

Bridge SaaS Limited

ABN 14 130 148 560

Annual Report - 30 June 2026

Bridge SaaS Limited
Corporate directory
30 June 2026

Directors	Mr Jason Falinski, Non-Executive Chairman Mr Richard Gordon, Non-Executive Director Mr Joshua Quinn, Executive Director Mr Wesley Culley, Non-Executive Director
Company secretary	Mr Joshua Quinn
Notice of annual general meeting	The details of the annual general meeting of Bridge SaaS Limited are: 24 November 2026 at 11am at Thomson Geer Lawyers Level 14, 60 Martin Place Sydney NSW 2000
Registered office	481A New South Head Rd, Double Bay NSW 2028
Principal place of business	481A New South Head Rd, Double Bay NSW 2028
Share register	Boardroom Pty Limited Level 8, 210 George Street Sydney NSW 2000
Auditor	In.Corp Audit & Assurance Pty Ltd Level 1, 6-10 O'Connell St Sydney NSW 2000
Solicitors	Thomson Geer Lawyers Level 14, 60 Martin Place Sydney NSW 2000
Stock exchange listing	Bridge SaaS Limited shares are listed on the Australian Securities Exchange (ASX code: BGE)
Corporate Governance Statement	https://bridge.website/

Bridge SaaS Limited
Directors' report
30 June 2026

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

Directors

The following persons were directors of Bridge SaaS Limited during the whole of the financial year and up to the date of this report, unless otherwise stated:

Mr Jason Falinski, Non-Executive Chairman from 1 December 2025

Mr Richard Gordon, Executive Chairman & CEO until 1 December 2025; Non-Executive Director thereafter

Mr Joshua Quinn, Executive Director

Mr Wesley Culley, Non-Executive Director

Principal activities

During the financial year, the consolidated entity's principal activities comprised the review and redevelopment planning of its integrated client-management, customer relationship management and workflow software for government-funded employment service and National Disability Insurance Scheme (NDIS) providers, with a view to future commercialisation, together with the delivery of NDIS supports through its operating subsidiaries.

Dividends

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

Review of operations

The loss for the consolidated entity after providing for income tax and non-controlling interest amounted to \$1,748,953 (30 June 2025: \$1,120,229).

The Board continues to regard the development and commercialisation of the Company's software and technology platform as its core long-term undertaking. The direct-service operations are an integral part of that strategy: they generate operational knowledge and provide a controlled, real-world environment in which workflows can be mapped, product requirements identified and technology assessed against the practical needs of participants, support workers, managers and NDIS providers.

During the year, disability supports were delivered through Brightside Disability Support & Respite Pty Ltd (Brightside) until its disposal effective 30 June 2026 and through Bridge Disability Support Pty Ltd (Bridge NSW), the Company's wholly owned New South Wales subsidiary. The Company did not pursue a broad commercial rollout of its legacy software platform during FY2026 while the platform was being reassessed and modernisation requirements were being defined. Accordingly, SaaS revenue for FY2026 was nil.

Core software strategy and operating model

Bridge was established as a software business and has a history of developing integrated client-management and workflow technology for government-funded service providers. The Board's strategy is to combine that software capability with direct operating experience in the NDIS sector. Operating an NDIS provider gives the Company continuing access to live operational requirements across rostering, participant documentation, shift handovers, incident management, support planning, compliance and the delivery of support in homes and the community. The Board considers this operating exposure strategically important to the design, validation and future commercialisation of the software platform.

Bridge NSW was established as a wholly owned subsidiary during FY2026. Two full-time staff were appointed in October 2025 and the first Supported Independent Living residence opened in Southwest Sydney on 5 November 2025, with three initial participants secured. Unlike the former 51% interest in Brightside, full ownership of Bridge NSW gives the Company direct control over operations, systems and implementation priorities. Bridge NSW is therefore intended to remain both a provider of high-quality participant supports and the Company's principal controlled environment for operational learning and technology validation. Any use of operational insights or technology within Bridge NSW is subject at all times to participant safety and service-quality requirements, applicable privacy and consent requirements, data-security controls and NDIS safeguarding obligations.

Legacy platform modernisation

During FY2026, the Board determined that the legacy software platform, in its then-current form, required further modernisation before it could present a competitive proposition to the broader market. The Company therefore paused broad external commercialisation while it undertook a product reset focused on contemporary user, workflow and compliance requirements. The absence of SaaS revenue in FY2026 reflects the Board's decision to prioritise product review and modernisation over broad commercial sale and does not represent an abandonment of the Company's software undertaking.

Work during the year was principally exploratory and requirements-driven. It included operational process mapping, identification of product gaps and assessment of how the existing software capability could be adapted using learnings from the Company's NDIS operations. The Board intends that the platform will be relaunched to external NDIS providers only after appropriate leadership and technical capability are in place and the product has been sufficiently refined and validated for the modern market.

Artificial intelligence, automation and assistive technology

The Company continued early-stage assessment of potential applications of artificial intelligence, automation and assistive technology within NDIS settings. Areas considered included rostering, documentation, incident prompts, reminders, monitoring and detection tools, smart-home applications and assistive devices. This work is intended to explore opportunities to improve safety, independence, service quality and workforce productivity, and to augment rather than replace appropriate human care.

These activities remained at an exploratory stage during FY2026. As at the date of this report, the Company had not deployed a humanoid-robotics product, entered into a binding development partnership or generated revenue from robotics. Any future development or deployment will be subject to technical and commercial feasibility, funding, applicable NDIS and other regulatory requirements, privacy and safeguarding obligations, participant consent where required and appropriate human oversight.

Brightside divestment

The Company acquired a 51% interest in Brightside in August 2024 as a proof-of-concept and operating-learning strategy. Brightside gave the Company direct exposure to the day-to-day requirements of an established NDIS provider and informed the Company's understanding of how software, automation and assistive technology may be applied in real service settings. Brightside was also the largest contributor to Group revenue during FY2026, generating NDIS care revenue of \$10,111,121 and profit after income tax of \$137,066 before the disposal of this entity.

On 30 June 2026, the Company disposed of its entire 51% interest in Brightside for gross cash consideration of \$1,500,000. The financial statements recognise an accounting loss on disposal of \$482,674. An amount of \$80,000 was withheld at settlement for legal fees incurred by the acquiree, resulting in net cash proceeds of \$1,420,000 received in full after year end.

The divestment reflected a deliberate capital-allocation decision. Having obtained material operating learnings from Brightside, the Board determined that the Company's longer-term strategy would be better served by concentrating its operating and technology-development activity within Bridge NSW, which is wholly owned and can be aligned directly with the Company's product roadmap. No equity was issued in connection with the transaction. After meeting the Group's working-capital requirements and existing commitments, the proceeds are expected to provide additional flexibility to support software modernisation, technology leadership and carefully selected AI, automation and robotics opportunities.

Significant changes in the state of affairs

On 30 June 2026, the Company entered into an agreement to dispose of its entire 51% interest in Brightside Disability Support & Respite Pty Ltd for gross cash consideration of \$1,500,000. Loss of control was recognised at 30 June 2026 and Brightside's results have been classified as discontinued operations. After an \$80,000 amount was withheld at settlement for legal fees incurred by the acquiree, the Company recognised consideration receivable of \$1,420,000 at year end.

The Company also established Bridge Disability Support Pty Ltd as a wholly owned subsidiary during the year and commenced NDIS service operations in New South Wales.

There were no other significant changes in the state of affairs of the consolidated entity during the financial year.

Matters subsequent to the end of the financial year

On 10 July 2026, the Company received in full the \$1,420,000 net cash consideration receivable from the disposal of Brightside.

Bridge SaaS Limited
Directors' report
30 June 2026

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

Likely developments and expected results of operations

Following the Brightside divestment, the Company's strategic priorities are to modernise and enhance its core software capability, continue to use Bridge NSW as a controlled operating and validation environment, and allocate a greater proportion of available resources to technology execution on a staged basis. The Board intends to pursue the recruitment of a technology-focused Chief Executive Officer and additional specialist capability, engage with potential technology and development partners, and undertake targeted industry and partnership development, including attendance at relevant humanoid-robotics and assistive-technology conferences in the United States.

The timing and scale of these initiatives will be subject to Board-approved budgets, the preservation of adequate working capital, recruitment outcomes, technical and commercial feasibility and applicable regulatory and safeguarding requirements. The Company has not adopted a numerical FY2027 SaaS revenue forecast, and the timing of any broad-market relaunch and resulting revenue remains dependent on completion of the product modernisation and validation program.

The strategy is subject to execution, funding, recruitment, technology, regulatory and commercialisation risks. Further information on expected results has not been included where the directors consider that disclosure would be likely to result in unreasonable prejudice to the consolidated entity.

Environmental regulation

The consolidated entity is not subject to any significant environmental regulation under Australian Commonwealth or State law.

Information on directors

Name:	Richard Gordon
Title:	Executive Chairman & CEO until 1 December 2025; Non-Executive Director thereafter
Experience and expertise:	Mr. Gordon is a pragmatic, confident and innovative leader with the ability to adapt and apply decades of valued knowledge from experience gained across a diversity of roles. Mr. Gordon has developed an unwavering level of service and dedication to his career and has successfully managed branch, state and national businesses in sales and marketing, energy solutions, operations, and logistics.

Mr. Gordon's experience as an executive across various sectors and industries has given him the ability to build rapport easily with both clients and colleagues, ensuring compliance by adhering to company policies and procedures, modelling company framework and demonstrating exemplary standards in agreement with regulatory requirements.

Other current directorships:	Non-Executive Director of Ovanti Limited (ASX:OVT)
Former directorships (last 3 years):	Nil
Interests in shares:	500,000 fully paid ordinary shares
Interests in options:	100,000 options over ordinary shares

Name:	Joshua Quinn
Title:	Executive Director
Qualifications:	Mr. Quinn holds a Bachelor of Commerce combined with Law and a Master of Law from Sydney University.

Experience and expertise: Joshua has over 20 years of experience in private practice within Business Services and Corporate Tax teams of Big 4 and leading Mid-Tier Firms providing business and taxation advice and compliance services to high net wealth individuals, private family groups, listed corporations and multinationals. He has experience with all aspects of Australian taxation and accounting including income tax, capital gains tax, tax provisions, tax consolidation, tax audits and tax compliance.

