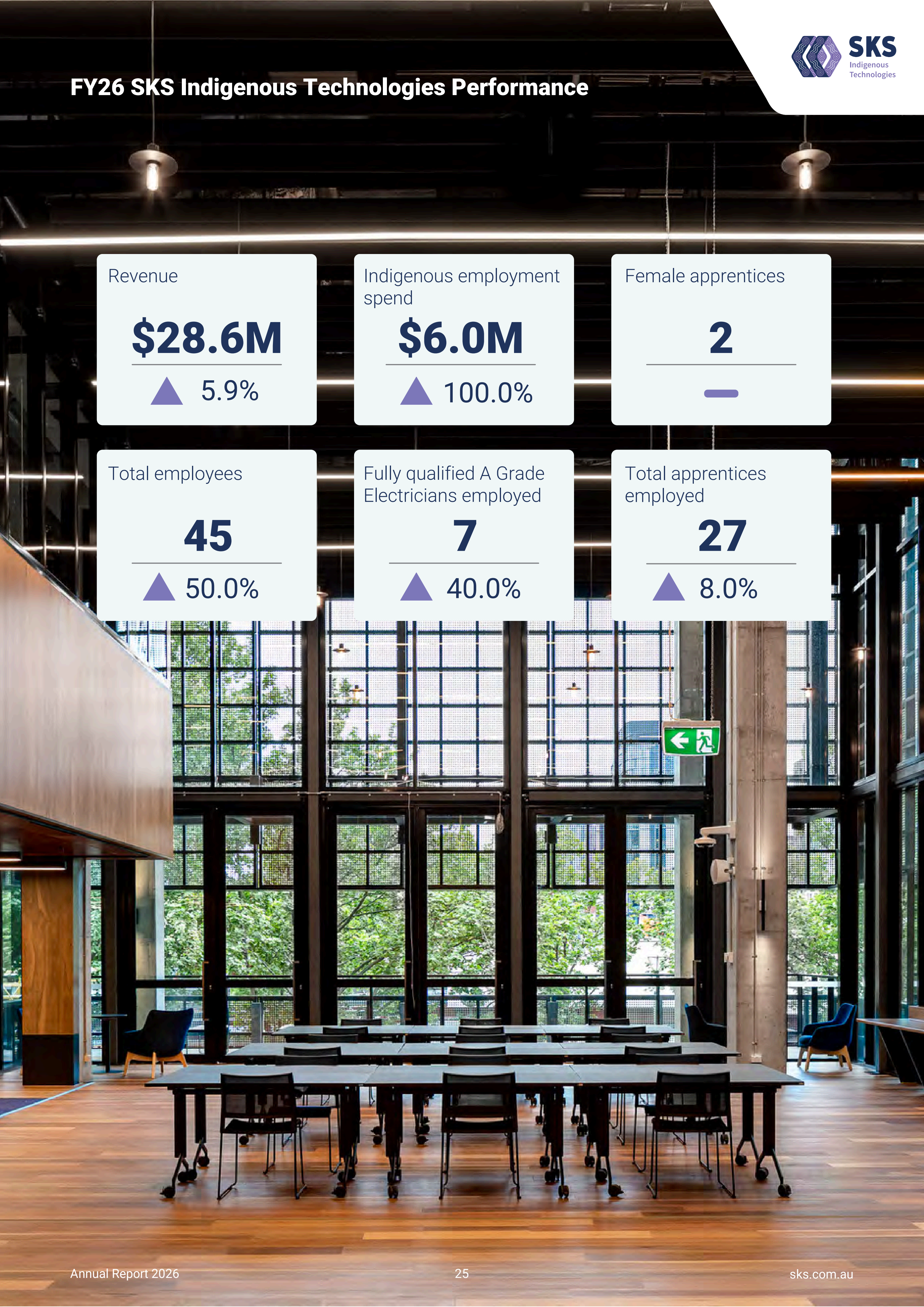
RAA

Mining

Pilbara, Western Australia

Supply and installation of electrical switchboard and lighting systems, including underground cabling, at Roy Hill Mine in Western Australia's Pilbara region.

ROY HILL



Revenue	$28.6M	▲ 5.9%
Indigenous employment spend	$6.0M	▲ 100.0%
Female apprentices	2	—
Total employees	45	▲ 50.0%
Fully qualified A Grade Electricians employed	7	▲ 40.0%
Total apprentices employed	27	▲ 8.0%

SKS Indigenous Technologies Value Creation

SKS Indigenous Technologies represents a successful blueprint for merging commercial drivers with social and community objectives, with a majority Indigenous-owned business built on the same operating platform, safety culture and execution standards that have driven the impressive growth over a relatively short timeframe.

Inheriting these business attributes and resources is critical to market credibility. Clients engaging SKS Indigenous Technologies are not trading system and service delivery quality and certainty for advancing sustainability measures. The same disciplined estimating, design and project management capability that underpins the wider Group's work across the full spectrum of industry sectors also underpins the Indigenous operations. The work is won and delivered on merit, and often leads to further service and maintenance contracts post-construction based on the quality of delivery.

The business value is tangible when viewed against the growing ESG and sustainability obligations faced by large corporate and government organisations.

SKS Indigenous Technologies offers a genuine pathway to meet those obligations without compromising the technical capability and experience needed to deliver the large, complex systems clients seek.

Commercial success then drives significant benefits for Indigenous communities and households, including greater financial resources and the independence that flows from them, and career pathways on which young people can build a future with some certainty. The circularity of greater commercial success propelling greater community benefit cannot be underestimated, particularly as it continues to compound.

Value creation for customers, suppliers and employees

Execution excellence

In collaboration with the wider Group, SKS Indigenous Technologies delivers its projects with the signature excellence that the SKS brand has built a reputation for in the marketplace.

Sustainability compliance option

With increasing sustainability reporting and compliance obligations, SKS Technologies offers a genuine solution that meets these obligations with sophisticated project execution.

Purpose driven partnership

SKS Technologies and SKS Indigenous Technologies have aligned values to create opportunities for Indigenous Australians to gain an education and employment.

Future focused

Goal to operate with a 100% Indigenous workforce, creating long-term career pathways. SKS Technologies Group provides apprenticeships and school-based apprenticeships nationally.

Proven impact

Over $12 million injected into Indigenous households and over 50 staff recruited nationally. For every dollar of revenue, Indigenous businesses create $3 of economic and social value.

Leadership with vision

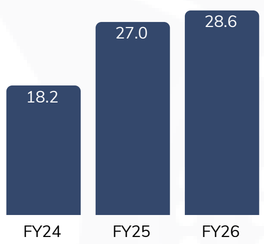
Supply Nation Certified and led by Chris Johnson, a proud Gunditjmara and Wiradjuri man, committed to empowering the next generation.

Managing Director's Review

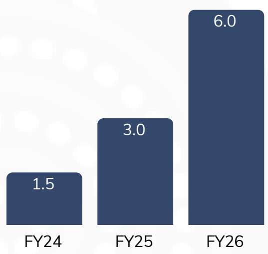
SKS Indigenous Technologies has built more than a workforce initiative since its inception in FY23. Within three full years of operation, it has built a position across the data centre and traditional market sectors that enables it to employ 27 electrical apprentices and seven fully qualified electricians, creating viable, enduring employment prospects for young Indigenous people. As a business model, it works, melding commercial objectives with broader benefits for Indigenous communities.

During its first full year of earnings, the business spent $1.5 million annually on Indigenous employment, which grew to $3 million in FY25 and $6 million in FY26. Revenue increased 5.9% from FY25 to $28.6 million in FY26.

Revenue ($M)



Annual Indigenous Spend ($M)



In FY26, we added the delivery of a new bank of projects to our achievements, broadening the team's skills and experience and giving Indigenous organisations the opportunity to choose a service provider that meets their combined commercial and social objectives.

In Victoria, the Indigenous team designed and installed a large-scale audio visual system for Ernst & Young's new Melbourne headquarters at East End Place, an office tower at 111 Bourke Street. As the anchor tenant, the offices span 20,000 square metres across the top nine levels, accommodating its 4,000-strong Melbourne workforce.

The project utilised the full suite of business capabilities, with SKS Technologies designing and installing the electrical and communications systems.

Located in the same building at 111 Bourke Street, we also completed audio visual works for Buildcorp as part of a broader office refurbishment project while SKS Technologies designed and installed the electrical systems.

We also secured a number of longer-term contracts, generally for five years, for service and maintenance work, including for the new Footscray Hospital and the new Nyaal Banyul Geelong Convention and Event Centre, which is part of a $450 million development on Geelong's waterfront. These contracts followed the completion of various systems and services during the construction phase and demonstrate SKS Indigenous Technologies' ability to secure new contracts post-construction through execution excellence.

In the Northern Territory, at Tindal Air Base near Katherine, we continued work on a large-scale electrical and communications project for the Australian Defence Force. Delivering project work at these sites requires full compliance with a lengthy, comprehensive accreditation process, which reflects our professionalism, expertise, and experience in delivering such projects.

We also delivered projects and services of varying sizes for the Australian Defence Force across Australia, including throughout Queensland for ADF Careers, an arm of the ADF that focuses on attracting and enlisting people into military service and related roles. The business also secured a range of service and maintenance contracts, as well as a contract with Westpac Banking Corporation for audio visual works at its Rockhampton operations.

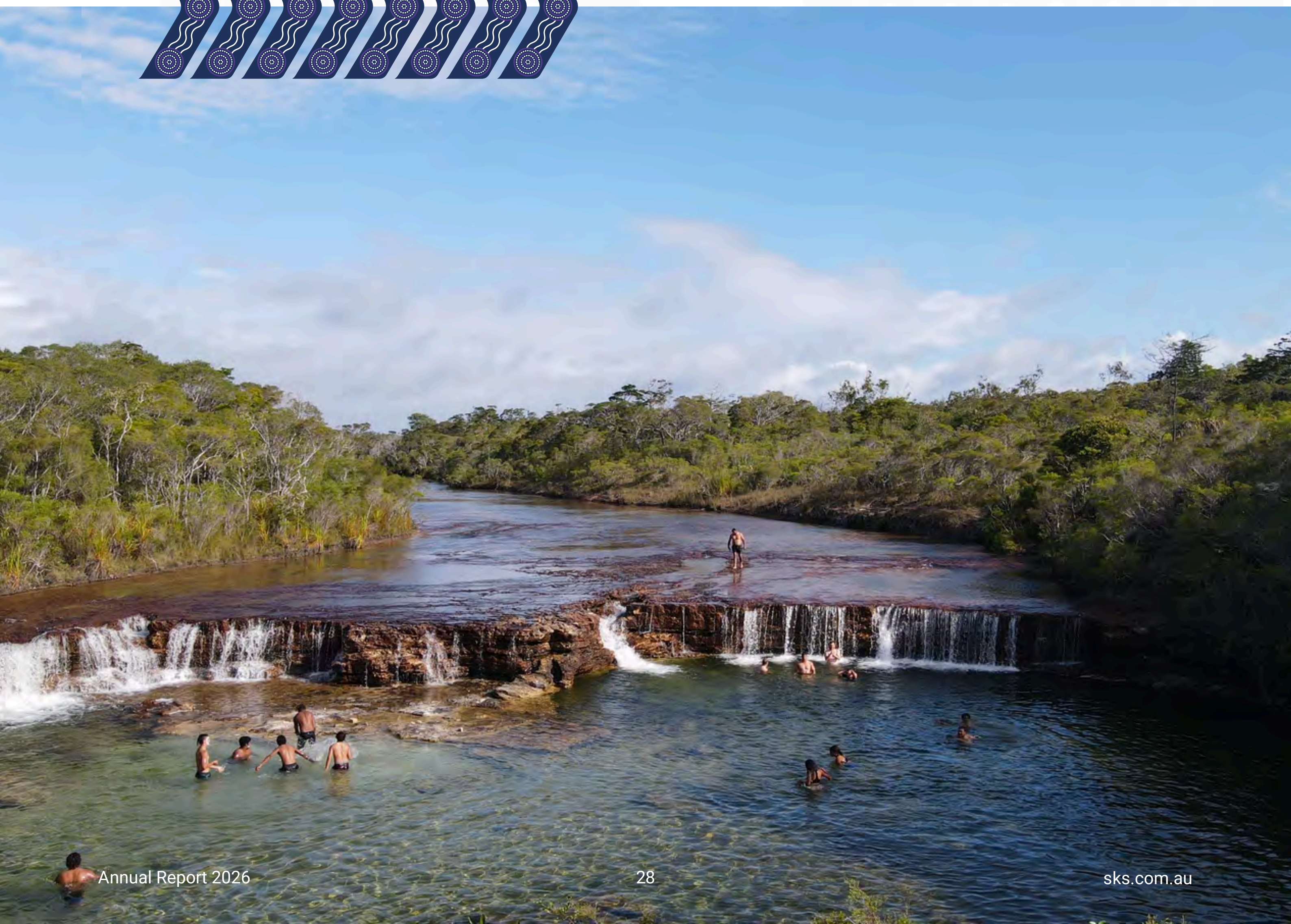
In New South Wales, the team delivered an extensive audio visual project for one of Australia's leading financial institutions, providing integrated technology across its corporate workplace to support collaboration, communication and flexible ways of working.

In Western Australia, the team delivered an audio visual project for an undisclosed government agency for their Western Australian operations, while in South Australia, we commenced and completed a number of projects, including several for the ADF for maintenance and ongoing service work at defence sites.

FY26 was another year of growth, with many more apprentices attracted to work with us, and another strong portfolio of projects executed efficiently and expertly for clients across numerous sectors and geographic locations.

FY27 is also shaping up to be another year of achievements and milestones, with an expanding, committed team of young electricians in the making developing their careers and futures.

Chris Johnson
Managing Director
SKS Indigenous Technologies



Sustainability Report

Over the years, SKS Technologies has progressively extended and enhanced its operating platform in line with growth that has been both rapid and vast. The sections below set out how the expanding operational platform has supported the business with respect to people, safety, the environment, and communities, as well as how the governance framework has been strengthened, all to keep pace with the speed of the continually expanding order book and project execution.

While bidding, winning, and signing a project contract require significant work, our policies, processes, systems, and governance frameworks help us keep executing without compromising our future.

First, however, the update below provides an overview of the activities necessary to prepare the business for mandatory sustainability compliance and reporting at the end of FY27 under the new sustainability reporting regime.

FY27 Sustainability Reporting

Based on its projected FY25 and FY26 forecasts, SKS Technologies identified itself as a Group 3 entity for the AASB S2 Climate-Related Disclosures, which sit under the climate-related financial disclosure regime in the Corporations Act 2001. As such, the business must report its performance and progress across a range of categories at the end of FY27.

Broadly, these categories are:

- **Governance**, which covers the processes the Board and management use to oversee climate-related opportunities and risks. These processes focus on the who, what and how, as a structure for complying with the regulations and ensuring the reporting of the business's climate-related performance;
- **Strategy**, as it pertains to harnessing climate-related opportunities and mitigating associated risks over the short, medium and long term. The business must understand its effect on its operating model, strategy and financial position, which will be set into the context of its exposure to the data centre sector as well as its traditional sectors;
- **Risk management**, to identify, assess, prioritise, manage and monitor climate-related risks as they are embedded into the company's existing risk management framework, rather than as a discrete function; and
- **Metrics and targets**, which include:
  - Scope 1, 2 and 3 greenhouse gas emissions and any other climate-related targets;
  - Capital deployment tied to climate-related risks and opportunities;
  - Industry-based metrics, such as physical risk exposure at project sites and energy intensity associated with data centre projects; and
  - Remuneration, as it relates to climate-related performance measures captured in executive salary packages.

This information will be included in SKS Technologies' FY27 Annual Report, excluding Scope 3 greenhouse gas emissions, which will be required from FY28 onwards.

People and culture

The more than doubling of the business across consecutive years has required a corresponding pace in scaling the workforce, without adversely impacting or diluting the culture of delivery excellence and safety in execution. As an employer of choice, SKS Technologies has consistently built strong connections with its employees. This ethos has created an ecosystem of experienced and skilled people who are, at various times, employees, customers, and suppliers. This industry network helps management navigate the ebbs and flows characteristic of the construction sector with greater sophistication.

Through years of organic and acquisition-driven growth, SKS Technologies' culture has not deviated. It has been deliberately preserved and embedded as the business has recruited more widely to support organic growth and identified and pursued bolt-on businesses that can accelerate growth in specific markets or through specific capabilities.

Delta Elcom integration

The acquisition of Delta Elcom in New South Wales in January 2026 has also broadened the network's reach, supported by continued resourcing for projects underway that were integrated into SKS Technologies.

The integration of Delta Elcom into SKS Technologies, which occurred in 2H26, involved amalgamating the workforce, brand attributes, and operating platforms.

Because one of the business's key attractions was its cohesive, team-oriented culture, SKS Technologies faced no risk of fragmentation in the values and standards that underpin it. As the business expands into new states and with new people, our focus on preserving and transferring those ideals reflects a discipline that strengthens our core culture.

Bespoke leadership program

During FY26, we introduced a bespoke Leadership Excellence Program in partnership with The Leadership Sphere, a leadership consulting and executive development firm, to offer development opportunities to employees and build a more proficient and connected workforce.

The program builds emotional intelligence, self-awareness, communication proficiency, coaching skills, resilience and change management knowledge through a combination of workshops, coaching sessions, practical leadership tasks and peer learning. Our selection criteria ensure a diverse mix of participants from across states, functions, and levels of responsibility, bringing the optimal mix of perspectives, opinions, approaches, and motivations.

Rewards and Recognition Program

In FY25, the business launched a program to recognise and reward its employees called Ignite. Managers can highlight and commend employees' achievements, and peers can praise co-workers' milestones, reinforcing a culture where recognition, appreciation, and motivation are core elements. The platform also offers employees exclusive discounts at hundreds of retailers, including supermarkets, fashion brands, travel services and entertainment providers. We also offer wellbeing support, including fitness videos, mental health support, and financial wellbeing tools to help you stay healthy at work and at home.

Diversity, inclusion, equity and equal opportunity

SKS Technologies is an equal opportunity employer with a clear commitment to diversity and inclusion applied across every branch and project site nationally. Its workplace policies expressly prohibit discrimination or harassment on any basis, ensuring the same standards of tolerance and respect apply to all employees, irrespective of who they are or where they are located.

While a significant risk of rapid growth is the erosion of culture and the dilution of standards and norms, the business has consistently reinforced its expectations and policies and applied consistent inclusion standards from day one for every person new to the business. Demonstrating its objective to train and retain staff across the board, apprenticeships remain a core part of the workforce strategy, providing a structured pipeline of skilled electrical, audio visual and communications tradespeople to meet the demands of an expanding order book.

The group's commitment to these standards is also reflected in its ongoing expansion of SKS Indigenous Technologies, which achieved revenue of $28.6 million in FY26 after less than four full years of operation. Over this period, the business has built its workforce to 47 employees, including 36 Indigenous electrical apprentices, two of whom are female and seven fully qualified electricians. Across the group, diversity, equity and inclusion are lived principles rather than token workplace requirements.

On International Women's Day, the group took a meaningful step toward improving equity across our business by announcing free sanitary products in all branches and offices nationally, with plans to roll them out to project sites as well. The company is working with customers and operational teams to improve how it meets the needs of a growing female workforce on a site-by-site basis, and to encourage them to stay in the industry long-term.

Indigenous employment

Rather than treating Indigenous employment as a standalone diversity metric, SKS Technologies has built a commercial model that balances business drivers with the social and community obligations businesses increasingly face because of investor sentiment.

SKS Indigenous Technologies is a genuine commercial entity that recruits, trains, and develops Indigenous people to undertake projects completed to the same unerring standards of excellence across the full spectrum of the economy.

When it began in August 2022, one of its stated objectives was to exceed the national Indigenous population level of 3% in employing First Nations people, with a business model that offered opportunities to Indigenous people and captured benefits for the wider group. The company achieved this target within the first six months of operating, increasing it to 5%, and exceeded it shortly thereafter. Over the past three full-year cycles, the business's financial and operational performance, including $28.6 million in FY26 revenue, reflects the company's confidence in the business's value and its commitment to building it further.

The business currently employs 45 Indigenous people in a range of roles across Australia. Apprenticeships are a core element in giving young Indigenous people a structure and a long-term avenue for career development and advancement. Our long-term ambition is to build a fully Indigenous workforce that grows with the wider group's expansion.

SKS Technologies attended Supply Nation’s Connect 2026, an annual Indigenous business event that brings together leaders and entrepreneurs. It includes an Indigenous business trade show, knowledge forum and gala awards dinner. This year’s theme, Journey, reflects the establishment and growth of the Indigenous business and its success in building strong foundations for the future.

Awards

During the year, the company won the National Electrical and Communications Association (NECA) Victoria’s Leaders in Diversity (Business) award for its leadership in establishing SKS Indigenous Technologies, which has driven meaningful change and advancement.

There were many compelling reasons to set up the business. Still, a core incentive was recognising that talented Indigenous people had little exposure to career opportunities across the electrical, communications, and technology sectors. At the same time, the industry was facing growing demand for skilled workers and stronger long-term workforce participation.

The company believes that there is no better way to create diversity than showing it. By giving Indigenous people jobs and helping address the growing labour shortage, the company has employed over 50 Indigenous people working visibly on major projects across the country, including data centres, large corporate offices, hospitals, convention centres, and large public buildings. This widening participation shows others that there are opportunities in the construction sector and offers a broader perspective on career options.

Safety

The business's safety record is perhaps the most striking element of SKS's growth story. Despite a 32.1% increase in productive hours worked in FY26 compared with FY25, and years of recruitment to satisfy demand, SKS Technologies has maintained its 12-year record of zero serious injuries.

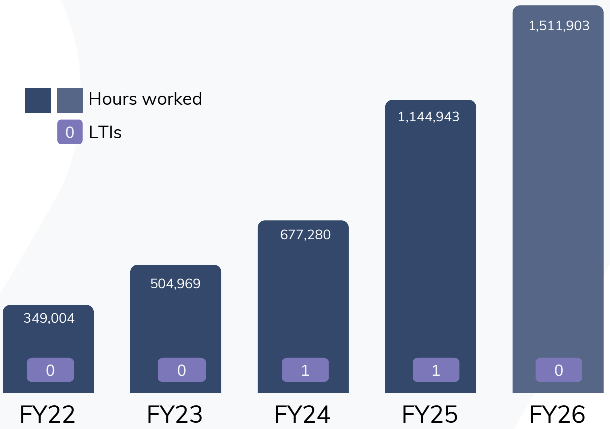
Consistent with that record, there have only been two lost time injuries (LTIs) in the last five years across almost 4.2 million productive hours of work. Over the same period, the lost time injury frequency rate (LTIFR) has fallen from 1.98 in 2023 to zero in 2026.

Management credits this strong record to continued investment in strengthening the group's safety culture to keep pace with rapid commercial growth, building the safety culture, and implementing new technical systems and site-based processes to boost efficiency, rather than treating safety as a fixed cost to deliver efficiencies as volumes rise. As the workforce increased, so did the concentration on keeping people safe.

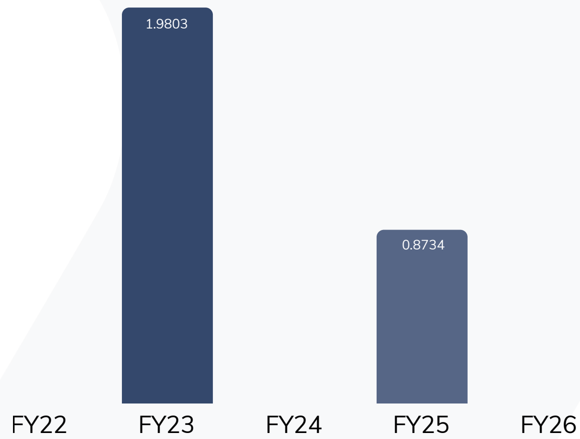
The group's health, safety, environment and quality (HSEQ) framework delivers safety and aims to eliminate personal injury and occupational illness across all activities. Supporting policies cover safe work practices for electricity, fatigue management, a zero-smoking target, safe mobile phone use, and protocols for remote and isolated work. Managers and supervisors are expected to actively lead safety improvement, tools and machinery are regularly assessed against safety standards, and every employee is encouraged to 'stop and think' before beginning any task.

As the group has grown, this behavioural foundation has remained a non-negotiable constant, even as the systems and processes around it have evolved rapidly. Achieving this safety performance would be difficult to emulate outside a culture that breeds it.

LTIs and hours worked (lost time injury)



Lost Time Injury Frequency Rate (LTIFR)



Environment

SKS Technologies is committed to conserving natural resources and reducing its environmental footprint across all branches, through energy- and water-efficient processes, reduced reliance on single-use plastics and virgin materials, and proactive sourcing of lower-waste goods and services. The group conducts regular environmental audits at all branches and project sites, performs environmental risk assessments for every project, and develops emergency plans before project commencement.

This environmental discipline takes on particular significance given the scale of the group's data centre work, which has grown from a nascent $31 million (22.8% of revenue) in FY24 to $140.7 million in FY25, and which the group's own market commentary links to a sector-wide investment forecast exceeding $26 billion by 2030. Data centres are among the most energy- and resource-intensive infrastructure asset classes being built in Australia. SKS's role in electrical fit-out and integration puts the group's environmental practices, and increasingly its data on energy use and emissions, directly in view of hyperscale clients, who are themselves under growing pressure to demonstrate sustainable construction and operation. SKS's project-level environmental risk assessments and audits over the past few years provide a solid foundation as the group moves to standardised, group-wide climate-related measurements ahead of its FY27 AASB S2 reporting obligations.

Ethical and sustainable sourcing and procurement

Ethical and sustainable sourcing at SKS Technologies operates on the principles of environmental responsibility in what is purchased and social value in who or where it is purchased.

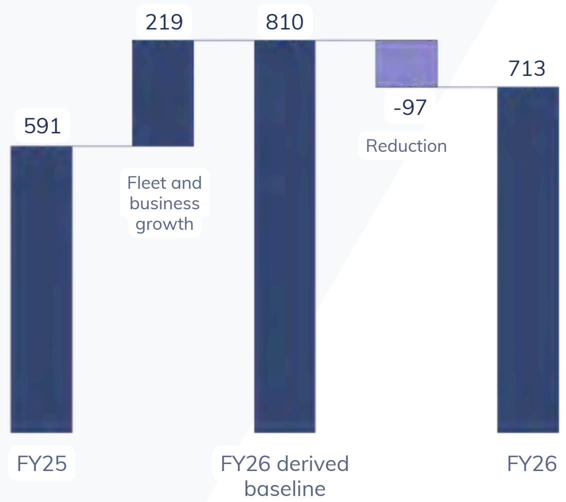
On the environmental side, the business uses energy- and water-efficient processes, reusable, refillable, and recycled materials, and proactively sources goods and services with a lower carbon footprint and lower waste. Head office sets policies on single-use plastics, reducing reliance on virgin materials, and reducing the use of products that generate excessive landfill requirements, guiding procurement decisions consistently rather than ad hoc across sites and branches. On the social side, procurement decisions align with the group's social and community policies, most visibly through SKS Indigenous Technologies, where commercial decisions reflect the business's approach of socially directed procurement paired with environmentally focused purchasing.

GHG emissions reductions

At FY25 year-end, the company reported a 21.3% decrease in greenhouse gas emissions from its vehicle fleet, partially due to upgrades to newer, more fuel-efficient vehicles throughout the year.

In FY26, the significant increase in business drove both more kilometres driven and a 14% increase in fleet size; continuing FY25 fleet conditions would have increased CO_2 emissions by 219 tonnes to an FY26 baseline of 810 tonnes. However, because of SKS's ongoing fleet upgrade, the more fuel-efficient vehicles resulted in a smaller increase of only 122 tonnes, a 97-tonne, or 12%, reduction from the FY26 baseline.

Fleet emission reductions (tonnes)



SKS Indigenous Technologies Sponsorship

The commercial objectives that drive SKS Indigenous Technologies and the aims of its sponsorship strategy reflect a single commitment. They reinforce each other, channelling the company's efforts into a coherent, targeted model in which commercial success funds household and community investment, while sponsorship partnerships build trust, relationships, and pathways into the workforce to support the growth of Indigenous participation. It extends the business's commercial operations, benefiting all parties while meeting social, community, and commercial objectives. Business success becomes a vehicle for community benefits that compound over time, making a material difference to the lives of many people.

Under this model, community impact has scaled in tandem with business growth, particularly through increasing economic benefits delivered to Indigenous communities and households since its inception in FY23. Over the three years from FY24 to FY26, the business has grown significantly, with work spanning many sectors, including data centres, and mirroring the group's diversification, resulting in an approximate spend of $10.5 million in Indigenous remuneration.

SKS Indigenous Technologies proudly supports initiatives that foster community wellbeing, including Western Victorian Eels Sporting Club, Fitzroy Stars Football Club and Djookyaans Netball team. Major sponsorships include AFL Cape York and Koorie Academy Basketball, which are detailed below.

AFL Cape York

SKS Indigenous Technologies is a major sponsor of AFL Cape York, a foundation that provides educational, employment and training opportunities in a 'home away from home' setting for young Aboriginal and Torres Strait Islander students from remote areas in Far North Queensland.

A cornerstone of the partnership is the Chris Johnson and Angie Nadredre Cup, held annually in Bamaga to bring together more than 120 young students who participate in the 'No School, No Play Program' from Far North Queensland and the Torres Strait Islands. Chris Johnson, Managing Director of SKS Indigenous Technologies, has served as a director on the AFL Cape York House Board for over 16 years and leads an annual journey from Cairns to Bamaga, including community activities and educational sessions. Together, these initiatives provide educational and employment pathways for girls and boys, with some potentially feeding into the workforce with SKS Indigenous Technologies in the future.

This partnership and investment create opportunities for young Aboriginal and Torres Strait Islander people and a potential talent pipeline for the business.

Koorie Academy Basketball

Another valuable partnership for SKS Technologies is with Koorie Academy Basketball, a not-for-profit basketball organisation led by former player and coach Rick Baldwin that offers programs and events to engage and empower young Aboriginal and Torres Strait Islander people.

The partnership aligns with the company’s strategy of supporting causes that advance the lives of Aboriginal and Torres Strait Islander people through sport-based activities and initiatives. SKS Indigenous Technologies’ rationale for supporting these groups is that both the jobs it creates and the financial assistance it provides to these organisations serve the same purpose: putting economic value into communities, so the business’s growth and the value derived by the community reinforce one another.

Governance

The scale and pace of SKS's recent growth have placed considerable and increasing demands on its governance framework. As such, a consolidation program of initiatives has been implemented alongside this growth trajectory to enable that growth to translate meaningfully into intended margins and profits. This dual focus has resulted in work being won, planned, funded and executed to a consistent standard with the ability to rely upon the right calibre of systems, processes and resources.

The last three years of financial performance, off the back of immense and rapid multi-sector growth, reflect the outcome of the less visible, but critically important, body of work to inject discipline into the business. Large increases in the pipeline materialised into work on hand and then revenue and cash, building working capital to $16.02 million, triggering another increase in bank facilities which have reached $52 million.

Combined with no long-term debt, the balance sheet has been not only derisked, but substantially enhanced to fund further material scaling of work without compromising financial control.

The success of the business is no accident. It has been achieved with a steady reliance upon an operating platform of equal rates of growth and maturity, and steered by a Board and management team that have always remained cognisant of the inherent risks and pitfalls of rapid expansion.

The SKS Technologies Board combines industry experience with external governance discipline. Executive Chairman Peter Jinks and Executive Director Greg Jinks each bring more than 35 years of industry leadership, having co-founded the KLM group in 1981. The Chief Executive Officer, Matthew Jinks, a graduate who began his career as an apprentice electrician within the group's predecessor business, has driven the recent period of accelerated growth. Independent oversight is provided by Non-Executive Directors Terence Grigg and Antoinette Truda, whose backgrounds span audit, risk and culture committee experience from outside the construction and technology sectors.

This governance structure is underpinned by a formal suite of policies, including diversity and inclusion, risk management, whistleblower, continuous disclosure, group security trading, code of conduct, anti-slavery, that have been tested and refined through a period of increasingly rapid growth that has seen geographic expansion and acquisitions that have caused the need for the integration of new people, sites and systems into a single operating platform on an ongoing basis.

That same governance discipline is steering the company's preparation for its obligations under the new mandatory sustainability reporting requirements for FY27. The operating structure will need additional elements to reflect these new performance-monitoring areas. The business's proven ability to establish and scale systems, processes, and controls rapidly reflects the same organisational capability needed to monitor and report climate governance, collect emissions data, and support the assurance processes required for its first year of sustainability reporting.