Other current directorships:	Non-Executive Director and Company Secretary of Ovanti Limited (ASX:OVT) and Non-Executive Director and Company Secretary of Thrive Tribe Technologies Limited (ASX:1TT)
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Former directorships (last 3 years):	Nil
Interests in shares:	Nil
Interests in options:	Nil

Bridge SaaS Limited
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Name: Wesley Culley
Title: Non-Executive Director
Experience and expertise: Mr. Culley has been consulting and working with a cross section of businesses from startups, growth companies and listed companies. Mr Culley's experience includes working in the startup space selling SaaS services, digital solutions and physical products to Australia/International SME's and corporates for the past 20 years. His passion is strategically growing sales and investing in companies with blue sky. Mr Culley has participated in over 50+ capital raises and has network of brokers, funds, VC;s and wholesale investor groups.

Other current directorships: Executive Director of Thrive Tribe Technologies Limited (ASX:1TT)
Former directorships (last 3 years): Nil
Interests in shares: Nil
Interests in options: Nil

Name: Jason Falinski
Title: Non-Executive Chairman from 1 December 2025
Experience and expertise: Jason Falinski is managing partner of Ergo Videatur. Jason has substantial experience in health care services firstly as the founder and managing director of CareWell Health, then as Executive Chair of Procure Help. He holds degrees in Agricultural Economics from Sydney University, Masters in Business Administration from AGSM.

Other current directorships: Nil
Former directorships (last 3 years): Nil
Interests in shares: Nil
Interests in options: 8,500,000 options over ordinary shares

'Other current directorships' quoted above are current directorships for listed entities only and excludes directorships of all other types of entities, unless otherwise stated.

'Former directorships (last 3 years)' quoted above are directorships held in the last 3 years for listed entities only and excludes directorships of all other types of entities, unless otherwise stated.

Company secretary

Joshua Quinn was Company Secretary for the entire year, and up until the day of signing this report.

Meetings of directors

The number of meetings of the Company's Board of Directors ('the Board') held during the year ended 30 June 2026, and the number of meetings attended by each director were:

	Full Board	
	Attended	Held
Mr Richard Gordon	3	3
Mr Joshua Quinn,	3	3
Mr Wesley Culley,	3	3
Mr Jason Falinski	1	1

Held: represents the number of meetings held during the time the director held office.

Remuneration report (audited)

The remuneration report details the key management personnel remuneration arrangements for the consolidated entity, in accordance with the requirements of the Corporations Act 2001 and its Regulations.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including all directors.

Bridge SaaS Limited
Directors' report
30 June 2026

The remuneration report is set out under the following main headings:

- Principles used to determine the nature and amount of remuneration
- Details of remuneration
- Service agreements
- Share-based compensation
- Additional information
- Additional disclosures relating to key management personnel

Principles used to determine the nature and amount of remuneration

The objective of the consolidated entity's executive reward framework is to ensure reward for performance is competitive and appropriate for the results delivered. The framework aligns executive reward with the achievement of strategic objectives and the creation of value for shareholders, and it is considered to conform to the market best practice for the delivery of reward. The Board of Directors ('the Board') ensures that executive reward satisfies the following key criteria for good reward governance practices:

- Competitiveness and reasonableness
- Transparency
- Attracts and retains high-calibre executives
- Rewards capability and experience

In addition to cash remuneration, the Board utilises performance options with vesting conditions tied to Company share price performance to incentivise Directors and align a portion of their remuneration with the objective of increasing shareholder wealth.

ASX Listing Rules require the aggregate Non-Executive Director's remuneration to be determined periodically by a general meeting. The Company has set the maximum aggregate remuneration of \$400,000 per year.

Fixed remuneration

Fixed remuneration consists of base remuneration plus employer contributions to superannuation (unless otherwise stated). Remuneration levels are reviewed annually by the Board through a process that considers individual and overall performance of the Company and compares remuneration to ensure it is comparable and competitive within the market the Company operates in.

Fixed remuneration is not "at risk" but is appropriately benchmarked and set with reference to the role, responsibilities, skills and experience.

Employee securities incentive plan ('ESIP')

The Company adopted an ESIP effective 20 April 2022. Under the ESIP the Company may grant options to eligible employees to motivate and reward their performance in their respective roles. The fair value of the share options granted is estimated using the Black-Scholes option pricing model.

Long-term incentives

Long-term incentives can comprise share options and/or performance rights, which are granted from time to time to encourage sustained performance in realistic strategic outcomes. Options and performance rights granted for no consideration do not carry voting rights or dividend entitlements.

Use of remuneration consultants

During the financial year ended 30 June 2026, the consolidated entity did not use remuneration consultants.

Voting and comments made at the Company's 26 November 2025 Annual General Meeting ('AGM')

At the 26 November 2025 AGM, 99.80% of the votes received supported the adoption of the remuneration report for the year ended 30 June 2025. The Company did not receive any specific feedback at the AGM regarding its remuneration practices.

Details of remuneration

Amounts of remuneration

Details of the remuneration of key management personnel of the consolidated entity are set out in the following tables.

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30 June 2026

	Short-term benefits			Post-employment benefits	Long-term benefits	Share-based payments	
	Cash salary and fees	Cash bonus	Non-monetary	Super-annuation	Long service leave	Equity-settled	Total
2026	\$	\$	\$	\$	\$	\$	\$
<i>Non-Executive Directors:</i>							
Wesley Culley	34,000	-	-	-	-	-	34,000
Richard Gordon	12,500	-	-	1,479	-	-	13,979
Jason Falinski	29,565	-	-	3,548	-	46,591	79,704
<i>Executive Directors:</i>							
Joshua Quinn *	41,000	-	-	-	-	-	41,000
<i>Other Key Management Personnel:</i>							
Kirstin Hutchison	270,712	-	-	32,485	-	-	303,197
	<u>387,777</u>	<u>-</u>	<u>-</u>	<u>37,512</u>	<u>-</u>	<u>46,591</u>	<u>471,880</u>

* Included in fees is \$20,000 for accountancy services provided to the Group.

	Short-term benefits			Post-employment benefits	Long-term benefits	Share-based payments	
	Cash salary and fees	Cash bonus	Non-monetary	Super-annuation	Long service leave	Equity-settled	Total
2025	\$	\$	\$	\$	\$	\$	\$
<i>Non-Executive Directors:</i>							
Wesley Culley	30,000	-	-	-	-	-	30,000
<i>Executive Directors:</i>							
Joshua Quinn *	76,693	-	-	-	-	-	76,693
Richard Gordon	57,250	-	-	1,438	-	-	58,688
<i>Other Key Management Personnel:</i>							
Kirstin Hutchison	217,986	-	-	25,068	-	-	243,054
	<u>381,929</u>	<u>-</u>	<u>-</u>	<u>26,506</u>	<u>-</u>	<u>-</u>	<u>408,435</u>

* Included in fees is \$25,693 for accountancy services provided to the Group.

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The proportion of remuneration linked to performance and the fixed proportion are as follows:

Name	Fixed remuneration		At risk - STI		At risk - LTI	
	2026	2025	2026	2025	2026	2025
<i>Non-Executive Directors:</i>						
Wesley Culley	100%	100%	-	-	-	-
Richard Gordon	100%	-	-	-	-	-
Jason Falinski	42%	-	-	-	58%	-
<i>Executive Directors:</i>						
Joshua Quinn	100%	100%	-	-	-	-
Richard Gordon	100%	100%	-	-	-	-
<i>Other Key Management Personnel:</i>						
Kirstin Hutchison	100%	100%	-	-	-	-

Service agreements

Remuneration and other terms of employment for key management personnel are formalised in service agreements. Details of these agreements are as follows:

Name:	Richard Gordon
Title:	Non-Executive Director
Term of agreement:	Ongoing until terminated and reviewed annually
Name:	Joshua Quinn
Title:	Executive Director
Term of agreement:	Ongoing until terminated and reviewed annually
Name:	Wesley Culley
Title:	Non-Executive Director
Term of agreement:	Ongoing until terminated and reviewed annually
Name:	Kirstin Hutchison
Title:	Director of Brightside Disability Support Pty Ltd
Term of agreement:	Ongoing until terminated and reviewed annually
Name:	Jason Falinski
Title:	Non-Executive Chairman
Term of agreement:	Ongoing until terminated and reviewed annually

Key management personnel have no entitlement to termination payments in the event of removal for misconduct.

Share-based compensation

Issue of shares

There were no shares issued to directors and other key management personnel as part of compensation during the year ended 30 June 2026.

Bridge SaaS Limited
Directors' report
30 June 2026

Options

The terms and conditions of each grant of options over ordinary shares affecting remuneration of directors and other key management personnel in this financial year or future reporting years are as follows:

- 1,000,000 options with a 6 month service condition from 1 December 2025. The options have an exercise price of \$0.03 and expire on 30 June 2029. These options had vested at 30 June 2026.
- 1,000,000 options with a 12 month service condition from 1 December 2025. The options have an exercise price of \$0.05 and expire on 30 June 2029. These options had not vested at 30 June 2026.
- 1,500,000 options with a 18 month service condition from 1 December 2025. The options have an exercise price of \$0.08 and expire on 30 June 2029. These options had not vested at 30 June 2026.
- 1,000,000 options which vest if the Consolidated Entity make a net profit tax of \$5,000,000 within 12 months. The options have an exercise price of \$0.08 and expire on 30 June 2029. These options had not vested at 30 June 2026. This vesting condition was not considered likely to be achieved and no expense has been recognised in relation to them.
- 2,000,000 options which vest if the Consolidated Entity make a net profit tax of \$10,000,000 within 18 months. The options have an exercise price of \$0.10 and expire on 30 June 2029. These options had not vested at 30 June 2026. This vesting condition was not considered likely to be achieved and no expense has been recognised in relation to them.
- 2,000,000 options with a 12 month service period from 1 December 2025. The options have an exercise price of \$0.10 and expire on 30 June 2029. These options had not vested at 30 June 2026.