Financial Report Contents

Directors' Report

The directors present their report together with the financial report of the consolidated entity consisting of SKS Technologies Group Limited and the entities it controls (the Group), for the financial year ended 30 June 2026 and the auditor's report thereon.

Terence Grigg, Antoinette Truda, Peter Jinks, Matthew Jinks, Gary Beaton, Greg Jinks

Directors

The names of each of the directors of the company in office during or since the end of the financial year together with their qualifications, experience and special responsibilities are shown below.

Peter Jinks

Executive Chairman

Peter is Executive Chairman of the Company and has specific responsibility for operations and administration. Peter co-founded the KLM Group with Greg Jinks in 1981 and has been involved in the management of the business from its inception. He has over forty plus years' experience in technical services, specifically in electrical, data and communication consultation and management. Peter was crucial to the positioning of the KLM Group as one of Australia's major communications and data network infrastructure contractors.

Peter was appointed as non-executive director and chairman in October 2012 and appointed as Managing Director on 8 March 2016. Following the appointment of Matthew Jinks as Chief Executive Officer on 1 February 2021, Peter Jinks stepped down from the role of managing director while remaining in the position of Executive Chairman. Peter Jinks has not been a director of any other listed companies during the past three years.

Greg Jinks

Executive Director

Greg is Executive Director of the Company and has specific responsibility for strategy and business development. Greg was a co-founder of the KLM Group with Peter Jinks and was a key driver of a business that became one of Australia's major communications and data network infrastructure contractors. Greg has more than forty plus years' experience in the telecommunications sector particularly in the area of cabling and infrastructure, voice and laser and microwave wireless products.

Greg was appointed as director of the Company in October 2012. Greg Jinks has not been a director of any other listed companies during the past three years.

Terence Grigg

Non-Executive Director

Terence has 27 years' experience as Executive Director of Ausfine Foods Pty Ltd, an importer and exporter of meat and dairy products.

Terence previously served as a Director of Ansearch Limited, Richmond Football Club, Windermere Child and Family Services (not-for-profit), Position Partners Pty Ltd (Civil Construction & Infrastructure Services), and ESCA Australia Pty Ltd (Medical Research Stem Cells).

Terence was appointed as Director of the Company on 31 January 2017. Terence Grigg is also the Chairman and Non-Executive Director of The Love Group Global Ltd an ASX listed entity.

Antoinette Truda

Non-Executive Director

Antoinette has extensive experience as a Director and Executive across multiple sectors. Through her advisory practice, Spired, she helps founders and leaders drive growth, navigate complexity and execute change. Concurrently, Antoinette is a Non-Executive Director of the Goulburn Murray Credit Union, where she is Deputy Chair, and also Chair of the Advisory Board of Slimline Warehouse.

Her executive experience includes four years as Chief Commercial Officer at the Victorian Chamber of Commerce & Industry, where she drove organic and acquisitive growth initiatives. Prior to joining the Chamber, Antoinette was Chief Executive Officer of a multi-office Victorian real estate network, where she led an organisational turnaround and orchestrated founder succession. She worked at NAB for 11 years, leading various business units in Consumer and Business Banking, and spent the early stages of her career in Strategy and Corporate Advisory roles. With a track record of delivering transformational business outcomes in executive and directorship capacities, Antoinette understands the ingredients to drive sustainable business growth in challenging, evolving operating contexts.

Antoinette was appointed as director of the Company on l May 2024. Antoinette Truda has not been a director of any other listed companies during the past three years.

Company Secretaries

Gary Beaton

Gary is a CPA who has over 40 years of experience as a construction and project accountant and has previously worked for six years with the SKS Technologies Group management team as Chief Financial Officer of their former business KLM Group. Gary previously worked at Clough Engineering group and most recently, Gary completed an 18-month contract with Spotless Group to affect the consolidation of the construction component of a suite of Downer EDI businesses and subsidiary acquisitions. Gary joined the group as the new chief financial officer and was appointed as the company secretary on 13 December 2019.

Matthew Jinks

Matthew, an alumnus of Harvard Business School who holds a Master of Business Administration Finance Major, joined the SKS Technologies Group business in April of 2013 as the Chief Operating Officer with the responsibility of managing all aspects of the company's financial and operational activities. On 1 February 2021 Matthew was appointed as the Chief Executive Officer. Prior to joining the senior management team of SKS Technologies Group, Matthew held the position of Executive General Manager Finance and one of the Directors of KLM Group, then owned by Programmed Maintenance Ltd, managing all aspects of the business financials. Matthew began his journey as an apprentice electrician for KLM Group. Over a 16-year period he progressed through the business gaining extensive experience in all aspects of management and business operations within the Electrical, Communications and Audio-Visual industry. Matthew was appointed as the company secretary on 15 November 2019.

Directors' Report
(continued)

Review of Operations

Operating Results
Full-year sales have substantially increased, with the group's trading revenue for the current year reaching $347,927,741, up 33% from $261,655,008 in the previous corresponding period. The consolidated group recorded a significantly higher profit after tax of $27,110,604 for the year ended 30 June 2026, compared to $14,029,009 in the prior corresponding period. Profit attributable to the group's non-controlling interest was $220,383 for the year ended 30 June 2026, compared to $258,548 in the prior corresponding period.

Operational Overview
Sales at SKS Technologies Pty Ltd have grown strongly over the year, driven primarily by major data centre project wins in both Melbourne and Darwin. SKS Indigenous Technologies Pty Ltd has continued to secure new work and trade profitably in its fourth year of operations. The company has expanded its Sydney operations through the acquisition of Delta Elcom and has continued to see operational improvements across the board. Work-in-hand, the pipeline of opportunities, and size of contracts remain favourable across all regions where the company operates.

Employee expenses increased by 28.8% to $141,571,769 for the year ended 30 June 2026, compared to $109,885,604 in the previous corresponding period. Material costs increased by 27.7% reaching $157,564,103, up from $123,371,382 in the prior year. The business mix has shifted, with a higher proportion of electrical work associated with data centre projects contributing to the change.

The Group received government incentives for a training scheme of $14,163 during the period which has associated staff training costs, compared to $65,652 in previous corresponding period.

The Group has grown significantly over the last 4 years and will continue to focus the business on its portfolio of work which spans across a variety of sectors Australia wide including data centres, defence, mining, health, retail, government, education and commercial buildings. SKS Technologies' national footprint enables it to pursue work and execute projects for large national clients who need a local presence for their state based operations.

Capital Structure
On 8 September 2025, the group issued 1,500,000 ordinary shares relating to options which were vested during the year.

In September 2025, the group issued 136,058 ordinary shares with a market value of $397,098 as employee bonus.

On 20 October 2025, the group issued 2,371 ordinary shares with a market value of $ 10,000 as an employee bonus.

On 12 January 2026, the group issued 612,501 ordinary shares for $2,000,000 as part of the purchase consideration for the acquisition of Delta Elcom.

On 20 May 2026 the group issued 50,000 ordinary shares with a market value of $415,000 as employee bonus.

Apart from these movements there is no change in the capital structure of the group during the year ended 30 June 2026.

Working Capital and Cashflows from Operations
The Group generated positive operating cash flow of $45,658,246 for the year ended 30 June 2026, a 30.5% increase from $34,988,029 in the prior corresponding period. The Group remains in an active expansion phase, achieving 33% revenue growth in continuing operations as previously noted, with further growth projected. Sufficient working capital is available to support current growth initiatives. The Group continues to benefit from strong backing from existing financiers.

The group has a clear focus to continue achieving a positive cashflow outcome from operations in the years ahead.

Legal Matters
The Group currently has no legal matters.

Employees
The Group now employs 1,284 effective full-time, highly qualified employees across five states and two territories and is well placed to take advantage of growth opportunities as they arise. The Group has continued to invest in expanding its presence in South Australia, New South Wales, Queensland and Northern Territory.

Principal Activities
The principal business activity of SKS Technologies Group Limited is design, supply and installation of audio visual (AV), electrical and communication products and services.

Outlook
The Group is actively capitalising on robust market demand in the data centre sector, driven by the exponential growth in data storage requirements and the rapid adoption of Artificial Intelligence technologies. This trend presents a substantial opportunity for the Group, particularly in electrical services and digital infrastructure solutions tailored to high-performance environments.

In parallel, the Group continues to leverage its capabilities in managed audiovisual integration, electrical and communications services across multiple sectors, including defence, mining, health, retail, government, education and commercial buildings. The strategic focus on national expansion following the successful acquisition of Delta Elcom in Sydney and operational scale is expected to deliver long-term shareholder value, while enhancing portfolio diversity and increasing recurring revenue streams at higher margins.

The Group has maintained strong momentum across all service offerings, supported by rapid growth in data centre-related projects. A high volume of repeat business and a balanced pipeline of large and small-scale opportunities reflect the Group's reputation for quality and reliability. With a growing national footprint, the Group is well-positioned to enter new market segments and will continue to evaluate strategic acquisition opportunities in the current environment to accelerate growth.

Directors' Report
(continued)

Entering the new financial year, the Group holds a robust work-in-hand position, underpinned by heightened demand for electrical services in data centres. The pipeline remains healthy, and the Group is well-placed to respond to emerging opportunities across its operating regions.

The Group's risk management framework remains proactive and comprehensive. Cybersecurity is a key focus area, managed through external IT partnerships, internal awareness programs, and appropriate insurance coverage. Supply chain disruptions have eased, and the Group consistently secures pricing at the time of project award, ensuring alignment with tendered estimates.

Despite ongoing labour shortages in certain sectors, the Group has not encountered recruitment challenges, particularly in Melbourne's data centre market, and continues to be recognised as an employer of choice. Labour cost increases are incorporated into existing EBAs and EAs and are factored into project pricing through a rigorous estimating methodology that safeguards margins and ensures sustainable delivery.

Safety remains a cornerstone of the Group's operations, supported by mandatory toolbox meetings, continuous training, and open communication.

The Group is currently in a high-growth phase and actively manages the associated working capital demands. With sufficient capital reserves and continued support from existing financiers, the Group is well-equipped to sustain its expansion trajectory.

Significant Changes in the State of Affairs
Other than those addressed above, no other significant changes that occurred in the state of affairs of the Group and its controlled entities during the financial year.

Environmental Regulation and Performance
The Group's operations are not subject to any significant environmental regulations under the Commonwealth or State legislation. However, the Directors believe the Group has adequate systems in place for management of its environmental requirements and are not aware of any breach of those requirements as they apply to the economic entity.

Dividends
Fully franked final dividend of $0.05 per share has been declared from 2025 profits on 19 September 2025 and paid on 16 October 2025, amounting to $5,735,297 (Fully franked dividends declared and paid in 2025: $1,120,699).

Fully franked interim dividend of $0.035 per share has been declared from 2026 profits on 06 March 2026 and paid it on 20 March 2026, amounting to $4,036,234 (Fully franked dividends declared and paid in 2025: $1,130,699).

Options/Performance Rights
At the date of this report, the unissued ordinary shares of SKS Technologies Group Limited under performance rights are as follows:

Grant Date	Date of Expiry	Exercise Price	Number of Performance Rights
02 December 2025	30 June 2028	$1.90	244,736

No new options were issued during the year ended 30 June 2026 and no options outstanding at the year end.

Events Subsequent to Balance Date
A fully franked dividend of $0.065 per share has been declared on 17 August 2026.

Apart from the matters described above, the directors are not aware of any matters or circumstances which have occurred subsequent to the balance date, that may significantly affect the operations or the state of affairs of the consolidated entity in future financial periods.

Directors' Report
(continued)

Key Risks

Risk	Description	Risk Management
Supply Chain Risk	The Group undertakes projects that involve supplying equipment and Materials to align with clients' programmes, and significant disruption or failure to meet programmes could result in financial penalties.	The Group utilises a number of suppliers which service the industry and are not currently experiencing supply disruptions.
Material and Equipment Price increases	The Group undertakes projects that are delivered over a period of time, which can see price changes during that period. If not allowed for could result in reduced profitability.	The Group commits to suppliers at the time of project award, thereby ensuring equipment and materials purchased align with tendered estimates.
Skilled Labour Shortages and ability to retain key personnel	The Group has experienced significant Revenue growth requiring a substantial increase in employee numbers. Failure to attract the required numbers could result in significant disruption and failure to meet programmes, which could result in financial penalties.	The Group has not encountered recruitment challenges, particularly in Victoria, and continues to be recognised as an employer of choice with excellent retention rates of key management.
Labour Cost Increases	The Group undertakes projects that are delivered over a period of time which can see labour costs increase during this period that if not allowed for at time of tender could result in reduced financial performance.	Labour cost increases are incorporated into existing EBAs and EAs and are factored into project pricing through a rigorous estimating methodology that safeguards margins.
Cybersecurity	Cyber-attacks are escalating in sophistication and determination of cybercriminals. The Group is at risk of such an attack that has the potential to severely disrupt project delivery, comprise both privacy and stability of data with significant impacts on the company's financial resources.	Cybersecurity is a key focus area, managed through external IT partnerships, internal awareness programs, and appropriate insurance coverage, thereby mitigating the risk.
Decline in Demand for Company Services	A significant decline in the company's services due to changes in technology, resource shortages, climate change and changes in economic requirements could result in significantly reduced financial returns.	The Group is actively capitalising on robust market demand in the data centre sector, driven by the exponential growth in data storage requirements and the rapid adoption of Artificial Intelligence technologies. Given the record work in hand and pipeline, the directors do not consider this currently a risk. The Group has diversified sources of revenue across a national footprint in Audio Visual, Electrical, and Communications in multiple industry sectors.
Estimating and Productivity Risk	The Group tenders for work in the sector in which it operates. A failure to estimate accurately and achieve estimate productivity rates would result in reduced financial performance.	The Group has developed proven estimating methodologies and management structures on project sites to deliver projects in line with original estimates.
Major Safety Incident	Our workforce activities expose them to various risks. These risks may result in fatality or serious lifelong injuries. SKS's safety protocols are designed to eliminate this risk.	Safety is a cornerstone value of SKS. The Group continuously provides regular and frequent communication with the workforce and is an innovative leader in the sector with safe practices.
Credit Risk	The Group is exposed to credit risk primarily from trade receivables in the advent of insolvency of a customer.	The Group has taken out a credit insurance policy and only trades with creditworthy customers who are prevetted with approved insured credit limits.

Directors' Report
(continued)

Proceedings on Behalf of the Company

No proceedings have been brought on behalf of the company or its controlled entities.

Directors' Meetings

The number of Directors' meetings held during the financial year and the number of meetings attended by each director are as follows:

Director	Directors' Meetings	
	Eligible to attend	Attended
Peter Jinks	12	11
Greg Jinks	12	12
Terence Grigg	12	11
Antoinette Truda	12	12

Directors' interests in shares or options

Directors' relevant interests in shares of SKS Technologies Group Limited or options over shares in the company (or a related body corporate) are detailed below.

Directors' relevant interests in:	Ordinary shares of SKS Technologies Group Limited	Options over shares in SKS Technologies Group Limited
Peter Jinks	12,176,025	Nil
Greg Jinks	12,552,692	Nil
Terence Grigg	257,250	Nil
Antoinette Truda	1,814	Nil

Indemnification and Insurance of Officers and Auditors

The constitution of the company provides that, to the extent permitted by the *Corporations Act 2001*, "every officer and employee of the company and its wholly-owned subsidiaries shall be indemnified out of the funds of the company (to the extent that the officer or employee is not otherwise indemnified) against all liabilities incurred as such an officer or employee, including all liabilities incurred as a result of appointment or nomination by the company or the subsidiary as a trustee or as an officer or employee of another corporation."

The directors of the company who held office during the past year, Peter Jinks, Greg Jinks, Terence Grigg and Antoinette Truda, have the benefit from the above indemnity. The indemnity also applies to executive officers of the company who are concerned or take part, in the management of the company.

The company has not paid any insurance premiums in respect of any past or present directors or auditors, other than as required by law.

Auditor Independence Declaration

A copy of the auditor's independence declaration, as required under section 307C of the *Corporations Act 2001*, in relation to the audit for the financial year, is provided with this report on page 80.

Non-Audit Services

There is no non-audit services provided by the auditors or by the related practice of the auditors during the year ended 30 June 2026.

Staff

The Board appreciates the support it continues to have from the Group's staff and acknowledges, with thanks, the efforts they are all making to the growth of the group.

Rounding of Amounts

In accordance with ASIC Corporations (Rounding in the Financial/Directors' Reports) Instrument 2026/183, the amounts in the directors' report and in the financial report have been rounded to the nearest dollar.

Directors' Report
(continued)

Remuneration Report (Audited)

This report outlines the remuneration arrangements in place for key management personnel of SKS Technologies Group Limited.

Remuneration Philosophy
Remuneration levels are set by the Group in accordance with industry standards to attract and retain suitable, qualified, and experienced Directors and senior executives.

The Group distinguishes the structure of non-executive Directors' remuneration from that of executive Directors and senior executives. The company's Constitution provides that the remuneration of non-executive Directors will be not more than the aggregated sum fixed by a general meeting of shareholders.

The remuneration policy has been tailored to increase goal congruence between shareholders, directors and executives. Two methods have been applied to achieve this aim, the first being a performance-based bonus based on key performance indicators, and the second being participation in the Company's Employee Share and Equity Plan for directors and executives to encourage the alignment of personal and shareholder interests.

The Company has chosen to use shares to incentivise and remunerate Mr Matthew Jinks because, in the opinion of the Board, this represents a way to align the interests of Mr Matthew Jinks with the interests of Shareholders generally. Bonus payments to Mr Matthew Jinks are payable half in cash and half in shares and are only payable if agreed performance hurdles are met. Not only does this incentivise Mr Matthew Jinks and reward him based on the Company achieving its targets but, over time, as a shareholder, Mr Matthew Jinks will have objectives which are aligned to those of the Shareholders.

In relation to the participation in the Company's Employee Share and Equity Plan, the Board is of the view that it is in the interests of the Company and all Shareholders for the share price to grow over time and that granting performance rights and options to Mr Matthew Jinks to acquire shares as each hurdle price is met means that he is incentivised and rewarded for his part in delivering these objectives to the Company and its Shareholders.

The Company has an executive service agreement with Mr Peter Jinks (Executive Chairman) and Mr Greg Jinks (Executive Director), who are on three months' notice periods. The Company has employment agreements with each of its senior executives. The Company has an agreement with Mr Matthew Jinks, who was appointed as Chief Executive Officer on 1 February 2021. Mr Matthew Jinks's current base salary is $620,000 inclusive of superannuation, which may be terminated by the company with one year's notice.

Mr Matthew Jinks has exercised the remaining 1,500,000 of share options which were granted on 21 November 2024, and these were converted to shares on 8 September 2025. A corresponding bonus of $4,125,000 has been recognised as a short-term incentive expense in the current year.

Mr. Matthew Jinks's current total remuneration package for FY26 is as follows:

Fixed Annual Remuneration (FAR)
$620,000 reviewed October 2025
Short-Term Incentive Performance
75% of FAR ($465,000)
Annual bonus via cash or equity, by agreement – reviewed annually.
Long-Term Incentive Performance
75% of FAR ($465,000)
Equity-based incentive with rolling annual grants and a 3-year cliff vesting period and post-vesting holding lock for 2 years.
Termination Payment (except for cause)
One year's remuneration equivalent plus pro rata STI award

The LTIP will be subject to a three-year performance period (1 July 2025 to 30 June 2028) and will vest based on achievement against two equally weighted performance measures, being Relative Total Shareholder Return (TSR) and the Compound Annual Growth Rate (CAGR) of EBITDA. If the Performance Rights hurdles are met, and shares are issued, they will be issued under the Plan (with an accompanying limited recourse loan) and will be subject to the Plan Rules.

Mr Matthew Jinks will receive the Performance Rights and/or Options at no cost to him. Performance rights and options have been made available to Matthew Jinks by way of a limited recourse employee share loan at no effective cost under the employee share plan approved by shareholders at the 2021 and 2024 AGM. The loan will be settled by the payment of a bonus that has been accrued and will be paid at the time of the shares being sold or returned, or at the departure from the company, whichever happens first.

Mr Matthew Jinks & Gary Beaton are currently the only key management personnel eligible under the Plan rules to be granted Performance Rights or Options.

The exercise of Options under the Long – Term Incentive Reward approved by shareholders at the 2024 AGM and the granting of shares pursuant to an award of Performance Rights are issued under the rules of the Employee Equity Incentive Plan approved by shareholders at the 2020 AGM and amended at the 2024 AGM.

There are no written agreements with Terence Grigg, the non-executive director, and there is a written agreement with Antoinette Truda, the non-executive director, confirming the annual remuneration.

The remuneration for executive Directors is currently linked to the Group's financial performance but is not linked to the share price. None of the remuneration of the Directors listed below was considered at risk.

There are no retirement schemes in place for directors.

Directors' Report
(continued)

Use of External Remuneration Consultants
During the reporting period, the Board engaged external remuneration consultants, KPMG to provide remuneration recommendations in relation to the remuneration arrangements for the Chief Executive Officer and the Chief Financial Officer of the Executive Leadership Team.

The Board reviewed the recommendations and is satisfied that the remuneration recommendations were provided independently and that the recommendations were made free from undue influence by members of the key management personnel to whom the recommendations relate.

Fees paid to KPMG in relation to remuneration recommendations amounted to $12,660.

In addition to the remuneration recommendations, KPMG also provided consultancy services in relation to the Employee Share Scheme of the group. Fees paid to KPMG in relation to these consultancy services amounted to $32,969.

The Board considered the recommendations in determining executive remuneration outcomes for the reporting period.

Details of Key Management Personnel

Key Management Personnel	
Peter Jinks	Executive Chairman
Greg Jinks	Executive Director
Terence Grigg	Non-Executive Director
Antoinette Truda	Non-Executive Director
Matthew Jinks	Chief Executive Officer
Gary Beaton	Chief Financial Officer

Directors’ Report
(continued)

Directors' and Executives' Emoluments

	Short-term				Post-employment	Long-term					
	Salary and fees	Employee Benefits	STI cash bonus	STI Shares Bonus	Superannu-ation	Employee Benefits	LTI Shares Bonus	Share based payments	Total	Fixed	Variable / Performance linked
2026	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**%**	**%**
Peter Jinks	**300,000**	**-**	**150,000**	**-**	**-**	**-**	**-**	**-**	**450,000**	**67%**	**33%**
Greg Jinks	**300,000**	**-**	**150,000**	**-**	**-**	**-**	**-**	**-**	**450,000**	**67%**	**33%**
Terence Grigg	**75,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**75,000**	**100%**	**0%**
Antoinette Truda	**75,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**75,000**	**100%**	**0%**
Matthew Jinks	**571,260**	**51,739**	**465,000**	**-**	**30,161**	**20,369**	**4,125,000**	**700,928**	**5,964,457**	**10%**	**90%**
Gary Beaton	**345,539**	**32,422**	**-**	**210,000**	**30,114**	**19,406**	**-**	**-**	**637,481**	**59%**	**41%**
Total	**1,666,799**	**84,161**	**765,000**	**210,000**	**60,275**	**39,775**	**4,125,000**	**700,928**	**7,651,938**	**23%**	**77%**

2025	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**%**	**%**
Peter Jinks	287,500	-	150,000	-	-	-	-	-	437,500	66%	34%
Greg Jinks	287,500	-	150,000	-	-	-	-	-	437,500	66%	34%
Terence Grigg	65,500	-	-	-	-	-	-	-	65,500	100%	0%
Antoinette Truda	55,500	-	-	-	-	-	-	-	55,500	100%	0%
Matthew Jinks	488,444	45,421	330,196	-	30,263	36,766	2,125,000	685,443	3,741,533	14%	86%
Gary Beaton	301,889	28,815	-	100,000	30,096	12,717	-	-	473,517	70%	30%
Total	1,486,333	74,236	630,196	100,000	60,359	49,483	2,125,000	685,443	5,211,050	30%	70%

Directors' Report
(continued)

Description of Options/Rights Granted as Remuneration
Details of the LTIP performance rights granted as remuneration to those key management personnel during financial year 2026.

Share based payments	Fair Value $	Number of Performance Rights	Grant Date	Expiry Date
Key Management Personnel				
Matthew Jinks	662,994	244,736	02/12/2025	30/06/2028

LTIP performance rights values at grant date were determined using the Monte Carlo Simulation method.

Details of the short-term incentive in performance rights granted as remuneration to those key management personnel during financial year 2026. Incentives are paid following an annual performance assessment against safety, strategic business objectives, people, and financial targets set by the Board at the beginning of the financial year.

Share based payments	Grant Date	Incentive amount	Number of shares	Market value at the grant date
Key Management Personnel				
Gary Beaton	10/09/2025	$100,000	34,263	$ 105,873

Directors' Report
(continued)

Consequences of Group's Performance on Shareholder Wealth

The following table summarises group performance and key performance indicators:

	2026	2025	2024	2023	2022
Sales revenue	**$347,927,741**	$261,655,008	$136,309,155	$83,268,128	$67,288,383
% increase in revenue	**33.0%**	92.0%	63.7%	23.7%	85.4%
Profit before tax	**$39,349,353**	$20,785,700	$6,498,791	$527,105	$2,002,577
% increase/ (decrease) in profit/(loss) before tax	**89%**	220%	1,133%	(74%)	23%
Change in share price (%)	**377%**	90%	567%	-	(35%)
Dividend paid to shareholders	**$9,771,531**	$2,251,398	$219,470	$273,455	-
Return of capital	**-**	-	-	-	-
Total remuneration of KMP	**$7,651,938**	$5,211,050	$1,453,570	$1,127,295	$1,353,127
Total performance-based remuneration of KMP	**$5,800,928**	$3,540,639	$229,883	$1,558	$240,634

Key Management Personnel's Equity Holdings

(a) Number of options/ performance rights held by key management personnel

2026	**Balance 1 July 2025**	**Granted as remuneration**	**Exercised**	**Expired**	**Balance 30 June 2026**	**Vested during the Year**	**Vested and exercisable**
Key Management Personnel							
Peter Jinks	-	-	-	-	-	-	-
Greg Jinks	-	-	-	-	-	-	-
Terence Grigg	-	-	-	-	-	-	-
Antoinette Truda	-	-	-	-	-	-	-
Matthew Jinks	1,500,000	244,736	1,500,000	-	244,736	1,500,000	-
Gary Beaton	-	-	-	-	-	-	-
Total	**1,500,000**	**244,736**	**1,500,000**	-	**244,736**	**1,500,000**	**-**

(b) Number of shares held by key management personnel

2026	**Balance 1 July 2025**	**Purchased/ Received as remuneration**	**Share disposals**	**On exercise of options**	**Balance 30 June 2026**	**Balance Held Directly**	**Balance Held Indirectly**
Key Management Personnel							
Peter Jinks	14,176,025	-	(2,000,000)	-	12,176,025	1,948,751	10,227,274
Greg Jinks	14,552,692	-	(2,000,000)	-	12,552,692	-	12,552,692
Terence Grigg	257,250	-	-	-	257,250	-	257,250
Antoinette Truda	-	1,814	-	-	1,814	-	1,814
Matthew Jinks	7,853,899	-	(500,000)	1,500,000	8,853,899	-	8,853,899
Gary Beaton	456,276	34,263	-	-	490,539	490,539	-
Total	**37,296,142**	**36,077**	**(4,500,000)**	**1,500,000**	**34,332,219**	**2,439,290**	**31,892,929**

Directors' Report
(continued)

Transactions with Key Management Personnel
The following is a summary of transactions with key management personnel and other related parties entered into throughout the financial year:

- The principal place of business, 700 Spencer Street West Melbourne was purchased by 700 Spencer Street Pty Ltd owned by the executive directors namely Peter Jinks and Greg Jinks and the Chief Executive Officer, Matthew Jinks together with four other senior managers of the group. 700 Spencer Street Pty Ltd invoiced the group for $368,589 (2025: $355,104) for the lease rental of which 50% is applicable to the Key Management Personnel. The transaction was on an arm's length basis on normal commercial terms and conditions.

- Lawson Lodge Country Estate (Macedon), a conference centre owned by Greg Jinks invoiced the company $12,950 (2025: Nil). The transaction was on an arm's length basis on normal commercial terms and conditions.

- Greg Jinks purchased two fully depreciated motor vehicles for $11,000 during the year ended 30 June 2025. There were no similar transactions during the year ended 30 June 2026.

- Director fees paid or payable to Greg Jinks amounted to $450,000 (2025: $437,500) and invoiced via his entity Jinks Consulting Group.

- Director fees paid or payable to Peter Jinks amounted to $450,000 (2025: $437,500) and invoiced via his entity Bundarah Pty Ltd.

- Terence Grigg invoiced the company for director fees of $75,000 (2025: $65,500)

- Antoinette Truda invoiced the company for director fees of $75,000 (2025: $55,000) via her entity Spired Pty Ltd.

- The following amounts are owed to key management personnel as at 30 June 2026:
  - Peter Jinks – $150,000 (2025: $150,000)
  - Greg Jinks - $150,000 (2025: $150,000)
  - Terence Grigg - Nil (2025: Nil)
  - Antoinette Truda – Nil (2025: Nil)
  - Matthew Jinks – $6,376,145 (2025: $2,251,000)
  - Gary Beaton – $136,000 (2025: $36,000)

- Information regarding share-based payment transactions with Mr. Matthew Jinks and Mr. Gary Beaton are included elsewhere in the remuneration report.

Corporate Governance Statement
The Board of Directors of SKS Technologies Group Limited is responsible for corporate governance. The Board has chosen to prepare the Corporate Governance Statement (CGS) in accordance with the fourth edition of the ASX Corporate Governance Council's Principles and Recommendations under which the CGS may be made available on the Company's website.

Accordingly, a copy of the Group's CGS is available on the SKS Technologies Group website at https://investors.sks.com.au/investor-center/corporate-governance

Voting and Comments Made at the Company's 2025 Annual General Meeting (AGM)
The company received 97.41% of 'for' votes in relation to its remuneration report for the year ended 30 June 2025. The resolution to adopt the Remuneration Report of the Company and its controlled entities for the year ended 30 June 2025 was carried as an ordinary resolution. The company did not receive any specific feedback at the AGM regarding its remuneration practices.