Name	Number of options granted	Grant date	Expiry date	Exercise price	Fair value per option at grant date
Jason Falinski	1,000,000	26 June 2026	30 June 2029	\$0.030	\$0.016
Jason Falinski	1,000,000	26 June 2026	30 June 2029	\$0.050	\$0.015
Jason Falinski	2,500,000	26 June 2026	30 June 2029	\$0.080	\$0.013
Jason Falinski	4,000,000	26 June 2026	30 June 2029	\$0.100	\$0.012

Options granted carry no dividend or voting rights.

The number of options over ordinary shares granted to and vested by directors and other key management personnel as part of compensation during the year ended 30 June 2026 are set out below:

Name	Number of options granted during the year 2026	Number of options granted during the year 2025	Number of options vested during the year 2026	Number of options vested during the year 2025
Jason Falinski	8,500,000	-	1,000,000	-

Additional information

The earnings of the consolidated entity for the five years to 30 June 2026 are summarised below:

	2026 *	2025	2024	2023	2022
	\$	\$	\$	\$	\$
Sales revenue	11,529,700	7,324,734	1,167,379	1,414,224	1,761,770
EBITDA	(1,070,465)	(324,779)	(2,313,700)	(4,486,835)	(1,092,060)
EBIT	(1,715,064)	(841,734)	(2,313,268)	(4,053,247)	(647,193)
Loss after income tax	(1,681,790)	(871,350)	(2,319,680)	(4,666,404)	(1,028,884)

* Includes both continuing and discontinued operations.

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The factors that are considered to affect total shareholders return ('TSR') are summarised below:

	2026	2025	2024	2023	2022
Share price at financial year end (\$) *	0.02	0.02	0.02	0.03	-
Basic earnings per share (cents per share)	(0.88)	(0.59)	(1.89)	(7.64)	(3.15)
Diluted earnings per share (cents per share)	(0.88)	(0.59)	(1.89)	(7.64)	(3.15)

* The company was not listed on the ASX at end of the 2022 financial year.

Additional disclosures relating to key management personnel

Shareholding

The number of shares in the Company held during the financial year by each director and other members of key management personnel of the consolidated entity, including their personally related parties, is set out below:

	Balance at the start of the year	Received as part of remuneration	Additions	Disposals/ other	Balance at the end of the year
<i>Ordinary shares</i>					
Richard Gordon	1,000,000	-	-	(500,000)	500,000
Joshua Quinn	-	-	-	-	-
Wesley Culley	-	-	-	-	-
Kirstin Hutchison	3,333,334	-	-	(3,333,334)	-
Jason Falinski	-	-	-	-	-
	<u>4,333,334</u>	<u>-</u>	<u>-</u>	<u>(3,833,334)</u>	<u>500,000</u>

Option holding

The number options in the Company held during the financial year by each director and other members of key management personnel of the consolidated entity, including their personally related parties, is set out below:

	Balance at the start of the year	Granted	Additions	Expired/ forfeited/ other	Balance at the end of the year
<i>Options over ordinary shares</i>					
Richard Gordon	-	-	100,000	-	100,000
Joshua Quinn	-	-	-	-	-
Wesley Culley	-	-	-	-	-
Jason Falinski	-	8,500,000	-	-	8,500,000
	<u>-</u>	<u>8,500,000</u>	<u>100,000</u>	<u>-</u>	<u>8,600,000</u>

This concludes the remuneration report, which has been audited.

Shares under option

Unissued ordinary shares of Bridge SaaS Limited under option at the date of this report are as follows:

Grant date	Expiry date	Exercise price	Number under option
26 June 2026	30 June 2029	\$0.030	1,000,000
26 June 2026	30 June 2029	\$0.050	1,000,000
26 June 2026	30 June 2029	\$0.080	2,500,000
26 June 2026	30 June 2029	\$0.100	4,000,000
			<u>8,500,000</u>

No person entitled to exercise the options had or has any right by virtue of the option to participate in any share issue of the Company or of any other body corporate.

Shares issued on the exercise of options

There were no ordinary shares of Bridge SaaS Limited issued on the exercise of options during the year ended 30 June 2026 and up to the date of this report.

Indemnity and insurance of officers

The Company has indemnified the directors and executives of the Company for costs incurred, in their capacity as a director or executive, for which they may be held personally liable, except where there is a lack of good faith.

During the financial year, the Company paid a premium in respect of a contract to insure the directors and executives of the Company against a liability to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

Indemnity and insurance of auditor

The Company has not, during or since the end of the financial year, indemnified or agreed to indemnify the auditor of the Company or any related entity against a liability incurred by the auditor.

During the financial year, the Company has not paid a premium in respect of a contract to insure the auditor of the Company or any related entity.

Proceedings on behalf of the Company

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

Non-audit services

There were no non-audit services provided during the financial year by the auditor.

Officers of the Company who are former partners of In.Corp Audit & Assurance Pty Ltd

There are no officers of the Company who are former partners of In.Corp Audit & Assurance Pty Ltd .

Auditor's independence declaration

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

Auditor

In.Corp Audit & Assurance Pty Ltd continues in accordance with section 327 of the Corporations Act 2001.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors



Jason Falinski
Non-Executive Chairman

30 September 2026

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

To the Directors of Bridge SaaS Limited:

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

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

This declaration is in relation to Bridge SaaS Limited and the entities it controlled during the year.

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

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In.Corp Audit & Assurance Pty Ltd



Graham Webb
Partner

Sydney, 30 September 2026

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General information

The financial statements cover Bridge SaaS Limited as a consolidated entity consisting of Bridge SaaS Limited and the entity it controlled at the end of, or during, the year. The financial statements are presented in Australian dollars, which is Bridge SaaS Limited's functional and presentation currency.

Bridge SaaS Limited is a listed public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business is:

481A New South Head Rd, Double Bay NSW 2028

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

The financial statements were authorised for issue, in accordance with a resolution of directors, on 30 September 2026. The directors have the power to amend and reissue the financial statements.

Bridge SaaS Limited
Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

	Note	Consolidated 2026 \$	2025 \$
Revenue from continuing operations	5	1,418,579	1,045,588
Other income	6	158,561	53,279
Interest revenue calculated using the effective interest method		1	2,394
Expenses			
Hosting (data centre and networks)		-	(407,652)
Sales and marketing		(42,064)	-
Employee benefits expense		(1,305,389)	(248,932)
Depreciation and amortisation expense		(4,488)	-
Share-based payment expense	31	(46,591)	-
Administration expenses		(518,365)	(1,110,354)
Consulting costs	7	(945,218)	(142,257)
Provision for expected credit losses		(50,000)	-
Finance costs		(1,208)	(2,523)
Loss before income tax (expense)/benefit from continuing operations		(1,336,182)	(810,457)
Income tax (expense)/benefit	8	-	-
Loss after income tax (expense)/benefit from continuing operations		(1,336,182)	(810,457)
Loss after income tax (expense)/benefit from discontinued operations	9	(345,608)	(60,893)
Loss after income tax (expense)/benefit for the year		(1,681,790)	(871,350)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		<u>(1,681,790)</u>	<u>(871,350)</u>
Loss for the year is attributable to:			
Non-controlling interest		67,163	248,879
Owners of Bridge SaaS Limited		(1,748,953)	(1,120,229)
		<u>(1,681,790)</u>	<u>(871,350)</u>
Total comprehensive income for the year is attributable to:			
Continuing operations		-	-
Discontinued operations		-	-
Non-controlling interest		-	-
Continuing operations		(1,336,182)	(810,457)
Discontinued operations		(345,608)	(60,893)
Owners of Bridge SaaS Limited		(1,681,790)	(871,350)
		<u>(1,681,790)</u>	<u>(871,350)</u>

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

Bridge SaaS Limited
Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

		Cents	Cents
Earnings per share for loss from continuing operations attributable to the owners of Bridge SaaS Limited			
Basic earnings per share	30	(0.67)	(0.42)
Diluted earnings per share	30	(0.67)	(0.42)
Earnings per share for loss from discontinued operations attributable to the owners of Bridge SaaS Limited			
Basic earnings per share	30	(0.17)	(0.03)
Diluted earnings per share	30	(0.17)	(0.03)
Earnings per share for loss attributable to the owners of Bridge SaaS Limited			
Basic earnings per share	30	(0.88)	(0.59)
Diluted earnings per share	30	(0.88)	(0.59)

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

Bridge SaaS Limited
Consolidated statement of financial position
As at 30 June 2026

	Note	Consolidated 2026 \$	2025 \$
Assets			
Current assets			
Cash and cash equivalents	10	17,341	561,811
Trade and other receivables	11	1,636,907	424,335
Contract assets		11,346	-
Prepayments		-	14,366
Total current assets		<u>1,665,594</u>	<u>1,000,512</u>
Non-current assets			
Trade and other receivables	11	-	489,147
Plant and equipment		17,713	75,623
Intangibles	12	-	2,302,763
Security deposits		3,600	9,060
Total non-current assets		<u>21,313</u>	<u>2,876,593</u>
Total assets		<u>1,686,907</u>	<u>3,877,105</u>
Liabilities			
Current liabilities			
Trade and other payables	13	1,608,599	1,167,631
Borrowings	14	105,000	14,413
Income tax		-	196,888
Employee benefits	15	6,747	65,363
Total current liabilities		<u>1,720,346</u>	<u>1,444,295</u>
Non-current liabilities			
Borrowings	14	-	61,497
Deferred tax	16	-	459,978
Total non-current liabilities		<u>-</u>	<u>521,475</u>
Total liabilities		<u>1,720,346</u>	<u>1,965,770</u>
Net assets/(liabilities)		<u>(33,439)</u>	<u>1,911,335</u>
Equity			
Issued capital	17	8,052,638	8,052,638
Reserves	18	217,219	170,628
Accumulated losses		(8,303,296)	(7,350,083)
Equity/(deficiency) attributable to the owners of Bridge SaaS Limited		(33,439)	873,183
Non-controlling interest		-	1,038,152
Total equity/(deficiency)		<u>(33,439)</u>	<u>1,911,335</u>

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

Bridge SaaS Limited
Consolidated statement of changes in equity
For the year ended 30 June 2026