Signed on 17 August 2026 in accordance with a resolution of the Directors made pursuant to section 298(2) of the *Corporations Act 2001.*

Peter Jinks
Executive Chairman
17 August 2026

Consolidated Statement of Profit and Loss and Other Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 $	2025 $
CONTINUING OPERATIONS			
Revenue and other income			
Sales revenue	4	**347,927,741**	261,655,008
Other income	5	**2,324,621**	1,573,265
Total revenue and other income		**350,252,362**	263,228,273
Expenses			
Raw material, consumables and logistics		**(157,564,103)**	(123,371,382)
Employee benefit expenses	6	**(141,571,769)**	(109,885,604)
Occupancy expenses		**(230,842)**	(180,427)
Administration expenses		**(6,904,865)**	(5,519,954)
Depreciation and amortisation	6	**(4,053,193)**	(2,837,317)
Finance costs	6	**(578,237)**	(647,889)
Total expenses		**(310,903,009)**	(242,442,573)
Profit before income tax		**39,349,353**	20,785,700
Income tax expense	7(a)	**(12,238,749)**	(6,756,691)
Profit for the year		**27,110,604**	14,029,009
Other Comprehensive Income		-	-
Total comprehensive income for the year		**27,110,604**	14,029,009
Total comprehensive income attributable to:			
Members of the parent entity		**26,890,221**	13,770,461
Non - controlling interest		**220,383**	258,548
		27,110,604	14,029,009
Earnings per share: (cents per share)			
Basic	24	**23.45**	12.26
Diluted	24	**23.42**	12.16

The above statement should be read in conjunction with the accompanying notes

Consolidated Statement of Financial Position

as at 30 June 2026

	Notes	2026 $	2025 $
CURRENT ASSETS			
Cash and cash equivalents	8	**49,604,164**	32,476,963
Trade and other receivables	9	**75,137,960**	61,903,863
Inventories	10	**262,961**	43,432
Other current assets	11	**682,185**	345,123
Total current assets		**125,687,270**	94,769,381
NON CURRENT ASSETS			
Other non current assets	11	**51**	51
Property, plant and equipment	12	**9,159,991**	5,551,432
Right of use assets	13(a)	**5,004,801**	5,928,183
Intangible assets	14	**16,901,065**	1,998,511
Deferred tax asset	7(c)	**3,639,957**	2,117,645
Total non current assets		**34,705,865**	15,595,822
Total assets		**160,393,135**	110,365,203
CURRENT LIABILITIES			
Trade and other payables	15	**88,248,722**	65,942,631
Income tax payable	7(b)	**5,816,865**	4,540,887
Provisions- employee benefits	16(a)	**14,631,540**	6,827,599
Provisions- other	17	**30,000**	45,000
Lease liabilities	13(b)	**1,331,236**	1,393,389
Total current liabilities		**110,058,363**	78,749,506
NON CURRENT LIABILITIES			
Provisions - employee benefits	16(b)	**91,458**	74,503
Lease liabilities	13(b)	**5,902,188**	6,996,984
Total non current liabilities		**5,993,646**	7,071,487
Total liabilities		**116,052,009**	85,820,993
Net assets		**44,341,126**	24,544,210
EQUITY			
Contributed equity	18	**25,672,378**	23,076,656
Share option reserve	19	**220,998**	159,977
Retained earnings	20	**18,223,432**	1,104,742
Total equity attributable to equity holders of the group		**44,116,808**	24,341,375
Non controlling interest		**224,318**	202,835
Total equity		**44,341,126**	24,544,210

The above statement should be read in conjunction with the accompanying notes

Consolidated Statement of Changes in Equity

for the year ended 30 June 2026

	Contributed Equity $	Share Option Reserve $	Retained Earnings $	Non- controlling interest $	Total $
As at 1 July 2025	23,076,656	159,977	1,104,742	202,835	24,544,210
Profit for the year	-	-	26,890,221	220,383	27,110,604
Transactions with owners in their capacity as owners					
Share based payment transactions	-	700,928	-	-	700,928
Shares issued- exercise of options	639,907	(639,907)	-	-	-
Shares issued- Delta acquisition	2,000,000	-	-	-	2,000,000
Cost of issue of share options	(44,185)	-	-	-	(44,185)
Dividends paid	-	-	(9,771,531)	(198,900)	(9,970,431)
As at 30 June 2026	25,672,378	220,998	18,223,432	224,318	44,341,126

	Contributed Equity $	Share Option Reserve $	Retained Earnings $	Non- controlling interest $	Total $
As at 1 July 2024	22,615,664	-	(10,414,321)	(55,713)	12,145,630
Profit for the year	-	-	13,770,461	258,548	14,029,009
Transactions with owners in their capacity as owners					
Share based payment transactions	-	685,443	-	-	685,443
Shares issued- exercise of options	525,466	(525,466)	-	-	-
Shares issued- value adjustment	(40,607)	-	-	-	(40,607)
Cost of issue of share options	(23,867)	-	-	-	(23,867)
Dividends paid	-	-	(2,251,398)	-	(2,251,398)
As at 30 June 2025	23,076,656	159,977	1,104,742	202,835	24,544,210

The above statement should be read in conjunction with the accompanying notes

Consolidated Statement of Cash Flows

for the year ended 30 June 2026

	Notes	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		**356,667,030**	302,446,062
Receipts from government incentives		**14,163**	65,652
Payments to suppliers and employees		**(299,855,182)**	(265,070,486)
Interest received		**1,441,120**	691,509
Interest paid on lease liabilities		**(572,703)**	(611,528)
Other Interest paid		**(807)**	(35,967)
Income tax paid		**(12,035,375)**	(2,497,213)
Net cash provided by operating activities	21(a)	**45,658,246**	34,988,029
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		**(6,146,076)**	(2,412,668)
Proceeds from disposal of property, plant and equipment		**134,832**	126,470
Payment for intangibles		**(205,643)**	(140,477)
Net proceeds from deposits		**3,875**	19,543
Payment on acquiring business of Delta Elcom		**(10,876,528)**	-
Net cash used in investing activities		**(17,089,540)**	(2,407,132)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for issue of shares / options		**(44,186)**	(28,867)
Payment of lease liabilities		**(1,426,888)**	(1,190,357)
Dividends paid		**(9,970,431)**	(2,251,398)
Net cash used in financing activities		**(11,441,505)**	(3,470,622)
Net increase in cash and cash equivalents		**17,127,201**	29,110,275
Cash and cash equivalents at the beginning of the year		**32,476,963**	3,366,688
Cash and cash equivalents at the end of the year	21(b)	**49,604,164**	32,476,963

The above statement should be read in conjunction with the accompanying notes

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 1: MATERIAL ACCOUNTING POLICY INFORMATION

The following is material accounting policy information adopted by the group in the preparation and presentation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

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(a) Basis of preparation of the financial report

This financial report is a general-purpose financial report that has been prepared in accordance with the *Corporations Act 2001* and Australian Accounting Standards, Interpretations and other applicable authoritative pronouncements of the Australian Accounting Standards Board (AASB).

The financial report covers SKS Technologies Group Limited and controlled entities as a group. SKS Technologies Group Limited is a company limited by shares, incorporated and domiciled in Australia. The address of SKS Technologies Group Limited's registered office and principal place of business is 700 Spencer Street, West Melbourne. SKS Technologies Group Limited is a for-profit entity for the purpose of preparing the financial report.

The financial report of SKS Technologies Group Limited for the year ended 30 June 2026 was authorised for issue in accordance with a resolution of the directors on 17 August 2026.

Compliance with IFRS

The consolidated financial statements of SKS Technologies Group Limited also comply with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

Historical cost convention

The financial report has been prepared under the historical cost convention, as modified by revaluations to fair value for certain classes of assets as described in the accounting policies.

Fair value measurement

When estimating the fair value of an asset or liability, the entity uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Inputs to valuation techniques used to measure fair value are categorised into three levels according to the extent to which the inputs are observable:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

Significant accounting estimates

The preparation of the financial report requires the use of certain estimates and judgements in applying the entity's accounting policies. Those estimates and judgements significant to the financial report are disclosed in Note 2 to the consolidated financial statements.

(b) Principles of consolidation

The consolidated financial statements are those of the consolidated entity ("the group"), comprising the financial statements of the parent entity and all of the entities the parent controls. The group controls an entity where it has the power, for which the parent has exposure or rights to variable returns from its involvement with the entity, and for which the parent has the ability to use its power over the entity to affect the amount of its returns.

The financial statements of subsidiaries are prepared for the same reporting period as the parent entity, using consistent accounting policies. Adjustments are made to bring into line any dissimilar accounting policies which may exist.

(c) Intangible Assets

Goodwill

Goodwill represents the future economic benefits arising from other assets acquired in a business combination that are not individually identifiable or separately recognised. Goodwill is initially recognised at an amount equal to the excess of: (a) the aggregate of the consideration transferred, the amount of any non-controlling interest, and the acquisition date fair value of the acquirer's previously held equity interest (in the case of a step acquisition); over (b) the net fair value of the identifiable assets acquired, and liabilities assumed. For accounting purposes, such measurement is treated as the cost of goodwill at that date.

Goodwill is not amortised, but is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired. Subsequent to initial recognition, goodwill is measured at cost less any accumulated impairment losses.

Separately acquired Intangible assets

Except for indefinite useful life intangible assets, which are not amortised but are tested annually for impairment, separately acquired intangible assets are recognised at cost and amortised over their estimated useful lives commencing from the time the asset is available for use. The amortisation method applied to an intangible asset is consistent with the estimated consumption of economic benefits of the asset. Subsequent to initial recognition, separately acquired intangible assets are measured at cost, less accumulated amortisation (where applicable) and any accumulated impairment losses.

Computer software is amortised on a straight-line basis over its estimated useful life of 3 years.

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 1: MATERIAL ACCOUNTING POLICY INFORMATION (continued)

Intangibles assets acquired in a business combination
Intangibles acquired in a business combination are initially recognised at fair value (which, for accounting purposes, is treated as the cost of the intangible asset), and are subsequently amortised over their estimated useful lives commencing from the time the asset is available for use. The amortisation method applied to an intangible asset is consistent with the estimated consumption of economic benefits of the asset. Subsequent to initial recognition, intangible assets acquired in a business combination are measured at cost, less accumulated amortisation and any accumulated impairment losses.

(d) Financial Instruments

Classification of financial assets
Financial assets recognised by the group are subsequently measured in their entirety at either amortised cost or fair value, subject to their classification and whether the group irrevocably designates the financial asset on initial recognition at fair value through other comprehensive income (FVtOCI) in accordance with the relevant criteria in AASB 9.

Financial assets not irrevocably designated on initial recognition at FVtOCI are classified as subsequently measured at amortised cost, FVtOCI or fair value through profit or loss (FVtPL) on the basis of both:

a. the group's business model for managing the financial assets; and
b. the contractual cash flow characteristics of the financial asset.

Classification of financial liabilities
Financial liabilities classified as held-for-trading, contingent consideration payable by the group for the acquisition of a business, and financial liabilities designated at FVtPL, are subsequently measured at fair value.

All other financial liabilities recognised by the group are subsequently measured at amortised cost.

Trade and other receivables
Trade and other receivables arise from the group's transactions with its customers and are normally settled within 30-45 days.

Consistent with both the group's business model for managing the financial assets and the contractual cash flow characteristics of the assets, trade and other receivables are subsequently measured at amortised cost.

Impairment of financial assets
The following financial assets are tested for impairment by applying the 'expected credit loss' impairment model:

a. debt instruments measured at amortised cost;
b. debt instruments classified at fair value through other comprehensive income; and
c. receivables from contracts with customers and contract assets.

The group applies the simplified approach under AASB 9 to measuring the allowance for credit losses for both receivables from contracts with customers and contract assets. Under the AASB 9 simplified approach, the group determines the allowance for credit losses for receivables from contracts with customers and contract assets on the basis of the lifetime expected credit losses of the financial asset. Lifetime expected credit losses represent the expected credit losses that are expected to result from default events over the expected life of the financial asset.

For all other financial assets subject to impairment testing, when there has been a significant increase in credit risk since the initial recognition of the financial asset, the allowance for credit losses is recognised on the basis of the lifetime expected credit losses. When there has not been an increase in credit risk since initial recognition, the allowance for credit losses is recognised on the basis of 12-month expected credit losses. '12-month expected credit losses' is the portion of lifetime expected credit losses that represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months after the reporting date.

The group consider a range of information when assessing whether the credit risk has increased significantly since initial recognition. This includes such factors as the identification of significant changes in external market indicators of credit risk, significant adverse changes in the financial performance or financial position of the counterparty, significant changes in the value of collateral, and past due information.

The group assumes that the credit risk on a financial asset has not increased significantly since initial recognition when the financial asset is determined to have a low credit risk at the reporting date. The group considers a financial asset to have a low credit risk when the counterparty is assessed by the group to have a strong financial position and no history of past due amounts from previous transactions with the group.

The group assumes that the credit risk on a financial instrument has increased significantly since initial recognition when contractual payments are more than 90 days past due.

The group determines expected credit losses based on individual debtor level expectations relative to credit terms, adjusted for factors that are specific to the debtor as well as relevant current and future expected economic conditions. When material, the time value of money is incorporated into the measurement of expected credit losses. There has been no change in the estimation techniques or significant assumptions made during the reporting period.

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 1: MATERIAL ACCOUNTING POLICY INFORMATION (continued)

The group has identified contractual payments more than 90 days past due as default events for the purpose of measuring expected credit losses. These default events have been selected based on the group's historical experience. Because contract assets are directly related to unbilled work in progress, contract assets have a similar credit risk profile to receivables from contracts with customers. Accordingly, the group applies the same approach to measuring expected credit losses of receivables from contracts with customers as it does to measuring impairment losses on contract assets.

The measurement of expected credit losses reflects the group's 'expected rate of loss', which is a product of the probability of default and the loss given default, and its 'exposure at default', which is typically the carrying amount of the relevant asset. Expected credit losses are measured as the difference between all contractual cash flows due and all contractual cash flows expected based on the group's exposure at default, discounted at the financial asset's original effective interest rate.

Financial assets are regarded as 'credit-impaired' when one or more events have occurred that have a detrimental impact on the estimated future cash flows of the financial asset. Indicators that a financial asset is 'credit-impaired' include observable data about the following:

a. significant financial difficulty of the issuer or the borrower;
b. breach of contract;
c. the lender, for economic or contractual reasons relating to the borrower's financial difficulty, has granted concessions to the borrower that the lender would not otherwise consider; or
d. it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation.

The gross carrying amount of a financial asset is written off (i.e., reduced directly) when the counterparty is in severe financial difficulty, and the group has no realistic expectation of recovery of the financial asset. Financial assets written off remain subject to enforcement action by the group. Recoveries, if any, are recognised in profit or loss.

(e) Property, plant and equipment

Plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Leasehold improvements are depreciated over the estimated useful lives of the improvements. Depreciation is calculated on a straight-line basis or diminishing value over the estimated useful life of the asset as follows:

- Plant and equipment: over 1 to 3 years
- Motor vehicles: over 3 to 6 years
- Office furniture and equipment: over 3 to 5 years
- Leasehold improvements: over 3 to 10 years

(f) Leases

At the commencement date of a lease (other than leases of 12-months or less and leases of low value assets), the group recognises a right of use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments.

Right of use assets

Right of use assets are initially recognised at cost, comprising the amount of the initial measurement of the lease liability, any lease payments made at or before the commencement date of the lease, less any lease incentives received, any initial direct costs incurred by the group, and an estimate of costs to be incurred by the group in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

Subsequent to initial recognition, right of use assets are measured at cost (adjusted for any remeasurement of the associated lease liability), less accumulated depreciation and any accumulated impairment loss.

Right of use assets are depreciated over the lease term on a straight-line basis.

Lease liabilities

Lease liabilities are initially recognised at the present value of the future lease payments (i.e., the lease payments that are unpaid at the commencement date of the lease). These lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined, or otherwise using the group's incremental borrowing rate.

Subsequent to initial recognition, lease liabilities are measured at the present value of the remaining lease payments (i.e., the lease payments that are unpaid at the reporting date). Interest expense on lease liabilities is recognised in profit or loss (presented as a component of finance costs). Lease liabilities are remeasured to reflect changes to lease terms, changes to lease payments and any lease modifications not accounted for as separate leases.

Variable lease payments not included in the measurement of lease liabilities are recognised as an expense when incurred.

(g) Revenue

Revenue from the sale of goods is recognised when the customer receives the goods, ownership of the goods has passed and the costs incurred or to be incurred in respect of the transaction can be measured reliably. Ownership is considered to have passed to the buyer at the time of delivery of the goods to the customer.

Revenue from the provision of services is recognised as performance obligations are satisfied over time, via transfer of services to customers, which is measured based on stage of completion.

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 1: MATERIAL ACCOUNTING POLICY INFORMATION (continued)

Certain customers may be invoiced in advance of provision of services and this amount is recognised as a contract liability until the group provides, and the customer consumes, the benefits of the services.

(h) Income tax

Tax consolidation

SKS Technologies Group Limited (parent entity) and its wholly owned subsidiaries have implemented the tax consolidation legislation and have formed a tax-consolidated group from 30 November 2009. SKS Indigenous Technologies Pty Ltd has exited from the tax consolidation group effective 1 July 2022. The parent entity and subsidiaries in the tax-consolidated group have entered into a tax funding agreement such that each entity in the tax-consolidated group recognises the assets, liabilities, expenses and revenues in relation to its own transactions, events and balances only. This means that:

- the parent entity recognises all current and deferred tax amounts relating to its own transactions, events and balances only;
- the subsidiaries recognise current or deferred tax amounts arising in respect of their own transactions, events and balances;
- current tax liabilities and deferred tax assets arising in respect of tax losses, are transferred from the subsidiary to the head entity as inter-company payables or receivables.

The tax-consolidated group also has a tax sharing agreement in place to limit the liability of subsidiaries in the tax-consolidated group arising under the joint and several liability requirements of the tax consolidation system, in the event of default by the parent entity to meet its payment obligations.

(i) Equity Settled Compensation

The Group operates equity-settled share-based payment employee share and option schemes. The fair value of the equity to which employees become entitled is measured at grant date and recognised as an expense over the vesting period, with a corresponding increase to an equity account. The fair value of shares is ascertained as the market bid price. The fair value of options is ascertained using a Black-Scholes pricing model, Binomial Option Pricing model and Monte Carlo Simulation method which incorporates all market vesting conditions. The amount to be expensed is determined by reference to the fair value of the options or shares granted, this expense takes in account any market performance conditions and the impact of any non-vesting conditions but ignores the effect of any service and non-market performance vesting conditions.