Consolidated	Issued capital \$	Reserves \$	Accumulated losses \$	Non-controlling interest \$	Total equity \$
Balance at 1 July 2024	7,644,585	170,628	(6,229,854)	-	1,585,359
Profit/(loss) after income tax (expense)/benefit for the year	-	-	(1,120,229)	248,879	(871,350)
Other comprehensive income for the year, net of tax	-	-	-	-	-
Total comprehensive income for the year	-	-	(1,120,229)	248,879	(871,350)
Initial non-controlling interest recognised on acquisition of Brightside	-	-	-	1,079,273	1,079,273
Dividends paid and payable to non-controlling interest	-	-	-	(290,000)	(290,000)
<i>Transactions with owners in their capacity as owners:</i>					
Issue of fully paid ordinary shares	388,000	-	-	-	388,000
Consideration shares	43,333	-	-	-	43,333
Share issue costs	(23,280)	-	-	-	(23,280)
Balance at 30 June 2025	<u>8,052,638</u>	<u>170,628</u>	<u>(7,350,083)</u>	<u>1,038,152</u>	<u>1,911,335</u>

Consolidated	Issued capital \$	Reserves \$	Accumulated losses \$	Non-controlling interest \$	Total deficiency in equity \$
Balance at 1 July 2025	8,052,638	170,628	(7,350,083)	1,038,152	1,911,335
Profit/(loss) after income tax (expense)/benefit for the year	-	-	(1,748,953)	67,163	(1,681,790)
Other comprehensive income for the year, net of tax	-	-	-	-	-
Total comprehensive income for the year	-	-	(1,748,953)	67,163	(1,681,790)
Dividends paid and payable to non-controlling interest	-	-	-	(309,575)	(309,575)
Transferred on disposal of subsidiary	-	-	795,740	(795,740)	-
<i>Transactions with owners in their capacity as owners:</i>					
Share-based payments (note 31)	-	46,591	-	-	46,591
Balance at 30 June 2026	<u>8,052,638</u>	<u>217,219</u>	<u>(8,303,296)</u>	<u>-</u>	<u>(33,439)</u>

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

Bridge SaaS Limited
Consolidated statement of cash flows
For the year ended 30 June 2026

	Note	Consolidated 2026 \$	2025 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		11,293,107	7,014,433
Payments to suppliers and employees (inclusive of GST)		(11,143,941)	(7,610,743)
		149,166	(596,310)
Interest received		43,864	30,454
Interest and other finance costs paid		(26,386)	(5,531)
Receipt of Government grant		-	297,892
Income taxes paid		(196,888)	(97,923)
Net cash used in operating activities	29	(30,244)	(371,418)
Cash flows from investing activities			
Payment for purchase of business, net of cash acquired	6,26	(209,281)	(933,151)
Payments for plant and equipment		(126,165)	(78,285)
Cash transferred held at time of disposal of subsidiary		(18,460)	-
Net cash used in investing activities		(353,906)	(1,011,436)
Cash flows from financing activities			
Proceeds from issue of shares	17	-	388,000
Proceeds from borrowings		256,583	75,910
Share issue transaction costs		-	(23,280)
Repayment of borrowings		(53,037)	-
Amounts received from repayment of loan advanced to former director		42,376	-
Loan advanced to director of former subsidiary		-	(200,132)
Dividends paid to non-controlling interest		(406,242)	(193,333)
Net cash from/(used in) financing activities		(160,320)	47,165
Net decrease in cash and cash equivalents		(544,470)	(1,335,689)
Cash and cash equivalents at the beginning of the financial year		561,811	1,897,500
Cash and cash equivalents at the end of the financial year	10	<u>17,341</u>	<u>561,811</u>

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

Note 1. Material accounting policy information

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

New or amended Accounting Standards and Interpretations adopted

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

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

Going concern

The financial statements have been prepared on a going concern basis.

During the year ended 30 June 2026, the Group incurred a loss of \$1,681,790 (2025: \$871,350). The cash outflow from operating activities was \$30,244 (2025: \$371,418). As at 30 June 2026, the Group has cash reserves of \$17,341 (2025: \$561,811) and net liabilities of \$33,439 (2025: net assets of \$1,911,335).

On 30 June 2026, the Company signed an agreement for the disposal of its 51% stake in Brightside Disability Support & Respite Pty Ltd. The consideration for the disposal was \$1,500,000. An amount of \$80,000 for legal fees incurred by the acquiree was withheld from the settlement. The net total of \$1,420,000 has been received in full on 10 July 2026. In addition as an ASX listed entity, the Company has the ability to raise additional capital if needed.

The Directors have prepared the financial statements on a going concern basis. Based on the Group's current forecasts and planned operating initiatives, the Directors reasonably expect that the Group is capable of achieving positive operating cash flow during the next financial year.

If additional working capital is required before this objective is achieved, the Directors are confident in the Company's ability to raise capital, including from existing major shareholders who have historically supported the business, although no binding funding commitments exist at the date of this report. As software-development activity increases, the Group also intends to pursue the Australian Government's Research and Development Tax Incentive and other available government grant programs in respect of eligible expenditure and innovative product development. Any resulting funding remains subject to satisfaction of the applicable eligibility criteria and approval processes. These factors indicate material uncertainty related to going concern, however having regard to these matters, the Directors reasonably believe that the Group will be able to pay its debts as and when they fall due.

The financial statements do not contain any adjustments relating to the recoverability and classification of recorded assets or liabilities that might be necessary should the Group not be able to continue as a going concern.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the Corporations Act 2001, as appropriate for for-profit oriented entities. These financial statements also comply with IFRS Accounting Standards as issued by the International Accounting Standards Board ('IASB').

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the consolidated entity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Parent entity information

In accordance with the Corporations Act 2001, these financial statements present the results of the consolidated entity only. Supplementary information about the parent entity is disclosed in note 25.

Note 1. Material accounting policy information (continued)

Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of the subsidiary of Bridge SaaS Limited ('Company' or 'parent entity') as at 30 June 2026 and the results of the subsidiary for the year then ended. Bridge SaaS Limited and its subsidiary together are referred to in these financial statements as the 'consolidated entity'.

Subsidiaries are all those entities over which the consolidated entity has control. The consolidated entity controls an entity when the consolidated entity is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the consolidated entity. They are de-consolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between entities in the consolidated entity are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the consolidated entity.

The acquisition of subsidiaries is accounted for using the acquisition method of accounting. A change in ownership interest, without the loss of control, is accounted for as an equity transaction, where the difference between the consideration transferred and the book value of the share of the non-controlling interest acquired is recognised directly in equity attributable to the parent.

Non-controlling interest in the results and equity of subsidiaries are shown separately in the statement of profit or loss and other comprehensive income, statement of financial position and statement of changes in equity of the consolidated entity. Losses incurred by the consolidated entity are attributed to the non-controlling interest in full, even if that results in a deficit balance.

Where the consolidated entity loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and non-controlling interest in the subsidiary together with any cumulative translation differences recognised in equity. The consolidated entity recognises the fair value of the consideration received and the fair value of any investment retained together with any gain or loss in profit or loss.

Revenue recognition

The consolidated entity recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the consolidated entity is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the consolidated entity: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

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

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered.

Interest

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

Note 1. Material accounting policy information (continued)

Other revenue

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

Income tax

The income tax expense or benefit for the period is the tax payable on that period's taxable income based on the applicable income tax rate for each jurisdiction, adjusted by the changes in deferred tax assets and liabilities attributable to temporary differences, unused tax losses and the adjustment recognised for prior periods, where applicable.

Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to be applied when the assets are recovered or liabilities are settled, based on those tax rates that are enacted or substantively enacted, except for:

- When the deferred income tax asset or liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting nor taxable profits; or
- When the taxable temporary difference is associated with interests in subsidiaries, associates or joint ventures, and the timing of the reversal can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

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

The carrying amount of recognised and unrecognised deferred tax assets are reviewed at each reporting date. Deferred tax assets recognised are reduced to the extent that it is no longer probable that future taxable profits will be available for the carrying amount to be recovered. Previously unrecognised deferred tax assets are recognised to the extent that it is probable that there are future taxable profits available to recover the asset.

Deferred tax assets and liabilities are offset only where there is a legally enforceable right to offset current tax assets against current tax liabilities and deferred tax assets against deferred tax liabilities; and they relate to the same taxable authority on either the same taxable entity or different taxable entities which intend to settle simultaneously.

Discontinued operations

A discontinued operation is a component of the consolidated entity that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale. The results of discontinued operations are presented separately on the face of the statement of profit or loss and other comprehensive income.

Contract assets

Contract assets are recognised when the consolidated entity has transferred goods or services to the customer but where the consolidated entity is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Intangible assets

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Goodwill

Goodwill arises on the acquisition of a business. Goodwill is not amortised. Instead, goodwill is tested annually for impairment, or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Impairment losses on goodwill are taken to profit or loss and are not subsequently reversed.

Patents and trademarks

Significant costs associated with patents and trademarks are recognised at cost and have an infinite life.

Note 1. Material accounting policy information (continued)

Customer lists

Customer contracts acquired in a business combination are amortised on a straight-line basis over the period of their expected benefit, being their finite life of 4 years.

Impairment of non-financial assets

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

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

Borrowings

Loans and borrowings are initially recognised at the fair value of the consideration received, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Share-based payments

Equity-settled and cash-settled share-based compensation benefits are provided to employees.

Equity-settled transactions are awards of shares, or options over shares, that are provided to employees in exchange for the rendering of services. Cash-settled transactions are awards of cash for the exchange of services, where the amount of cash is determined by reference to the share price.

The cost of equity-settled transactions are measured at fair value on grant date. Fair value is independently determined using either the Binomial or Black-Scholes option pricing model that takes into account the exercise price, the term of the option, the impact of dilution, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk free interest rate for the term of the option, together with non-vesting conditions that do not determine whether the consolidated entity receives the services that entitle the employees to receive payment. No account is taken of any other vesting conditions.

The cost of equity-settled transactions are recognised as an expense with a corresponding increase in equity over the vesting period. The cumulative charge to profit or loss is calculated based on the grant date fair value of the award, the best estimate of the number of awards that are likely to vest and the expired portion of the vesting period. The amount recognised in profit or loss for the period is the cumulative amount calculated at each reporting date less amounts already recognised in previous periods.

The cost of cash-settled transactions is initially, and at each reporting date until vested, determined by applying either the Binomial or Black-Scholes option pricing model, taking into consideration the terms and conditions on which the award was granted. The cumulative charge to profit or loss until settlement of the liability is calculated as follows:

- during the vesting period, the liability at each reporting date is the fair value of the award at that date multiplied by the expired portion of the vesting period.
- from the end of the vesting period until settlement of the award, the liability is the full fair value of the liability at the reporting date.

All changes in the liability are recognised in profit or loss. The ultimate cost of cash-settled transactions is the cash paid to settle the liability.

Note 1. Material accounting policy information (continued)

Market conditions are taken into consideration in determining fair value. Therefore any awards subject to market conditions are considered to vest irrespective of whether or not that market condition has been met, provided all other conditions are satisfied.

If equity-settled awards are modified, as a minimum an expense is recognised as if the modification has not been made. An additional expense is recognised, over the remaining vesting period, for any modification that increases the total fair value of the share-based compensation benefit as at the date of modification.

If the non-vesting condition is within the control of the consolidated entity or employee, the failure to satisfy the condition is treated as a cancellation. If the condition is not within the control of the consolidated entity or employee and is not satisfied during the vesting period, any remaining expense for the award is recognised over the remaining vesting period, unless the award is forfeited.

If equity-settled awards are cancelled, it is treated as if it has vested on the date of cancellation, and any remaining expense is recognised immediately. If a new replacement award is substituted for the cancelled award, the cancelled and new award is treated as if they were a modification.

Business combinations

The acquisition method of accounting is used to account for business combinations regardless of whether equity instruments or other assets are acquired.

The consideration transferred is the sum of the acquisition-date fair values of the assets transferred, equity instruments issued or liabilities incurred by the acquirer to former owners of the acquiree and the amount of any non-controlling interest in the acquiree. For each business combination, the non-controlling interest in the acquiree is measured at either fair value or at the proportionate share of the acquiree's identifiable net assets. All acquisition costs are expensed as incurred to profit or loss.

On the acquisition of a business, the consolidated entity assesses the financial assets acquired and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic conditions, the consolidated entity's operating or accounting policies and other pertinent conditions in existence at the acquisition-date.

Where the business combination is achieved in stages, the consolidated entity remeasures its previously held equity interest in the acquiree at the acquisition-date fair value and the difference between the fair value and the previous carrying amount is recognised in profit or loss.

Contingent consideration to be transferred by the acquirer is recognised at the acquisition-date fair value. Subsequent changes in the fair value of the contingent consideration classified as an asset or liability is recognised in profit or loss. Contingent consideration classified as equity is not remeasured and its subsequent settlement is accounted for within equity.

The difference between the acquisition-date fair value of assets acquired, liabilities assumed and any non-controlling interest in the acquiree and the fair value of the consideration transferred and the fair value of any pre-existing investment in the acquiree is recognised as goodwill. If the consideration transferred and the pre-existing fair value is less than the fair value of the identifiable net assets acquired, being a bargain purchase to the acquirer, the difference is recognised as a gain directly in profit or loss by the acquirer on the acquisition-date, but only after a reassessment of the identification and measurement of the net assets acquired, the non-controlling interest in the acquiree, if any, the consideration transferred and the acquirer's previously held equity interest in the acquirer.

Business combinations are initially accounted for on a provisional basis. The acquirer retrospectively adjusts the provisional amounts recognised and also recognises additional assets or liabilities during the measurement period, based on new information obtained about the facts and circumstances that existed at the acquisition-date. The measurement period ends on either the earlier of (i) 12 months from the date of the acquisition or (ii) when the acquirer receives all the information possible to determine fair value.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the consolidated entity for the annual reporting period ended 30 June 2026. The consolidated entity's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the consolidated entity, are set out below.

Note 1. Material accounting policy information (continued)

AASB 18 Presentation and Disclosure in Financial Statements

This standard is applicable to annual reporting periods beginning on or after 1 January 2027 and early adoption is permitted. The standard replaces AASB 101 'Presentation of Financial Statements', with many of the original disclosure requirements retained and there will be no impact on the recognition and measurement of items in the financial statements. The standard will affect presentation and disclosure in the financial statements, including introducing five categories in the statement of profit or loss and other comprehensive income: operating, investing, financing, income taxes and discontinued operations. The standard introduces two mandatory sub-totals in the statement: 'Operating profit' and 'Profit before financing and income taxes'. There are also new disclosure requirements for 'management-defined performance measures', such as earnings before interest, taxes, depreciation and amortisation ('EBITDA') or 'adjusted profit'. The standard provides enhanced guidance on grouping of information (aggregation and disaggregation), including whether to present this information in the primary financial statements or in the notes. The Group will adopt this standard from 1 July 2027 and it is expected that there will be a significant change to the layout of the statement of profit or loss and other comprehensive income.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The consolidated entity determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Note 3. Differences from Preliminary Report

On 28 August 2026, the Company released its preliminary financial report. An adjustment to recognise a \$50,000 provision for expected credit losses has been recognised since releasing that report.

Note 4. Operating segments

Identification of reportable operating segments

The consolidated entity is organised into 2 operating segments, being Bridge SaaS, Bridge Disability and Brightside Disability Support and Respite. These operating segments are based on the internal reports that are reviewed and used by the Board of Directors (who are identified as the Chief Operating Decision Makers ('CODM')) in assessing performance and in determining the allocation of resources.

Bridge SaaS Limited
Notes to the consolidated financial statements
30 June 2026

Note 4. Operating segments (continued)

Operating segment information

	Bridge Disability	Bridge SAAS	Brightside	Eliminations	Total
	\$	\$	\$	\$	\$
Consolidated - 2026					
Revenue					
Sales to external customers	1,418,579	-	10,111,121	-	11,529,700
Other income	-	158,561	26,052	(26,052)	158,561
Dividends	-	330,925	-	(330,925)	-
Interest revenue	-	1	-	-	1
Total revenue	1,418,579	489,487	10,137,173	(356,977)	11,688,262
EBITDA	(533,172)	(1,279,988)	742,695	-	(1,070,465)
Depreciation and amortisation	-	(4,488)	(613,725)	-	(618,213)
Finance costs	(1,208)	-	(25,178)	-	(26,386)
Profit/(loss) before income tax benefit	(534,380)	(1,284,476)	103,792	-	(1,715,064)
Income tax benefit					33,274
Loss after income tax benefit					(1,681,790)
Assets					
Segment assets	262,498	1,576,822	-	(152,413)	1,686,907
Total assets					1,686,907
Liabilities					
Segment liabilities	423,574	1,449,185	-	(152,413)	1,720,346
Total liabilities					1,720,346
Consolidated - 2025					
		Bridge SAAS	Brightside	Eliminations	Total
		\$	\$	\$	\$
Revenue					
Sales to external customers		1,063,230	6,261,504	-	7,324,734
Other income		17,509	149,497	(113,727)	53,279
Dividends		310,000	-	(310,000)	-
Interest revenue		2,394	28,060	-	30,454
Total revenue		1,393,133	6,439,061	(423,727)	7,408,467
EBITDA		(686,946)	672,167	(310,000)	(324,779)
Depreciation and amortisation		-	(516,955)	-	(516,955)
Finance costs		(2,523)	(3,008)	-	(5,531)
Profit/(loss) before income tax expense		(689,469)	152,204	(310,000)	(847,265)
Income tax expense					(24,085)
Loss after income tax expense					(871,350)
Assets					
Segment assets		1,845,992	3,677,503	(1,646,390)	3,877,105
Total assets					3,877,105
Liabilities					
Segment liabilities		484,888	1,483,939	(3,057)	1,965,770
Total liabilities					1,965,770

Bridge SaaS Limited
Notes to the consolidated financial statements
30 June 2026

Note 5. Revenue

	Consolidated	
	2026	2025
	\$	\$
From continuing operations		
Employment services	-	1,027,861
Care NDIS	1,418,579	-
Other fees	-	17,727
	<u>1,418,579</u>	<u>1,045,588</u>
Revenue from continuing operations	<u>1,418,579</u>	<u>1,045,588</u>

Disaggregation of revenue

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

	Consolidated	
	2026	2025
	\$	\$
<i>Geographical regions</i>		
Australia	<u>1,418,579</u>	<u>1,045,588</u>
<i>Timing of revenue recognition</i>		
Other income at a point in time	-	17,727
Services transferred over time	1,418,579	1,027,861
	<u>1,418,579</u>	<u>1,045,588</u>

Note 6. Other income

	Consolidated	
	2026	2025
	\$	\$
Net gain on disposal of plant and equipment	-	35,770
Government grant - research and development offset income	-	17,509
Gain on settlement of deferred consideration	158,561	-
	<u>158,561</u>	<u>53,279</u>
Other income	<u>158,561</u>	<u>53,279</u>

On 6 August 2024, the Company announced the acquisition of 51% interest in the issued capital of Brightside Disability Support & Respite Pty Ltd ('Brightside'). The consideration included \$425,000 to be earned through an earn-out payment condition, which was adjusted to \$367,842 at 30 June 2025. The balance was settled in full with a payment of \$209,281, resulting in a gain of \$158,561 in the current year.

Note 7. Consulting costs

Consulting fees comprise corporate advisory, commercial and operational support services provided to the Group during the year. These services included strategic business planning, assessment of business opportunities, review of operating structures and processes, and support to management in implementing corporate initiatives. Advisory services also supported the Group's portfolio review and engagement with prospective purchasers in connection with the Brightside divestment.

Bridge SaaS Limited
Notes to the consolidated financial statements
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Note 8. Income tax (expense)/benefit

	Consolidated	Consolidated
	2026	2025
	\$	\$
Income tax (expense)/benefit is attributable to:		
Loss from discontinued operations	(33,274)	24,085
Aggregate income tax (expense)/benefit	<u>(33,274)</u>	<u>24,085</u>
<i>Numerical reconciliation of income tax (expense)/benefit and tax at the statutory rate</i>		
Loss before income tax (expense)/benefit from continuing operations	(1,336,182)	(810,457)
Loss before income tax (expense)/benefit from discontinued operations	(378,882)	(36,808)
	<u>(1,715,064)</u>	<u>(847,265)</u>
Tax at the statutory tax rate of 25%	(428,766)	(211,816)
Deferred tax assets not recognised	348,942	277,957
Non-deductible share based payment expense	11,648	-
Other non-deductible/non-assessable items	34,902	(42,056)
Income tax (expense)/benefit	<u>(33,274)</u>	<u>24,085</u>

	Consolidated	Consolidated
	2026	2025
	\$	\$
<i>Tax losses not recognised</i>		
Unused tax losses for which no deferred tax asset has been recognised	5,174,329	4,841,475
Potential tax benefit @ 25%	1,293,582	1,210,369

The above potential tax benefit for tax losses has not been recognised in the statement of financial position. These tax losses can only be utilised in the future if the continuity of ownership test is passed, or failing that, the same business test is passed.