Non-market vesting conditions are taken into account when considering the number of options expected to vest. At the end of each reporting period, the Group revises its estimate of the number of options which are expected to vest based on the non-market vesting conditions. Revisions to the prior period estimate are recognised in profit or loss and equity.

(j) Adoption of new and revised accounting standards and interpretations

The Group has adopted all new and revised Australian Accounting Standards and interpretations that apply to the current reporting period. The adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Group.

(k) Accounting standards and interpretations issued but not yet effective

Certain new or revised accounting standards and amendments to Australian Accounting Standards have been issued that are not mandatory for the current reporting period and have not been early adopted by the Group.

AASB 18 Presentation and Disclosure in Financial Statements. This new standard is not expected to have an impact on the recognition or measurement of assets, liabilities, income and expenses, however it will affect the presentation and disclosure of the Consolidated Statement of Profit or Loss and Other Comprehensive Income and disclosure of management performance measures.

AASB 2024-2 Amendments to Australian Accounting Standard – Classification and Measurement of Financial Instruments. This standard is not expected to have material impact on the Group in the current or future reporting periods.

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 2: CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Certain accounting estimates include assumptions concerning the future, which, by definition, will seldom represent actual results. Estimates and assumptions based on future events have a significant inherent risk, and where future events are not as anticipated there could be a material impact on the carrying amounts of the assets and liabilities discussed below:

Revenue from services recognised over time
For contracts where the Group has an enforceable right to payment, revenue is recognised over time using the stage of completion method based on the proportion of costs incurred to date to the estimated total contract costs, as a measure of the Group's performance in transferring control of goods and services. Material judgement is used to estimate the total contract costs which will determine the amount of revenue recognised on projects. In making these estimates, management has relied on past experience and knowledge of the project managers.

Allowance for credit losses
The Group makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Group uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses.

Estimation of useful lives of assets
The estimation of the useful lives of assets has been based on historical experience as well as manufacturers' warranties (for plant and equipment), lease terms (for leased properties and equipment) and turnover policies (for motor vehicles). In addition, the condition of the assets is assessed at least once per year and considered against the remaining useful life. Adjustments to useful life are made when considered necessary. Depreciation charges are included in note 6.

Goodwill
The consolidated entity tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill and other indefinite life intangible assets have suffered any impairment, in accordance with the accounting policy stated in note 1. The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. These calculations require the use of assumptions, including estimated discount rates based on the current cost of capital and growth rates of the estimated future cash flows. Refer to note 14 for further information.

Income Tax
Deferred tax assets and liabilities are based on the assumption that no adverse change will occur in the income tax legislation and the anticipation that the group will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

Deferred tax assets are recognised for deductible temporary differences as management considers that it is probable that future taxable profits will be available to utilise those temporary differences. Where management considers tax losses are probable of being recovered from future taxable profits, they are recognised as deferred tax assets.

Share Based Payments
Equity-settled share awards are recognised as an expense based on their fair value at date of grant. The fair value of equity-settled share options is estimated through the use of option valuation models – which require inputs such as the risk-free interest rate, expected dividends, expected volatility and the expected option life – and is expensed over the vesting period.

The models utilised, such as the binomial option pricing model, are intended to value options traded in active markets. The share options issued by the Group, however, have a number of features that make them incomparable to such traded options. Using different input estimates or models could produce different option values, which would result in the recognition of a higher or lower expense.

NOTE 3: FINANCIAL RISK MANAGEMENT
(a) Material Accounting Policies

Details of the material accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which revenues and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in Note 1 to the financial statements.

(b) Financial risk management objectives and policies

The Group's principal financial instruments comprise bank loans, finance leases and cash. The main purpose of these financial instruments is to raise finance for the Group's operations. The Group has various other financial assets and liabilities such as trade receivables and trade payables, which arise directly from its operations.

It is the policy of the consolidated entity to regularly review foreign currency exposures. The degree to which the foreign exchange risk is managed will vary depending on circumstances that prevail at the time the risk is known or anticipated. There are no foreign currency contracts outstanding at the reporting date (2025: Nil).

Cash flow interest rate risk
The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's debt obligations with a floating interest rate. The group monitors its exposure to interest rate risk as part of its capital and cash management.

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 3: FINANCIAL RISK MANAGEMENT (continued)

Liquidity risk
Liquidity risk is the risk that an entity will not be able to meet its financial obligation as they fall due. The entity's approach in managing liquidity is to ensure that it will have sufficient liquidity to meet its liabilities when due under both normal and stressed conditions. The entity manages liquidity risk by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Credit risk
Credit risk refers to the risk that a counter party will default on its contractual obligations resulting in financial loss to the consolidated entity. The consolidated entity has adopted the policy of only dealing with creditworthy counterparties and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults.

The consolidated entity does not have any significant concentrations of credit risk (on a net basis after recognising impairment losses) that arise from exposures to a single debtor or to a group of debtors having a similar characteristic such that their ability to meet their obligations is expected to be affected similarly by changes in economic or other conditions.

The carrying amount of financial assets recorded in the financial statements, net of any allowance for credit losses, represents the consolidated entity's maximum exposure to credit risk without taking account of the value of any collateral or other security obtained.

Sensitivity Analysis
The entity has performed a sensitivity analysis relating to its exposure to interest rate risk and foreign currency risk at balance date. This sensitivity analysis concluded there would be no material impact on fair values of financial assets and liabilities.

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 3: FINANCIAL RISK MANAGEMENT (continued)

(c) Financial Risk Management

Financial Liability and Financial Asset Maturity Analysis

	Within 1 Year		1 to 5 Years		Over 5 Years		Total	
	2026 $	2025 $	**2026 $**	2025 $	**2026 $**	2025 $	**2026 $**	2025 $
Consolidated Group								
Financial liabilities due for payment								
Trade and other payables	**(46,129,245)**	(15,769,969)	-	-	-	-	**(46,129,245)**	(15,769,969)
Lease liabilities	**(1,331,236)**	(1,393,389)	**(3,742,705)**	(4,384,082)	**(2,159,482)**	(2,612,902)	**(7,233,424)**	(8,390,373)
Total contractual outflows	**(47,460,481)**	(17,163,358)	**(3,742,705)**	(4,384,082)	**(2,159,482)**	(2,612,902)	**(53,362,669)**	(24,160,342)
Financial assets — cash flows realisable								
Cash and cash equivalents	**49,604,164**	32,476,963	-	-	-	-	**49,604,164**	32,476,963
Trade and other receivables	**75,137,960**	61,903,863	-	-	-	-	**75,137,960**	61,903,863
Other assets	**13,918**	17,541	-	-	**51**	51	**13,969**	17,592
Total anticipated inflows	**124,756,042**	94,398,367	-	-	**51**	51	**124,756,093**	94,398,418

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 3: FINANCIAL RISK MANAGEMENT (continued)

(d) Interest Rate Risk

The following table details the consolidated entity's exposure to interest rate risk as at 30 June 2026:

	Weighted average interest rate	Variable interest rate	Fixed Interest Rate Maturity			Non-interest bearing	Total
			Less than 1 year	2 to 5 years	Greater than 5 years		
	%	$	$	$	$	$	$
As at 30 June 2026							
Financial Assets – held at amortised cost							
Cash and cash equivalents	4.30	49,437,136	-	-	-	167,028	49,604,164
Trade and other receivables	-	-	-	-	-	75,137,960	75,137,960
Other assets	-	-	-	-	-	13,969	13,969
		49,437,136	-	-	-	75,318,957	124,756,093
Financial Liabilities – measured at amortised cost							
Trade and other payables	-	-	-	-	-	46,129,245	46,129,245
Lease Liabilities	7.11	-	1,331,236	3,742,705	2,159,482	-	7,233,423
		-	1,331,236	3,742,705	2,159,482	46,129,245	53,362,668
As at 30 June 2025							
Financial Assets - held at amortised cost							
Cash and cash equivalents	3.60	30,740,263	-	-	-	1,736,701	32,476,964
Trade and other receivables	-	-	-	-	-	61,903,863	61,903,863
Other assets	3.96	17,541	-	-	-	51	17,592
		30,757,804				63,640,615	94,398,419
Financial Liabilities - measured at amortised cost							
Trade and other payables	-	-	-	-	-	15,769,969	15,769,969
Lease Liabilities	7.34	-	1,393,389	4,384,082	2,612,902	-	8,390,373
		-	1,393,389	4,384,082	2,612,902	15,769,969	24,160,342

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 3: FINANCIAL RISK MANAGEMENT (continued)

(e) Fair Value

The carrying amount of financial assets and financial liabilities recorded in the financial statements approximates their respective fair values, determined in accordance with the accounting policies disclosed in Note 1 to the financial statements.

NOTE 4: REVENUE FROM CONTRACTS WITH CUSTOMERS

	2026 $	2025 $
Revenue from services recognised over time	**347,927,741**	261,655,008
Total sales revenue	**347,927,741**	261,655,008

Contract liabilities as recorded in Note 15, is recorded as a current liability and the underlying performance obligations are expected to be completed within 12 months

NOTE 5: OTHER INCOME

	2026 $	2025 $
Interest revenue	**1,551,554**	797,879
Government incentives- (Training subsidies)	**14,163**	65,652
Other income	**758,904**	709,734
Total other income from continuing operations	**2,324,621**	1,573,265

NOTE 6: PROFIT FROM CONTINUING OPERATIONS

	2026 $	2025 $
Profit from continuing operations before income tax has been determined after the following specific expenses:		
Depreciation and amortisation of non-current assets:		
Property, plant and equipment	**2,537,893**	1,780,040
Motor vehicles	**1,085,301**	696,901
Leasehold improvements	**366,523**	334,693
Computer software	**63,476**	25,683
	4,053,193	2,837,317
Finance Costs:		
Interest – debtor finance, bank overdraft & other	**5,534**	36,362
Interest - lease liability	**572,703**	611,527
	578,237	647,889
Employee Benefit Expenses:		
Wages	**110,595,913**	86,027,045
Superannuation	**9,997,476**	7,673,386
Other employee benefits	**20,978,380**	16,185,173
	141,571,769	109,885,604

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 7: INCOME TAX	2026	2025
(a) The major components of tax income comprise:	**$**	**$**
Current income tax expense	**13,544,468**	7,077,005
Deferred tax income	**(1,305,719)**	(320,314)
Total income tax expense	**12,238,749**	6,756,691

Prima facie tax expense on profit before income tax is reconciled to the income tax expense as follows:

Profit before income tax	**39,349,353**	20,785,700
Prima facie income tax payable on profit before income tax at 30% (2025: 30%)	**11,804,806**	6,235,710
Add/(less): Permanent differences	**315,832**	266,683
Add/(Less): Tax Loss not previously booked	**-**	(20,923)
Add/(Less): Temporary differences from Delta Elcom acquisition	**216,594**	-
Add/(less): Temporary differences from prior periods not previously booked	**(98,483)**	275,221
Income tax expense	**12,238,749**	6,756,691
The applicable effective tax rate	**31.10%**	32.51%

(b) Income tax payable

Opening balance at 1 July	**4,540,887**	6,514
Provision for the year	**13,544,468**	7,077,005
Payments made during the year	**(12,268,490)**	(2,542,632)
Closing balance at 30 June	**5,816,865**	4,540,887

(c) Deferred Tax

Deferred tax assets	**Opening Balance $**	**Acquisition of Delta Elcom $**	**Charged to Income $**	**Charged directly to Equity $**	**Closing Balance $**
Provisions	1,710,140	216,593	1,010,990	-	2,937,723
Intangible assets	-	-	11,973	-	11,973
Lease liability	2,517,112	-	(347,085)	-	2,170,027
Blackhole expenditure	17,720	-	5,416	-	23,136
Capital losses	132,193	-	-	-	132,193
	4,377,165	**216,593**	**681,294**	**-**	**5,275,052**
Deferred tax liabilities					
Prepayment	(19,282)	-	(2,854)	-	(22,136)
Intangible assets	(33,574)	-	33,574	-	-
Right of use assets	(1,778,457)	-	277,017	-	(1,501,440)
Property plant & equipment	(428,207)	-	316,688	-	(111,519)
	(2,259,520)	-	**624,425**	-	**(1,635,095)**
Net deferred tax assets	**2,117,645**	**216,593**	**1,305,719**	-	**3,639,957**

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 8: CASH AND CASH EQUIVALENTS

	2026 $	2025 $
Cash at bank	**49,604,164**	32,476,963
	49,604,164	32,476,963

NOTE 9: TRADE AND OTHER RECEIVABLES

	2026 $	2025 $
Current		
Trade debtors	**69,381,585**	55,403,318
Retention debtors	**991,758**	1,030,917
Allowance for credit losses	**(166,152)**	(107,929)
Contract assets	**4,820,588**	5,471,974
Other receivables	**110,181**	105,583
	75,137,960	61,903,863

Movement in the allowance for credit losses:

	2026 $	2025 $
Opening balance at 1 July	**(107,929)**	(132,365)
Charge for the year	**(58,223)**	(7,814)
Amounts written off	**-**	32,250
Closing balance at 30 June	**(166,152)**	(107,929)

Trade receivables ageing analysis as at 30 June is	Gross 2026 $	Expected credit loss 2026 $	Gross 2025 $	Expected credit loss 2025 $
Not past due	**60,764,926**	-	48,849,000	-
Past due 31-60 days	**6,304,607**	-	5,641,050	-
Past due 61-90 days	**1,112,440**	-	523,628	-
Past due more than 90 days	**1,199,612**	**(166,152)**	389,640	(107,929)
	69,381,585	**(166,152)**	55,403,318	(107,929)

NOTE 10: INVENTORIES

	2026 $	2025 $
Current		
Project materials at the warehouse – at cost	**262,961**	43,432
	262,961	43,432

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 11: OTHER ASSETS

	2026 $	2025 $
Current		
Prepayments and other assets	**682,185**	345,123
	682,185	345,123
Non-Current		
Loan to C.L.A.P. Aust Pty Ltd	**51**	51
	51	51

NOTE 12: PROPERTY, PLANT & EQUIPMENT

	2026 $	2025 $
Plant and equipment		
At cost	**5,471,502**	2,717,871
Accumulated depreciation	**(2,136,294)**	(1,258,160)
	3,335,208	1,459,711
Office furniture and equipment		
At cost	**2,089,145**	1,379,214
Accumulated depreciation	**(913,964)**	(663,682)
	1,175,181	715,532
Motor vehicles		
At cost	**4,788,189**	2,659,125
Accumulated depreciation	**(1,353,718)**	(710,660)
	3,434,471	1,948,465
Leasehold improvements		
At cost	**2,325,408**	2,199,278
Accumulated depreciation	**(1,110,277)**	(771,554)
	1,215,131	1,427,724
Total property, plant & equipment	**9,159,991**	5,551,432

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 12: PROPERTY, PLANT & EQUIPMENT (continued)

(a) Movement in carrying amount of property, plant & equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the financial year:

	Plant & Equipment $	Office Furniture, and Equipment $	Motor Vehicles $	Leasehold Improvements $	Total $
Year ended 30 June 2026					
Balance at the beginning of the year	**1,459,711**	**715,532**	**1,948,465**	**1,427,724**	**5,551,432**
Additions	**3,058,707**	**885,615**	**2,395,731**	**126,130**	**6,466,183**
Disposals	**-**	**-**	**(72,529)**	**-**	**(72,529)**
Depreciation expense	**(1,183,210)**	**(425,966)**	**(837,196)**	**(338,723)**	**(2,785,095)**
Balance at the end of the year	**3,335,208**	**1,175,181**	**3,434,471**	**1,215,131**	**9,159,991**
Year ended 30 June 2025					
Balance at the beginning of the year	1,056,120	573,051	925,360	1,473,543	4,028,074
Additions	1,158,009	428,886	1,425,324	261,073	3,273,292
Disposals	-	-	(28,012)	-	(28,012)
Depreciation expense	(754,418)	(286,405)	(374,207)	(306,892)	(1,721,922)
Balance at the end of the year	1,459,711	715,532	1,948,465	1,427,724	5,551,432

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 13: LEASES

At the commencement date of a lease (other than leases of low value assets), the group recognises a right of use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments.