	Consolidated	Consolidated
	2026	2025
	\$	\$
<i>Deferred tax assets not recognised</i>		
Deferred tax assets not recognised comprises temporary differences attributable to:		
Blackhole expenditure	62,118	108,305
Allowance for expected credit losses	12,500	-
Employee benefits	1,687	16,586
Accrued expenses	309,189	-
Total deferred tax assets not recognised	<u>385,494</u>	<u>124,891</u>

The above potential tax benefit, which excludes tax losses, for deductible temporary differences has not been recognised in the statement of financial position as the recovery of this benefit is uncertain.

Note 9. Discontinued operations

Description

On 30 June 2026, the company signed an agreement for the disposal of its 51% stake in Brightside Disability Support & Respite Pty Ltd. The consideration for the disposal was \$1,500,000, net of \$80,000 of fees incurred, which has been received in full after 30 June 2026.

Bridge SaaS Limited
Notes to the consolidated financial statements
30 June 2026

Note 9. Discontinued operations (continued)

Financial performance information

	Consolidated 2026 \$	2025 \$
Care NDIS	10,111,121	6,279,146
Other revenue	218,844	-
Interest revenue	43,863	28,061
Total other income	<u>262,707</u>	<u>28,061</u>
Sales and marketing	(10,125)	(7,629)
Employee benefits expense	(3,084,010)	(1,558,164)
Depreciation and amortisation expense	(613,725)	(516,955)
General expenses	(895,070)	(532,732)
Consulting costs	(5,641,928)	(3,725,527)
Finance costs	(25,178)	(3,008)
Total expenses	<u>(10,270,036)</u>	<u>(6,344,015)</u>
Profit/(loss) before income tax (expense)/benefit	103,792	(36,808)
Income tax (expense)/benefit	<u>33,274</u>	<u>(24,085)</u>
Profit/(loss) after income tax (expense)/benefit	<u>137,066</u>	<u>(60,893)</u>
Loss on disposal before income tax	(482,674)	-
Income tax (expense)/benefit	<u>-</u>	<u>-</u>
Loss on disposal after income tax (expense)/benefit	<u>(482,674)</u>	<u>-</u>
Loss after income tax (expense)/benefit from discontinued operations	<u><u>(345,608)</u></u>	<u><u>(60,893)</u></u>

Carrying amounts of assets and liabilities disposed

	Consolidated 2026 \$
Cash and cash equivalents	18,460
Trade and other receivables	844,446
Other assets	19,338
Property, plant and equipment	145,049
Intangibles	1,724,869
Total assets	<u>2,752,162</u>
Trade and other payables	517,446
Borrowings	174,456
Employee benefits	92,081
Deferred tax	315,505
Total liabilities	<u>1,099,488</u>
Net assets	<u><u>1,652,674</u></u>

Bridge SaaS Limited
Notes to the consolidated financial statements
30 June 2026

Note 9. Discontinued operations (continued)

Details of the disposal

	Consolidated 2026 \$
Sale consideration	1,500,000
Carrying amount of net assets disposed	(1,652,674)
Disposal costs	(330,000)
	<u>(482,674)</u>
Loss on disposal before income tax	<u>(482,674)</u>
Loss on disposal after income tax	<u><u>(482,674)</u></u>

Note 10. Cash and cash equivalents

	Consolidated 2026 \$	2025 \$
<i>Current assets</i>		
Cash on hand	-	120
Cash at bank	17,341	561,691
	<u>17,341</u>	<u>561,811</u>

Note 11. Trade and other receivables

	Consolidated 2026 \$	2025 \$
<i>Current assets</i>		
Trade receivables	250,837	293,157
Less: Allowance for expected credit losses	(50,000)	-
	<u>200,837</u>	<u>293,157</u>
 Other receivables	 1,070	 13,059
Loan to director of subsidiary	-	118,119
Receivable from former subsidiary	15,000	-
	<u>16,070</u>	<u>131,178</u>
 Consideration receivable **	 1,420,000	 -
	<u>1,636,907</u>	<u>424,335</u>
 <i>Non-current assets</i>		
Loan to director of subsidiary *	-	489,147

* The loan to director of subsidiary was transferred to the acquirer as part of the disposal of Brightside Disability Support & Respite Pty Ltd, refer note 9

** On 30 June 2026, the company signed an agreement for the disposal of its 51% stake in Brightside Disability Support & Respite Pty Ltd. The consideration for the disposal was \$1,500,000. An amount of \$80,000 for legal fees incurred by the acquiree was withheld from the settlement. The net total of \$1,420,000 has been received in full on 10 July 2026.

Bridge SaaS Limited
Notes to the consolidated financial statements
30 June 2026

Note 12. Intangibles

	Consolidated	
	2026	2025
	\$	\$
<i>Non-current assets</i>		
Goodwill - at cost	-	462,849
Patents and trademarks - at cost	-	33,403
Customer lists - at cost	-	2,311,574
Less: Accumulated amortisation	-	(505,063)
	-	1,806,511
	-	2,302,763

Reconciliations

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

Consolidated	Customer lists \$	Trademarks \$	Goodwill \$	Total \$
Balance at 1 July 2024	-	-	-	-
Additions through business combinations (note 26)	2,311,574	33,403	462,849	2,807,826
Amortisation expense	(505,063)	-	-	(505,063)
Balance at 30 June 2025	1,806,511	33,403	462,849	2,302,763
Disposals (note 9)	(1,228,617)	(33,403)	(462,849)	(1,724,869)
Amortisation expense	(577,894)	-	-	(577,894)
Balance at 30 June 2026	-	-	-	-

Note 13. Trade and other payables

	Consolidated	
	2026	2025
	\$	\$
<i>Current liabilities</i>		
Trade payables	8,262	192,899
Contingent consideration (note 26)	-	367,842
Dividend payable to non-controlling interest	-	96,667
Payable to former subsidiary	88,497	-
Other payables and accruals	1,511,840	510,223
	1,608,599	1,167,631

Refer to note 20 for further information on financial instruments.

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Bridge SaaS Limited
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Note 14. Borrowings

	Consolidated	
	2026	2025
	\$	\$
<i>Current liabilities</i>		
Short terms loans	105,000	-
Hire purchase	-	14,413
	<u>105,000</u>	<u>14,413</u>
<i>Non-current liabilities</i>		
Hire purchase	-	61,497
	<u>-</u>	<u>61,497</u>

Refer to note 20 for further information on financial instruments.

Short term loans are interest free with no fixed term of repayment.

Note 15. Employee benefits

	Consolidated	
	2026	2025
	\$	\$
<i>Current liabilities</i>		
Annual leave	6,747	65,363
	<u>6,747</u>	<u>65,363</u>

Note 16. Deferred tax

	Consolidated	
	2026	2025
	\$	\$
<i>Non-current liabilities</i>		
Deferred tax liability comprises temporary differences attributable to:		
Amounts recognised in profit or loss:		
Brightside Acquisition	-	459,978
Deferred tax liability	-	459,978
	<u>-</u>	<u>459,978</u>

Note 17. Issued capital

	Consolidated			
	2026	2025	2026	2025
	Shares	Shares	\$	\$
Ordinary shares - fully paid	<u>199,859,200</u>	<u>199,859,200</u>	<u>8,052,638</u>	<u>8,052,638</u>

Bridge SaaS Limited
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Note 17. Issued capital (continued)

Movements in ordinary share capital

Details	Date	Shares	Issue price	\$
Balance	1 July 2024	159,922,092		7,644,585
Shares issued as consideration for acquisition Brightside Disability Support & Respite Pty Ltd (note 26)	15 August 2024	3,333,334	\$0.013	43,333
Issue of shares	23 September 2024	36,603,774	\$0.010	388,000
Less cost of capital raised		-	\$0.000	(23,280)
Balance	30 June 2025	<u>199,859,200</u>		<u>8,052,638</u>
Balance	30 June 2026	<u><u>199,859,200</u></u>		<u><u>8,052,638</u></u>

Ordinary shares

Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the Company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the Company does not have a limited amount of authorised capital.

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Capital risk management

The consolidated entity's objectives when managing capital are to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders and to maintain an optimum capital structure to reduce the cost of capital.

Capital is regarded as total equity, as recognised in the statement of financial position, plus net debt. Net debt is calculated as total borrowings less cash and cash equivalents.

In order to maintain or adjust the capital structure, the consolidated entity may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The consolidated entity would look to raise capital when an opportunity to invest in a business or company was seen as value adding relative to the current Company's share price at the time of the investment. The consolidated entity is not actively pursuing additional investments in the short term as it continues to integrate and grow its existing businesses in order to maximise synergies.

The capital risk management policy remains unchanged from the 30 June 2025.

Note 18. Reserves

	Consolidated	
	2026	2025
	\$	\$
Share-based payments reserve	<u>217,219</u>	<u>170,628</u>

Share-based payments reserve

The reserve is used to recognise the value of equity benefits provided to employees and directors as part of their remuneration, and other parties as part of their compensation for services.

Note 18. Reserves (continued)

Movements in reserves

Movements in each class of reserve during the current and previous financial year are set out below:

Consolidated	Share-based payments \$	Total \$
Balance at 1 July 2024	170,628	170,628
Balance at 30 June 2025	170,628	170,628
Share based payments	46,591	46,591
Balance at 30 June 2026	<u>217,219</u>	<u>217,219</u>

Note 19. Dividends

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

Note 20. Financial instruments

Financial risk management objectives

The consolidated entity's activities expose it to a variety of financial risks: market risk (including foreign currency risk, price risk and interest rate risk), credit risk and liquidity risk.