(a) Right of use asset

Carrying amount of lease assets, by class of underlying asset:

	2026 $	2025 $
Buildings under lease arrangements		
At cost	**6,850,401**	6,775,828
Accumulated depreciation	**(1,991,913)**	(1,296,170)
	4,858,488	5,479,658
Motor Vehicles		
At cost	**738,671**	1,223,873
Accumulated depreciation	**(638,251)**	(863,753)
	100,420	360,120
Equipment		
At cost	**73,553**	73,554
Accumulated depreciation	**(41,674)**	(26,963)
	31,879	46,591
Leasehold Improvements		
At cost	**139,000**	139,000
Accumulated depreciation	**(124,986)**	(97,186)
	14,014	41,814
Total right of use assets	**5,004,801**	5,928,183

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 13: LEASES (continued)

Reconciliation of the carrying amount of lease assets at the beginning and end of the financial year:

	Buildings $	Motor Vehicles $	Equipment $	Leasehold Improvements $	Total $
Year ended 30 June 2026					
Balance at the beginning of the year	**5,479,658**	**360,120**	**46,591**	**41,814**	**5,928,183**
Additions	**292,835**	**-**	**-**	**-**	**292,835**
Terminated	**-**	**(11,595)**	**-**	**-**	**(11,595)**
Depreciation expense	**(914,005)**	**(248,105)**	**(14,712)**	**(27,800)**	**(1,204,622)**
Balance at the end of the year	**4,858,488**	**100,420**	**31,879**	**14,014**	**5,004,801**

	Buildings $	Motor Vehicles $	Equipment $	Leasehold Improvements $	Total $
Year ended 30 June 2025					
Balance at the beginning of the year	5,096,434	688,966	61,302	69,614	5,916,316
Additions	1,107,730	-	-	-	1,107,730
Terminated	-	(6,151)	-	-	(6,151)
Depreciation expense	(724,506)	(322,695)	(14,711)	(27,800)	(1,089,712)
Balance at the end of the year	5,479,658	360,120	46,591	41,814	5,928,183

(b) Lease liabilities

	2026 $	2025 $
Current lease liabilities	**1,331,236**	1,393,389
Non-current lease liabilities	**5,902,188**	6,996,984
Total carrying amount of lease liabilities	**7,233,424**	8,390,373

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1year $	1 – 5years $	> 5years $	Total undiscounted lease liabilities $	Lease liabilities included in this Consolidated Financial Position $
2026					
Lease liabilities	**1,795,431**	**4,975,968**	**2,496,913**	**9,268,312**	**7,233,424**
2025					
Lease liabilities	1,958,733	5,900,510	3,119,108	10,978,351	8,390,373

(c) Right of use and other finance lease expenses and cashflows

	2026 $	2025 $
Short term or low value leases	**73,763**	21,587
Interest expense on lease liabilities	**572,703**	611,527
Depreciation expense on lease assets	**1,725,143**	1,526,554
Cash outflow in relation to payment of lease liabilities	**1,426,888**	1,190,357

NOTE 14: INTANGIBLE ASSETS

	2026 $	2025 $
Goodwill at cost (a)	**16,628,047**	1,867,660
Computer software (b)	**273,018**	130,851
	16,901,065	1,998,511

(a) Reconciliation of carrying amount at the beginning and end of the financial year

Goodwill	2026 $	2025 $
Carrying value as at 1 July	**1,867,660**	1,867,660
Goodwill on acquisition of Delta Elcom	**14,760,387**	-
Carrying value as at 30 June	**16,628,047**	1,867,660

(b) Reconciliation of carrying amounts at the beginning and end of the financial year

	2026 $	2025 $
Computer software		
Carrying value as at 1 July	**130,851**	16,057
Software costs capitalised	**205,643**	140,477
Amortisation	**(63,476)**	(25,683)
Carrying value as at 30 June	**273,018**	130,851

Recoverable amount testing for goodwill

For the purpose of impairment testing, goodwill is allocated to cash-generating units as below:

Description of the cash-generating unit (CGU)	Carrying amount of goodwill $	Recoverable amount of CGU $	Method of estimation
Communication & electrical	1,867,660	187,170,825	Value in use
Communication & electrical	14,760,387	18,556,811	Value in use

Cash-generating unit where recoverable amount has been determined using value in use

CGU	Key assumptions on which cash flow forecasts are based	Description of management's approach to determining value assigned to key assumptions	Period over which cashflows have been projected	Growth rate used for cashflow projections %	Discount rate %
Communication & electrical	Future demand for services Growth rate	Based on historical growth patterns and current demand for services in the current climate.	5 years	2.5	23.4

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 14: INTANGIBLE ASSETS (continued)

Sensitivity of assumptions

If the pre-tax discount rate applied to the cash flow projections had been 5% higher than management estimates, then the Group still would not have recognised an impairment loss.

Management do not believe there would be a reasonable possible change in any of the key assumptions that would have caused the carrying amount of the assets of the communication & electrical cash-generating unit, including goodwill to exceed its recoverable amount.

Impairment assumptions

Goodwill is allocated to communication & electrical which is the cash generating unit (CGU) for the purpose of impairment testing. The recoverable amount of the CGU is determined based on value in use calculations. These calculations use cash flow projections based on financial budgets approved by management covering a five-year period.

NOTE 15: TRADE AND OTHER PAYABLES

Current	**2026 $**	**2025 $**
Trade payables (a)	**38,855,839**	12,577,298
Accrued expenses	**2,503,458**	1,723,056
Deferred consideration on acquisition of Delta Elcom	**1,250,000**	-
Other payables	**10,064,669**	6,074,110
Contract liabilities	**35,574,756**	45,568,167
	88,248,722	65,942,631

(a) Trade payables are non-interest bearing and are normally settled on 30 to 80 day terms

NOTE 16: PROVISIONS – EMPLOYEE BENEFITS

	2026 $	**2025 $**
Balance at 1 July	**6,902,102**	3,159,088
Provision for the year	**12,857,734**	8,340,756
Acquired from Delta Elcom acquisition	**721,979**	-
Amounts used	**(5,758,817)**	(4,597,742)
Balance as at 30 June	**14,722,998**	6,902,102

The closing balance includes $ 7,437,334 (2025: $2,490,236) of provision for deferred bonuses.

(a) Employee benefits – Current	**14,631,540**	6,827,599
(b) Employee benefits – Non-Current	**91,458**	74,503
	14,722,998	6,902,102

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 17: PROVISIONS – OTHER

	2026 $	2025 $
Balance at 1 July	**45,000**	15,000
Provision for the year	**-**	30,000
Amounts used	**(15,000)**	-
Balance as at 30 June	**30,000**	45,000

NOTE 18: SHARE CAPITAL

(a) Issued and paid-up capital

	2026 $	2025 $
Ordinary shares fully paid	**25,672,378**	23,076,656

(b) Movements in shares on issue

	Parent Equity 2026		Parent Equity 2025	
	No of Shares	$	No of Shares	$
Balance as at 1 July	**113,069,879**	**23,076,656**	111,799,355	22,615,664
Issue of shares related to exercise of options	**1,500,000**	**639,907**	1,000,000	525,466
Issue of shares related to performance rights	**188,429**	**-**	270,524	-
Shares issued - value adjustment	**-**	**-**	-	(40,607)
Shares issued - Delta Acquisition	**612,501**	**2,000,000**	-	-
Cost of issue of shares/options	**-**	**(44,185)**	-	(23,867)
Balance as at 30 June	**115,370,809**	**25,672,378**	113,069,879	23,076,656

(c) Dividends

Fully franked final dividend of $0.05 per share has been declared from 2025 profits on 19 September 2025 and paid on 16 October 2025 amounting to $5,735,297. (Fully franked dividends declared and paid in 2025: $ 1,120,699)

Fully franked interim dividend of $0.035 per share has been declared from 2026 profits on 06 March 2026 and paid on 20 March 2026 amounting to $4,036,234. (Fully franked dividends declared and paid in 2025: $ 1,130,699)

Franking account	2026 $	2025 $
The franking credits available for subsequent financial years at a tax rate of 30%	**16,906,787**	5,927,675

The above available balance is based on the dividend franking account at year-end adjusted for:
(a) Franking credits that will arise from the payment of the amount of the provision for income tax;
(b) Franking debits that will arise from the payment of dividends recognised as a liability at the year end;
(c) Franking credits that will arise from the receipt of dividends recognised as receivables at the end of the year.

The impact on the franking credit of the dividends proposed after the end of the reporting period is to reduce it by $3,213,901.
The ability to use the franking credits is dependent upon the Company's future ability to declare dividends.

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 18: SHARE CAPITAL (continued)

(d) Rights of each type of share

Ordinary shares participate in dividends and the proceeds on winding up of the parent entity in proportion to the number of shares held. At shareholders meetings each ordinary share gives entitlement to one vote when a poll is called.

(e) Capital Management

When managing capital, management's objective is to ensure the consolidated entity continues to maintain optimal returns to shareholders and benefits for other stakeholders. This is achieved through the monitoring of historical and forecast performance and cash flows.

NOTE 19: SHARE OPTION RESERVE

	2026 $	2025 $
Balance at beginning of year	**159,977**	-
Share based payment transactions	**700,928**	685,443
Shares issued upon the exercise of options and rights	**(639,907)**	(525,466)
Lapsed share options	**-**	-
Balance at end of year	**220,998**	159,977

This reserve records the cumulative value of employee service received for the issue of share options. When the option is exercised the amount in the share option reserve is transferred to share equity.

NOTE 20: RETAINED EARNINGS

	2026 $	2025 $
Balance at beginning of year	**1,104,742**	(10,414,321)
Net profit attributable to members of the parent entity	**26,890,221**	13,770,461
Dividends paid	**(9,771,531)**	(2,251,398)
Balance at end of year	**18,223,432**	1,104,742

NOTE 21: CASHFLOW INFORMATION

(a) Reconciliation of cash flow from operations with profit after income tax.

	2026 $	2025 $
Net profit after income tax	**27,110,604**	14,029,009
Gain on sale of assets	**(62,575)**	(99,566)
Depreciation & amortisation expense	**4,053,193**	2,837,317
Interest reinvested in security deposits	**(252)**	(787)
Share based payment expenses	**700,928**	685,443
Gain from value adjustment of share issue	**-**	(40,607)

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 21: CASHFLOW INFORMATION (continued)

Change in net assets and liabilities

	2026 $	2025 $
(Increase)/decrease in assets:		
Trade and other receivables	**(13,234,097)**	(19,595,868)
Inventories	**(219,529)**	98,688
Other current assets	**(340,685)**	(61,425)
	(1,305,719)	(320,314)
Deferred tax assets		
Increase/(decrease) in liabilities:		
Trade and other payables	**18,106,247**	31,638,988
Income tax payable	**1,275,979**	4,534,373
Provisions	**9,574,152**	1,282,778
Net cash provided by operating activities	**45,658,246**	34,988,029

(b) Reconciliation of cash and cash equivalents

Cash and cash equivalents at the end of the financial year as shown in the statement of cash flows are reconciled to the related items in the statement of financial position as follows:

	2026 $	2025 $
Cash at bank	**49,604,164**	32,476,963
	49,604,164	32,476,963

(c) Financing Facilities:

Maximum available subject to (d) below		
Bank overdraft facility	-	2,000,000
Bank guarantee facility	**48,000,000**	17,000,000
Bank Lease facility	**4,000,000**	2,000,000
Bank credit card facility	**100,000**	100,000
	52,100,000	21,100,000

(d) Facilities in use at the end of the financial year

	2026 $	2025 $
Bank overdraft facility (i)	-	-
Bank guarantee facility (i)	**30,024,354**	11,687,302
Bank Lease facility (i)	**1,327,813**	1,644,787
Bank credit card facility	**9,037**	10,087
	31,361,204	13,342,176

i) The financing facilities as at 30 June 2026 represent the net position of the overdraft, bank guarantee, lease facilities and credit card provided by the Commonwealth Bank of Australia which is secured by a fixed and floating charge over SKS Technologies Group Limited, SKS Technologies Pty Ltd, SKS Technologies Construction Pty Ltd and SKS Technologies NSW Pty Ltd (formerly known as SKS Energy Technologies Pty Ltd).

NOTE 22: OPERATING SEGMENT

The Group operates predominantly in Australia, in audio-visual, communication, IT and electrical markets which is regarded as a single segment, hence there is no information on operating segments provided in this report.

NOTE 23: CONTINGENT LIABILITIES AND CONTINGENT ASSETS

No contingent liabilities or assets noted for the reporting period ended 30 June 2026 other than the bank guarantee facility obtained from the Commonwealth Bank of Australia as disclosed in Note 21 (d).

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 24: EARNING PER SHARE

Reconciliation of earnings used in calculating earnings per share:

	2026 $	2025 $
Profit for the year attributable to ordinary equity holders of the parent entity	**26,890,221**	13,770,461
Profit used in the calculation of basic and diluted earnings per share	**26,890,221**	13,770,461

	2026 No of Shares	2025 No of Shares
Weighted average number of ordinary shares used in calculating basic earnings per share	**114,687,246**	112,314,404
Adjusted weighted average number of ordinary shares used in calculating diluted earnings per share	**114,828,724**	113,226,733

NOTE 25: DIRECTOR'S AND EXECUTIVE'S COMPENSATION

(a) Details of Directors and Executives

Peter Jinks	Executive Chairman
Greg Jinks	Executive Director
Terence Grigg	Non-Executive Director
Antoinette Truda	Non-Executive Director
Matthew Jinks	Chief Executive Officer
Gary Beaton	Chief Financial Officer

(b) Remuneration by Category: Directors and Executives

	2026 $	2025 $
Short-term employee benefits	**2,725,960**	2,290,765
Long-term employee benefits	**4,164,775**	2,174,483
Share based payment - options and performance rights	**700,928**	685,443
Post-employment employee benefits	**60,275**	60,359
Total	**7,651,938**	5,211,050

NOTE 26: RELATED PARTY DISCLOSURES

(a) The consolidated financial statements include the financial statements of SKS Technologies Group Limited and its controlled entities listed below:

Name of Company	Country of Incorporation	Percentage Owned 2026	Percentage Owned 2025
Parent Entity			
SKS Technologies Group Limited	Australia		
Controlled Entities			
SKS Technologies Pty Ltd	Australia	**100%**	100%
SKS Technologies Construction Pty Ltd	Australia	**100%**	100%
SKS Indigenous Technologies Pty Ltd	Australia	**49%**	49%
SKS Technologies NSW Pty Ltd (formerly known as SKS Energy Technologies Pty Ltd)	Australia	**100%**	100%

Notes to the Financial Statements

for the year ended 30 June 2026

NOTE 26: RELATED PARTY DISCLOSURES (continued)

(b) Subsidiaries with material non-controlling interests

The amounts disclosed below are prior to any inter-company eliminations.

SKS Indigenous Technologies Pty Ltd - Subsidiary

	2026 $	2025 $
% ownership held by Non-Controlling Interest (NCI)	**51%**	51%
Profit allocated to NCI	**220,383**	258,548
Accumulated NCI of subsidiary	**224,317**	202,835
Summarised statement of financial position		
Current assets	**5,529,498**	8,956,846
Non-current assets	**14,305**	-
Current liabilities	**(5,102,204)**	(8,558,225)
Non-current liabilities	**(1,761)**	(908)
Net Assets	**439,838**	397,713
Summarised statement of profit or loss and other comprehensive income		
Revenue	**28,568,700**	27,002,595
Profit	**432,124**	506,956
Total comprehensive income	**432,124**	506,956
Summarised statement of cash flows		
Cash flows from / (used in) operating activities	**4,588,222**	(1,875,580)
Cash flows from investing activities	**-**	-
Cash flows (used in) / from financing activities	**(4,614,685)**	1,823,752
Net decrease in cash and cash equivalents	**(26,463)**	(51,828)

(c) The following are the total amount of transactions that were entered into with related parties for the relevant financial year:

- The principal place of business, 700 Spencer Street West Melbourne was purchased by 700 Spencer Street Pty Ltd owned by the executive directors namely Peter Jinks and Greg Jinks and the Chief Executive Officer, Matthew Jinks together with four other senior managers of the group. 700 Spencer Street Pty Ltd invoiced the group for $368,589 (2025: $355,104) for the lease rental of which 50% is applicable to the Key Management Personnel. The transaction was on an arm's length basis on normal commercial terms and conditions.

- Revium, digital consultancy provider partly owned by Peter Jinks' son in law invoiced the company $28,013 (2025: $162,674). The transactions were on an arm's length basis on normal commercial terms and conditions.