Risk management is carried out by the board. These policies include identification and analysis of the risk exposure of the consolidated entity and appropriate procedures, controls and risk limits.

Market risk

Foreign currency risk

The consolidated entity is not exposed to any significant foreign exchange risk.

Price risk

The consolidated entity is not exposed to any significant price risk.

Interest rate risk

The consolidated entity's only borrowings are short term loans with no interest payable as such there is no risk.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the consolidated entity. The consolidated entity incurred a credit loss of \$50,000 during the current year (2025: \$nil).

Liquidity risk

Vigilant liquidity risk management requires the consolidated entity to maintain sufficient liquid assets (mainly cash and cash equivalents).

The consolidated entity manages liquidity risk by maintaining adequate cash reserves by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

Note 20. Financial instruments (continued)

Remaining contractual maturities

The following tables detail the consolidated entity's remaining contractual maturity for its financial instrument liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the financial liabilities are required to be paid. The tables include both interest and principal cash flows disclosed as remaining contractual maturities and therefore these totals may differ from their carrying amount in the statement of financial position.

Consolidated - 2026	Weighted average interest rate %	1 year or less \$	Between 1 and 2 years \$	Between 2 and 5 years \$	Over 5 years \$	Remaining contractual maturities \$
Non-derivatives						
<i>Non-interest bearing</i>						
Trade and other payables	-	1,608,599	-	-	-	1,608,599
Short term loans	-	105,000	-	-	-	105,000
Total non-derivatives		1,713,599	-	-	-	1,713,599
Consolidated - 2025						
	Weighted average interest rate %	1 year or less \$	Between 1 and 2 years \$	Between 2 and 5 years \$	Over 5 years \$	Remaining contractual maturities \$
Non-derivatives						
<i>Non-interest bearing</i>						
Trade and other payables	-	1,167,631	-	-	-	1,167,631
<i>Interest-bearing - fixed rate</i>						
Hire purchase	4.35%	14,413	14,413	47,084	-	75,910
Total non-derivatives		1,182,044	14,413	47,084	-	1,243,541

The cash flows in the maturity analysis above are not expected to occur significantly earlier than contractually disclosed above.

Fair value of financial instruments

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

Note 21. Key management personnel disclosures

Compensation

The aggregate compensation made to directors and other members of key management personnel of the consolidated entity is set out below:

	Consolidated	
	2026	2025
	\$	\$
Short-term employee benefits	387,777	381,929
Post-employment benefits	37,512	26,506
Share-based payments	46,591	-
	<u>471,880</u>	<u>408,435</u>

Bridge SaaS Limited
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Note 22. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by In.Corp Audit & Assurance Pty Ltd , the auditor of the Company:

	Consolidated	
	2026	2025
	\$	\$
<i>Audit services - In.Corp Audit & Assurance Pty Ltd</i>		
Audit or review of the financial statements	66,000	60,000

Note 23. Commitments and contingencies

The consolidated entity does not have any significant capital expenditure contracted for at the end of the reporting period (2025: nil).

The consolidated entity did not have any contingent assets or liabilities at 30 June 2026 (2025: nil).

Note 24. Related party transactions

Parent entity

Bridge SaaS Limited is the parent entity.

Subsidiaries

Interests in subsidiaries are set out in note 27.

Key management personnel

Disclosures relating to key management personnel are set out in note 21 and the remuneration report included in the directors' report.

Transactions with related parties

The following transactions occurred with related parties:

	Consolidated	
	2026	2025
	\$	\$
Payment for goods and services:		
Purchase of services from Thrive Tribe Technologies Ltd	27,900	-
Accounting fees paid to an entity associated with Joshua Quinn	20,000	25,693

Receivable from and payable to related parties

The following balances are outstanding at the reporting date in relation to transactions with related parties:

	Consolidated	
	2026	2025
	\$	\$
Current payables:		
Trade payables to Thrive Tribe Technologies Limited	18,700	-

Bridge SaaS Limited
Notes to the consolidated financial statements
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Note 24. Related party transactions (continued)

Loans to/from related parties

The following balances are outstanding at the reporting date in relation to loans with related parties:

	Consolidated	
	2026	2025
	\$	\$
Current receivables:		
Loan to director of subsidiary	-	118,119
Non-current receivables:		
Loan to director of subsidiary	-	489,147

The loan to director of subsidiary was transferred to the acquirer as part of the disposal of Brightside Disability Support & Respite Pty Ltd, refer note 9.

Terms and conditions

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

Note 25. Parent entity information

Set out below is the supplementary information about the parent entity.

Statement of profit or loss and other comprehensive income

	Parent	
	2026	2025
	\$	\$
Loss after income tax	(1,281,282)	(689,469)
Total comprehensive income	(1,281,282)	(689,469)

Statement of financial position

	Parent	
	2026	2025
	\$	\$
Total current assets	1,424,285	422,818
Total assets	1,576,698	1,949,325
Total current liabilities	1,449,185	645,382
Total liabilities	1,449,185	645,382
Equity		
Issued capital	8,052,638	8,052,638
Share-based payments reserve	217,219	170,628
Accumulated losses	(8,142,344)	(6,919,323)
Total equity	127,513	1,303,943

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

The parent entity had no guarantees in relation to the debts of its subsidiaries as at 30 June 2026 and 30 June 2025.

Bridge SaaS Limited
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Note 25. Parent entity information (continued)

Contingent liabilities

The parent entity had no contingent liabilities as at 30 June 2026 and 30 June 2025.

Capital commitments - Property, plant and equipment

The parent entity had no capital commitments for property, plant and equipment as at 30 June 2026 and 30 June 2025.

Material accounting policy information

The accounting policies of the parent entity are consistent with those of the consolidated entity, as disclosed in note 1, except for the following:

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

Note 26. Business combinations

On 6 August 2024, the Company announced the acquisition of 51% interest in the issued capital of Brightside Disability Support & Respite Pty Ltd ('Brightside'). Consideration of the purchase is as follows:

- \$1,175,000 cash payable on completion of the purchase;
- 3,333,334 shares of the Company to be issued upon completion of the purchase; and
- \$425,000 to be earned through an earn-out payment condition, which has been adjusted to reflect \$57,158 of pre-acquisition liabilities.

The share consideration was issued on 15 August 2024.

Details of the acquisition are as follows:

	Fair value \$
Cash and cash equivalents	241,849
Trade receivables	80,978
Other	6,000
Plant and equipment	31,478
Trademarks	33,403
Customer lists	2,311,574
Loans receivable from director of Brightside	346,094
Trade and other payables	(118,073)
Provision for income tax	(144,460)
Deferred tax liability	(586,244)
Net assets acquired	2,202,599
Goodwill	462,849
Non-controlling interest	(1,079,273)
Acquisition-date fair value of the total consideration transferred	<u>1,586,175</u>
Representing:	
Cash paid or payable to vendor	1,175,000
Bridge SaaS Limited shares issued to vendor	43,333
Contingent consideration	367,842
	<u>1,586,175</u>

Bridge SaaS Limited
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Note 26. Business combinations (continued)

For the period from 1 July 2024 to 30 June 2025, the acquiree company had total revenue of \$7,157,531 and made a profit before tax of \$691,877. For the period from acquisition to 30 June 2025, the acquiree company had total revenue of \$6,439,061 and made a profit before tax of \$596,741. This profit excludes amortisation of intangible assets arising on consolidation.

Note 27. Interests in subsidiaries

The consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with the accounting policy described in note 1:

Name	Principal place of business / Country of incorporation	Ownership interest	
		2026 %	2025 %
Brightside Disability Support & Respite Pty Ltd *	Australia	-	51.00%
Bridge Disability Support Pty Ltd **	Australia	100.00%	-

* Disposed of during the year, refer to note 9

** Incorporated during the year.

Note 28. Events after the reporting period

On 10 July 2026, the Company received in full the \$1,420,000 net cash consideration receivable from the disposal of Brightside.

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

Note 29. Reconciliation of loss after income tax to net cash used in operating activities

	Consolidated	
	2026 \$	2025 \$
Loss after income tax (expense)/benefit for the year	(1,681,790)	(871,350)
Adjustments for:		
Depreciation and amortisation	618,213	516,955
Net gain on disposal of plant and equipment	-	(35,770)
Net loss on disposal of subsidiary	482,674	-
Share-based payments	46,591	-
Gain on settlement of deferred consideration	(158,561)	-
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	(190,247)	110,646
Increase in contract assets	(11,346)	-
Decrease/(increase) in other assets	488	(1,864)
Increase in trade and other payables	1,171,630	225,532
Decrease in contract liabilities	-	(140,564)
Increase/(decrease) in provision for income tax	(196,888)	52,428
Decrease in deferred tax liabilities	(144,473)	(126,266)
Increase/(decrease) in employee benefits	33,465	(101,165)
Net cash used in operating activities	<u>(30,244)</u>	<u>(371,418)</u>

Bridge SaaS Limited
Notes to the consolidated financial statements
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Note 30. Earnings per share

	Consolidated	
	2026	2025
	\$	\$
<i>Earnings per share for loss from continuing operations</i>		
Loss after income tax attributable to the owners of Bridge SaaS Limited	<u>(1,336,182)</u>	<u>(810,457)</u>
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>199,859,200</u>	<u>191,024,359</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>199,859,200</u>	<u>191,024,359</u>
	Cents	Cents
Basic earnings per share	(0.67)	(0.42)
Diluted earnings per share	(0.67)	(0.42)
	Consolidated	
	2026	2025
	\$	\$
<i>Earnings per share for loss from discontinued operations</i>		
Loss after income tax attributable to the owners of Bridge SaaS Limited	<u>(345,608)</u>	<u>(60,893)</u>
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>199,859,200</u>	<u>191,024,359</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>199,859,200</u>	<u>191,024,359</u>
	Cents	Cents
Basic earnings per share	(0.17)	(0.03)
Diluted earnings per share	(0.17)	(0.03)
	Consolidated	
	2026	2025
	\$	\$
<i>Earnings per share for loss</i>		
Loss after income tax	(1,681,790)	(871,350)
Non-controlling interest	<u>(67,163)</u>	<u>(248,879)</u>
Loss after income tax attributable to the owners of Bridge SaaS Limited	<u>(1,748,953)</u>	<u>(1,120,229)</u>
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>199,859,200</u>	<u>191,024,359</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>199,859,200</u>	<u>191,024,359</u>
	Cents	Cents
Basic earnings per share	(0.88)	(0.59)
Diluted earnings per share	(0.88)	(0.59)

Bridge SaaS Limited
Notes to the consolidated financial statements
30 June 2026

Note 30. Earnings per share (continued)

At 30 June 2026, share options over ordinary shares were excluded from the calculation of the weighted average number of ordinary shares used in calculating diluted loss per share due to being anti-dilutive, as the Company reported a loss for both years.