- Lawson Lodge Country Estate (Macedon), a conference centre owned by Greg Jinks invoiced the company $12,950 (2025: Nil). The transaction was on an arm's length basis on normal commercial terms and conditions.

- Greg Jinks purchased two fully depreciated motor vehicles for $ 11,000 during the year ended 30 June 2025. There were no similar transactions during the year ended 30 June 2026.

- Director fees paid or payable to Greg Jinks amounted to $450,000 (2025: $437,500) and invoiced via his entity Jinks Consulting Group.

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 26: RELATED PARTY DISCLOSURES (continued)

- Director fees paid or payable to Peter Jinks amounted to $450,000 (2025: $437,500) and invoiced via his entity Bundarah Pty Ltd.
- Terence Grigg invoiced the company for director fees of $75,000 (2025: $65,500)
- Antoinette Truda invoiced the company for director fees of $75,000 (2025: $55,000) via her entity Spired Pty Ltd.
- The following amounts are owed to related party personnel as at 30 June 2026:
    - Peter Jinks – $150,000 (2025: $150,000)
    - Greg Jinks - $150,000 (2025: $150,000)
    - Terence Grigg - Nil (2025: Nil)
    - Antoinette Truda – Nil (2025: Nil)
    - Matthew Jinks – $6,376,145 (2025: $2,251,000)

Information regarding remuneration and share-based payment transactions with Mr. Matthew Jinks are included elsewhere in the remuneration report.

NOTE 27: REMUNERATION OF AUDITORS

Amounts received or due and receivable by auditors for:

	2026 $	2025 $
DFK BKM Audit Services		
Audit or review of the financial report of the group	**124,053**	98,344
Taxation services provided by related practice of auditor–DFK Benjamin King Money	-	13,950
	124,053	112,294

NOTE 28: PARENT ENTITY DISCLOSURE

The following information has been extracted from the books and records of the parent entity and has been prepared in accordance with the Australian Accounting Standards.

	2026 $	2025 $
(a) Summarised Statement of Financial Position		
Current assets	**12,212,573**	10,542,181
Non-current assets	**2,036,751**	2,032,714
Total assets	**14,249,324**	12,574,895
Current liabilities	**21,951,580**	12,464,933
Non-current liabilities	**-**	-
Total liabilities	**21,951,580**	12,464,933
Net (liabilities)/assets	**(7,702,256)**	109,962
Shareholders’ equity		
i) Issued capital	**25,672,427**	23,076,705
ii) Share option reserve	**220,998**	159,977
iii) Accumulated losses	**(33,595,681)**	(23,126,720)
Total (capital deficiency)/ equity	**(7,702,256)**	109,962

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 28: PARENT ENTITY DISCLOSURE (continued)

(b) Summarised Statement of Comprehensive Income

	2026 $	2025 $
Net loss	**(697,430)**	(409,198)
Total comprehensive loss	**(697,430)**	(409,198)

NOTE 29: SHARE - BASED PAYMENTS

As at 30 June 2026 the Group has the following share-based payment schemes:

2026

Grant Date	Expiry Date	Exercise Price	Start of the year	Granted during the year	Exercised during the year	Lapsed during the year	Balance at the end of the year
21 November 2024	18 December 2028	$2.50	500,000	-	500,000	-	-
21 November 2024	18 December 2028	$2.75	500,000	-	500,000	-	-
21 November 2024	18 December 2028	$3.00	500,000	-	500,000	-	-
02 December 2025	30 June 2028	$1.90	-	244,736	-	-	244,736

2025

Grant Date	Expiry Date	Exercise Price	Start of the year	Granted during the year	Exercised during the year	Lapsed during the year	Balance at the end of the year
21 November 2024	18 December 2028	$2.00	-	500,000	500,000	-	-
21 November 2024	18 December 2028	$2.25	-	500,000	500,000	-	-
21 November 2024	18 December 2028	$2.50	-	500,000	-	-	500,000
21 November 2024	18 December 2028	$2.75	-	500,000	-	-	500,000
21 November 2024	18 December 2028	$3.00	-	500,000	-	-	500,000

The fair value per right of the performance rights granted in 2026 was $2.71 and the weighted average fair value of the options granted in 2025 was $0.4661.

Historical volatility has been the basis for determining expected share price volatility as it assumed that this is indicative of future movements.

Notes to the Financial Statements
for the year ended 30 June 2026

NOTE 30: ACQUISITION OF BUSINESS ASSETS

On 12 January 2026, the group completed the acquisition of the Delta Elcom Pty Limited as trustee for the Delta Elcom Unit Trust business assets under the Business and Asset Sale Agreement (ASA) between Delta Elcom Pty Limited as trustee for the Delta Elcom Unit Trust and SKS Technologies Group Limited (or nominated subsidiary).

Details of the assets and liabilities acquired, and consideration paid is as follows:

	$
Plant and equipment	1,271
Motor vehicles	317,906
Unearned revenue-net	(447,650)
Employee entitlements	(721,979)
Deferred tax asset	216,593
Goodwill	14,760,387
Total consideration	**14,126,528**

Details of the purchase consideration

In accordance with the terms of the ASA, the company issued 612,501 new shares in the Company to the seller on 12 January 2026 at $3.27 per share equating to $2,000,000 followed by the cash payments totalling to $10,876,528. The deferred consideration to be paid is $1,250,000 subject to the performance of the first 12 months post acquisition.

Contribution since acquisition

Since acquisition date the Delta Elcom Pty Limited business assets have contributed revenue of $12,674,825.

Transaction costs

The Group incurred legal and due diligence costs associated with the ASA totalling $147,178 which have been expensed in the Statement of Profit or Loss and Other Comprehensive Income.

NOTE 31: SUBSEQUENT EVENTS

A fully franked dividend of $0.065 per share has been declared on 17 August 2026.

Other than the above, there were no matters or circumstances specific to SKS Technologies Group Limited that have arisen since 30 June 2026 that have significantly affected or may significantly affect:

- the Group's operation in future financial years or
- the results of those operations in future financial years or
- the Group's state of affairs in future financial years.

Consolidated Entity Disclosure Statement

as at 30 June 2026

Name of entity	Type of entity	Place formed or incorporated	Percentage of share capital held	Australian tax resident or foreign tax resident	Foreign tax jurisdiction
SKS Technologies Group Limited	Body corporate	Australia	n/a	Australian	n/a
SKS Technologies Pty Ltd	Body corporate	Australia	100%	Australian	n/a
SKS Technologies Construction Pty Ltd	Body corporate	Australia	100%	Australian	n/a
SKS Indigenous Technologies Pty Ltd	Body corporate	Australia	49%	Australian	n/a
SKS Technologies NSW Pty Ltd (formerly known as SKS Energy Technologies Pty Ltd)	Body corporate	Australia	100%	Australian	n/a

At the end of the financial year, no entity within the consolidated entity was a trustee of a trust within the consolidated entity, a partner in a partnership within the consolidated entity, or a participant in a joint venture within the consolidated entity.

Directors' Declaration

The directors declare that:

1. In the directors' opinion the consolidated financial statements and notes thereto, as set out on pages 49 to 78 are in accordance with the *Corporations Act 2001*, including:

   a. complying with Accounting Standards and the *Corporations Regulations 2001*, and other mandatory professional reporting requirements;

   b. as stated in Note 1(a) the consolidated financial statements also comply with International Financial Reporting Standards;

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

   d. the consolidated entity disclosure statement is true and correct.

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

This declaration has been made after receiving the declarations required to be made by the chief executive officer and chief financial officer to the directors in accordance with sections 295A of the *Corporations Act 2001* for the financial year ended 30 June 2026.

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

Peter Jinks
Executive Chairman

Melbourne
17 August 2026

dfk bkm audit services
LEADING AUDITORS AND ADVISERS

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

TO THE DIRECTORS OF SKS TECHNOLOGIES GROUP LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026 there have been no contraventions of:

i. the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and

ii. any applicable code of professional conduct in relation to the audit.

DFKBKMAuditServices

DFK BKM Audit Services

Jamin Ong
Principal

Richmond, Victoria
17 August 2026

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LEADING AUDITORS AND ADVISERS

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SKS TECHNOLOGIES GROUP LIMITED

Report on the Audit of the Financial Report

Opinion

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

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

- giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year then ended; and
- 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 confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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.

DFK INTERNATIONAL
A member firm of DFK International a worldwide association of independent accounting firms and business advisers
Liability Limited by a scheme approved under Professional Standards Legislation

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Tim M Kelleher
Kevin P Adams

Principal
Jamin Ong

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BKM Audit Services Pty Ltd
ACN 116 958 948
ABN 77 116 958 948

Key Audit Matter	How our audit addressed the key audit matter
Revenue Recognition Refer to Note 1(g) and Note 4	
The Group's revenue is primarily derived from the sale of products and provision of services in relation to audio-visual and lighting projects and data centres. Certain revenue is recognised based on the stage of completion of individual contracts, which is calculated based on the proportion of total costs incurred at the reporting date compared to management's estimation of total costs of the contract. The accurate recognition of this revenue is dependent on management estimates of the stage of completion of the contract. We consider revenue is a key audit matter because of its significance to profit, the high volume of revenue transactions associated with revenue and for certain contracts, and the judgement that is required by management in recognising revenue.	Our procedures included, among others: • Obtaining an understanding of the processes and controls relevant to revenue recognition. • For a sample of revenue transactions from provision of services and sale of products, testing to supporting documentation including sales invoices, and assessing whether revenue has been recognised in the correct period. • For a sample of revenue transactions for which revenue is recognised on a proportion of total costs incurred basis, testing to supporting documentation including supplier's tax invoices, and testing that the calculations of costs incurred and costs to complete including the calculations of the contract assets and contract liabilities were appropriate and adequately supported. • Assessing the adequacy of disclosure in the financial statements.
Business Combinations Refer to Note 30	
On 12 January 2026, the Group acquired the business and assets of Delta Elcom Pty Ltd (Delta Elcom) for a total consideration of $14,126,528, consisting of the following amounts of consideration: $10,876,528 in cash, $2,000,000 in the issue of share capital and $1,250,000 in deferred contingent consideration to be settled in cash. In accounting for this business combination, management made the following accounting estimates and judgements: • Determining that the acquisition constituted a business combination in accordance with the requirements of AASB 3 *Business Combinations*. • Identifying and measuring the fair value of identifiable assets acquired and liabilities assumed; and • Determining Delta Elcom's historical earnings that are expected to continue into the future, which would permit the recognition of deferred assets acquired and the measurement of fair value of contingent consideration on the date of acquisition.	Our procedures included, among others: • Reviewing the purchase agreement to gain an understanding of the key terms and conditions. • Assessing the purchase consideration for the acquisition and the fair value of the assets and liabilities acquired. • Agreeing the purchase consideration and the assets and liabilities acquired to supporting information. • Assessing the appropriateness of the deferred tax impact arising from the acquisition. • Assessing the appropriateness of the accounting treatment in line with AASB 3 and evaluating the appropriateness of the disclosure of the acquisition in the Group's financial statements.

We consider this to be a key audit matter as the measurement of fair value of identifiable assets acquired and liabilities assumed and contingent consideration involve significant judgements and estimates.	
Impairment of Goodwill Refer to Note 14	
As at 30 June 2026 the Group's statement of financial position includes goodwill at cost amounting to $16,628,047, contained within two cash generating units (CGUs). The assessment of impairment of the Group's goodwill balances incorporated significant judgement in respect of factors such as cash flow forecasts, estimated growth rate and discount rate. A key audit matter for us was whether the Group's value in use model for impairment included appropriate consideration of these factors on their significant estimates and judgements.	Our procedures included, among others: • Assessing management's determination of the CGUs based on our understanding of the nature of the Group's business. • Evaluating management's process regarding valuation of the Group's goodwill to determine any goodwill impairment. • Assessing the Group's assumptions and estimates used to determine the recoverable value of its goodwill, including those relating to cash flow forecasts, growth rate, capital expenditure and discount rate. • Checking the mathematical accuracy of the cash flow models and agreeing relevant data to the latest forecasts. • Performing sensitivity analysis on the key assumptions relating to the discount rate, gross profit margin and the cash flow forecasts. • Reviewing the recoverable amount of the CGUs compared to the carrying value of the goodwill. • Assessing the adequacy of disclosure in the financial statements.

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Other Information

The directors are responsible for the other information. The other information comprises the information included in the SKS Technologies 2026 Annual Report, 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, on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

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

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

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

Report on the Remuneration Report

Opinion on the Remuneration Report

We have audited the Remuneration Report included in the Directors' Report for the year ended 30 June 2026.

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

Responsibilities

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

DFK BKM Audit Services

DFK BKM Audit Services

Jamin Ong
Principal

Richmond, Victoria
17 August 2026

Shareholder Information

Shareholder Analysis and Other Stock Exchange Requirements

Statement of Security Holders as at 22 September 2026

(a) Distribution of Share holders by Sizes of Holdings

1 - 1,000	2,980
1,001 - 5,000	1,631
5,001 - 10,000	391
10,001 - 100,000	429
100,001 and over	87
Total	5,518

Holding less than a marketable parcel	61

Voting Rights - Each ordinary share carries one vote

(b) Twenty Largest Shareholders

Shareholder	Number	Percentage
MR GREGORY DARRELL JINKS & MRS DOROTHY MARY JINKS <GD SUPER FUND A/C>	12,552,692	10.87%
HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	11,673,531	10.11%
CITICORP NOMINEES PTY LIMITED	8,954,896	7.76%
BUNDARAH PTY LTD	8,147,274	7.06%
MASSV PTY LTD <M & A PROPERTY A/C>	5,953,432	5.16%
J P MORGAN NOMINEES AUSTRALIA PTY LIMITED	5,805,994	5.03%
MANISA NOMINEES PTY LIMITED <LASKY SUPER FUND A/C>	3,450,000	2.99%
RUBINO GROUP PTY LTD <RUBINO GROUP A/C>	2,500,000	2.17%
VOLANTOR SUPERANNUATION FUND PTY LTD <VOLANTOR SUPER FUND A/C>	2,080,000	1.80%
MR CLARK ELLIOTT PERKINS	2,000,000	1.73%
JASON ALLEN PTY LTD	1,984,438	1.72%
MR PETER RAYMOND JINKS & MRS VELDA JINKS	1,948,751	1.69%
JIREB PTY LTD <M & A SUPER FUND A/C>	1,814,467	1.57%
KINSHIP NOMINEES PTY LTD <MALEK SUPER FUND A/C>	1,700,000	1.47%
WARBONT NOMINEES PTY LTD <UNPAID ENTREPOT A/C>	1,669,658	1.45%
BNP PARIBAS NOMS PTY LTD	1,179,394	1.02%
BNP PARIBAS NOMINEES PTY LTD <HUB24 CUSTODIAL SERV LTD>	1,087,410	0.94%
PV KLM INVESTMENTS PTY LTD <PV SUPER FUND A/C>	1,086,000	0.94%
HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED - A/C 2	1,016,519	0.88%
JOMAHO INVESTMENTS PTY LTD	959,000	0.83%

Total for Top 20	**77,563,456**	**67.19%**
Total Other Investor	**37,881,815**	**32.81%**
Grand Total	**115,445,271**	**100%**

(c) Substantial shareholders as per substantial shareholder advices held at 22 September 2026

Name	Number of Ordinary Shares to which Person Entitled
Mr Greg Jinks	12,552,692
Mr Peter Jinks	12,176,025
Mr Matthew Jinks	9,353,899
Total	**34,082,616**

(d) Securities subject to voluntary escrow Nil

(e) Unquoted equity securities 296,403 performance rights

(f) Restricted securities

- 54,521 FY2025 incentive employee shares locked until 10 September 2027
- 81,537 FY2025 incentive employee shares locked until 16 September 2027
- 2,371 FY25 incentive employee shares locked until 20 September 2027
- 74,462 FY26 incentive employee shares locked until 20 May 2028
- 50,000 Incentive employee shares locked until 16 September 2028
- 306,251 Shares issued for Delta Elcom purchased - escrowed until 13 January 2028
- 306,250 Shares issued for Delta Elcom purchased - escrowed until 13 January 2027

Corporate Directory

Registered Office

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Share Registry

Computershare Investor Services
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T: (03) 9415 4000

Company Secretaries

Gary Beaton
Matthew Jinks

Auditor

DFK BKM Audit Services
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T: (03) 9804 0411

Solicitor

Partners Legal Solutions
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