Note 31. Share-based payments

During the year, the company issued a total of 8,500,000 options to a director as part of their remuneration. A total share based payment expense of \$46,591 has been recognised. The terms of the options are summarised below:-

- 1,000,000 option with a 6 month service condition from 1 December 2025. The options have an exercise price of \$0.03 and expire on 30 June 2029. These options had vested at 30 June 2026.
- 1,000,000 options with a 12 month service condition from 1 December 2025. The options have an exercise price of \$0.05 and expire on 30 June 2029. These options had not vested at 30 June 2026.
- 1,500,000 options with a 18 month service condition from 1 December 2025. The options have an exercise price of \$0.08 and expire on 30 June 2029. These options had not vested at 30 June 2026.
- 1,000,000 options which vest if the Consolidated Entity make a net profit tax of \$5,000,000 within 12 months. The options have an exercise price of \$0.08 and expire on 30 June 2029. These options had not vested at 30 June 2026. This vesting condition was not considered likely to be achieved and no expense has been recognised in relation to them.
- 2,000,000 options which vest if the Consolidated Entity make a net profit tax of \$10,000,000 within 18 months. The options have an exercise price of \$0.10 and expire on 30 June 2029. These options had not vested at 30 June 2026. This vesting condition was not considered likely to be achieved and no expense has been recognised in relation to them.
- 2,000,000 options with a 12 month service period from 1 December 2025. The options have an exercise price of \$0.10 and expire on 30 June 2029. These options had not vested at 30 June 2026.

Set out below are summaries of options granted under the plan:

2026

Grant date	Expiry date	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
26/06/2026	30/06/2029	\$0.030	-	1,000,000	-	-	1,000,000
26/06/2026	30/06/2029	\$0.050	-	1,000,000	-	-	1,000,000
26/06/2026	30/06/2029	\$0.080	-	2,500,000	-	-	2,500,000
26/06/2026	30/06/2029	\$0.100	-	4,000,000	-	-	4,000,000
			-	8,500,000	-	-	8,500,000
Weighted average exercise price			\$0.000	\$0.080	\$0.000	\$0.000	\$0.080

The weighted average remaining contractual life of options outstanding at the end of the financial year was 3 years.

Bridge SaaS Limited
Consolidated entity disclosure statement
As at 30 June 2026

Entity name	Entity type	Place formed / Country of incorporation	Ownership interest %	Tax residency
Bridge SAAS Limited	Parent Entity	Australia	-	Australia
Bridge Disability Support Pty Ltd	Body Corporate	Australia	100.00%	Australia

The Consolidated Entity Disclosure Statement has been prepared in accordance with the Corporations Act 2001. It includes certain information for each entity that was part of the consolidated entity at the end of the financial year.

Bridge SaaS Limited
Directors' declaration
30 June 2026

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Australian Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes comply with IFRS Accounting Standards as issued by the International Accounting Standards Board as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the financial year ended on that date;
- there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable; and
- the information disclosed in the attached consolidated entity disclosure statement is true and correct.

The directors have been given the declarations required by section 295A of the Corporations Act 2001.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors



Jason Falinski
Non-Executive Chairman

30 September 2026

BRIDGE SAAS LIMITED
INDEPENDENT AUDITOR'S REPORT

To the members of Bridge SaaS Limited

Opinion

We have audited the financial report of Bridge SaaS 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 on that date and notes to the consolidated 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:

- a) giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional & 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.

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BRIDGE SAAS LIMITED

INDEPENDENT AUDITOR'S REPORT (continued)

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial report, which indicates that the Group incurred a net loss of \$1,681,790 during the year ended 30 June 2026 and, as of that date, the Group's total liabilities exceeded its total assets by \$33,439. As stated in Note 1, these events or conditions along with other matters as set forth in Note 1 indicate that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern and therefore the Group may be unable to realise its assets and discharge its liabilities in the normal course of business. Our opinion is not modified in respect of this matter.

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 for the year ended 30 June 2026. 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.

Key Audit Matter – Disposal of Brightside Disability Support & Respite Pty Ltd – Note 9	How our Audit Addressed the Key Audit Matter
During FY2026, the Group disposed of its controlling interest in Brightside Disability Support & Respite Pty Ltd through a selective share buy-back transaction for a consideration of \$1.5 million. As a result, the Group lost control of Brightside effective 30 June 2026 and the subsidiary was deconsolidated from the Group. The accounting for the disposal was considered a key audit matter due to the significance of the transaction to the Group and the judgement involved in determining the accounting treatment, including the loss of control assessment and the deconsolidation of Brightside in accordance with AASB 10 <i>Consolidated Financial Statements</i>, calculation of the gain/loss on disposal and presentation as a discontinued operation in accordance with AASB 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>.	The audit procedures that we performed included but were not limited to the following: • We reviewed the “implementation agreement” for the disposal of Brightside and assessed whether the Group lost control of Brightside as at 30 June 2026. • We evaluated management’s assessment of the disposal transaction and the resulting deconsolidation accounting in accordance with AASB 10. • We re-performed management’s calculation of the loss on disposal, including the consideration received and the carrying value of the net assets disposed of. • We assessed whether the disposal of Brightside was appropriately disclosed in Note 8 to the financial statements as a discontinued operation in accordance with AASB 5.

BRIDGE SAAS LIMITED

INDEPENDENT AUDITOR'S REPORT (continued)

Key Audit Matter – Revenue Recognition – Note 5	How our Audit Addressed the Key Audit Matter
The Group's revenue primarily comprises of revenue for support services provided under the National Disability Insurance Scheme (NDIS). This was considered to be a key audit matter given the significance of revenue to the Group's results and performance.	The audit procedures that we performed included but were not limited to the following: • We documented and assessed the processes and controls in place to recognise revenue; • We verified a sample of revenue transactions and associated receipts, service agreements, and applicable NDIS pricing arrangements to determine whether they were accurately accounted for; • We reviewed the Group's revenue recognition policy noting that services are recognised at a point in time, and ensured that these revenue streams were accounted for in accordance with AASB15 <i>Revenue from Contracts with Customers</i>; and • We assessed the appropriateness of the disclosures included in Note 5 to the financial statements.

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

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

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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

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

BRIDGE SAAS LIMITED

INDEPENDENT AUDITOR'S REPORT (continued)

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 Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/media/bwvjcgre/ar1_2024.pdf. This description forms part of our auditor's report.

BRIDGE SAAS LIMITED

INDEPENDENT AUDITOR'S REPORT (continued)

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 Bridge Saas 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.

In.Corp Audit & Assurance Pty Ltd



Graham Webb

Director

Sydney, 30 September 2026

Bridge SaaS Limited
Shareholder information
30 June 2026

The shareholder information set out below was applicable as at 22 September 2026.

Distribution of equitable securities

Analysis of number of equitable security holders by size of holding:

	Ordinary shares	
	Number of holders	% of total shares issued
1 to 1,000	11	-
1,001 to 5,000	6	0.01
5,001 to 10,000	56	0.27
10,001 to 100,000	110	2.38
100,001 and over	98	97.34
	281	100.00
Holding less than a marketable parcel	137	1.10

Equity security holders

Twenty largest quoted equity security holders

The names of the twenty largest security holders of quoted equity securities are listed below:

	Ordinary shares	
	Number held	% of total shares issued
MR LACHLAN ANGUS JAMES DYKES	39,951,854	19.99
MAVI HOLDINGS LIMITED	19,801,887	9.91
TAC PROFESSIONAL SERVICES PTY LTD	16,574,826	8.29
035 CAPITAL PTY LTD	10,000,000	5.00
RIMOYNE PTY LTD	9,057,876	4.53
TACT ON KENT PTY LTD	8,688,679	4.35
MR TERENCE ANTHONY CLEE	8,504,211	4.26
GGs ADMINISTRATION PTY LTD (GGs FAMILY A/C)	6,420,333	3.21
MR PETER JAMES DYKES	6,000,000	3.00
MR PETER JAMES DYKES	5,187,156	2.60
TAC PROFESSIONAL SERVICES PTY LTD	4,400,000	2.20
HAB INVESTMENTS AUST PTY LTD (HAB FAMILY A/C)	4,166,666	2.08
MR CRAIG PEARSON	3,500,000	1.75
MR DAVID RICHARD GREER	3,051,067	1.53
MOLO CAPITAL PTY LTD (JAMIE MYERS FAMILY A/C)	2,901,067	1.45
CADEX PETROLEUM PTY LIMITED	2,848,145	1.43
MR PETER TORNEY	2,712,000	1.36
MR GEORGE KARANTZIAS & MRS HELEN KARANTZIAS & MR PETER MATTHEW KARANTZIAS (KARANTZIAS SUPER FUND A/C)	2,700,000	1.35
MS ELISABETH CATHERINE FLORENCE DYKES	2,400,000	1.20
MR ADAM MONAGHAN	2,000,000	1.00
	160,865,767	80.49

Unquoted equity securities

There are 8,500,000 unquoted options over ordinary shares.,

Bridge SaaS Limited
Shareholder information
30 June 2026

Substantial holders

Substantial holders in the Company are set out below:

	Ordinary shares	
	Number held	% of total shares issued
MR LACHLAN ANGUS JAMES DYKES	39,951,854	19.99
MAVI HOLDINGS LIMITED	19,801,887	9.91
TAC PROFESSIONAL SERVICES PTY LTD	16,574,826	8.29
035 CAPITAL PTY LTD	10,000,000	5.00

Voting rights

The voting rights attached to ordinary shares are set out below:

Ordinary shares

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Options

Options do not have voting rights.

There are no other classes of equity securities.