Annual Report
FY25

motio

motio

Contents

motio

Letter from the CEO

Dear Motio Shareholders,

- **Revenue $9.377M +30.0%**
- **CASH EBITDA[1] increased to $1.939M +291%**
- **Sale of SPAWTZ Software**
- **Strengthened cash position**

By any measure, FY25 has been an exceptional year for Motio, and on behalf of the Board and the team, I thank you for your continued support of the business.

The year began with strong momentum, underpinned by the rewards of our enhanced sales and marketing approach across all networks, with Health leading the way. This momentum carried throughout the year, culminating in a record-breaking June quarter (Q4), our most successful on record and a true credit to the dedication of our people.

As we communicated throughout FY25, this was a year in which Motio committed to cash generation. The company has strengthened its cash position with positive cash flows additional to the SPAWTZ divestment, delivering clear proof of our capability as both a sustainable business and a credible channel for brand investment. This has reflected the team's ability to consistently raise the bar.

We are fortunate to have an incredible team at the core of Motio, many of whom have been with the business for some time. Their commitment, passion, and drive to deliver quality outcomes has not gone unnoticed. Importantly, much of our Board, management, and broader team are also shareholders and with confidence I can say we are all aligned in our commitment to building a sustainable, and profitable business, with a clear focus on driving shareholder value.

Outlook

FY26 will be a year that we solidify our position, building on the momentum of a record FY25.

Our priority remains on driving cash generation while maintaining a disciplined focus on sustainable growth. Although our networks are already commanding strong attention in long-dwell environments, we continue to enhance them through innovation in content, expanded access for commercial partners, and a deepened focus on audience experience, all designed to retain and grow brand investment in our channels.

As I have noted previously, an improved share price is providing confidence for Motio to fully leverage its listed position, pursuing both organic initiatives and acquisitive opportunities as they become available. The Board continues to evaluate these potential opportunities that are cash flow positive and accretive to the Motio business.

Letter from the CEO

Spawtz divestment

Since the divestment of Spawtz, Motio has successfully extinguished debt and strengthened its balance sheet, while maintaining valuable strategic ties with the Spawtz business and its people. The transaction was well executed, with a smooth transition and finalisation process ably supported by our Finance and IT teams. Importantly, we continue to collaborate with the Spawtz team on opportunities that align with and enhance our collective commercial objectives.

Community support

Our community support this year has been significant and the team is proud to have supported numerous non-profit and charity campaigns this year, including initiatives with Hello Sunday Morning, Unlimited, Citizens of the Reef, Mood Tea, The Bloody Good Tour, Remembrance Day, Pass-It-On Clothing and our continued partnership with the Black Dog Institute (BDI).

Supporting charities with purpose is a passion point that the team marks as highly valued as part of our work at Motio.

Strategic focus

We have most certainly delivered on the goals and strategic focus set out by the Board for FY25 and this year continues to be bottom line focused as we continue to reinforce and enhance our strategy.

I would like to extend my thanks to the Board and, most importantly, to the Motio team for their dedication. We continue to be successful and I am incredibly proud of what we have achieved.

I look forward to continuing the growth and success of the business into FY26.

On behalf of the Board and the team,

Adam Cadwallader
Managing Director & CEO
adam@motio.com.au

1. See Notes to financial statements – Note 6: Segment reporting

motio

Corporate Directory

Directors & Officers

Jason Byrne	Non-Executive Chairman
Adam Cadwallader	CEO & Managing Director
Harley Grosser	Non-Executive Director

Company Secretary

Matthew Foy

Solicitors

JDK Legal
Level 5, 1 Castlereagh Street
Sydney NSW 2000

Registered Office

Level 8, 140 Arthur Street
North Sydney NSW 2060
T +61 2 7227 2277

Securities Exchange

Australian Securities Exchange Limited
(ASX) Home Exchange - Perth
ASX Code - MXO, MXOOA

Bankers

Westpac Banking Corporation
425 Victoria Avenue
Chatswood NSW 2067

Share Registry

Automic Pty Ltd
Level 5, 191 St Georges Terrace
Perth WA 6000
T +61 2 9698 5414
W www.automicgroup.com.au

Auditors

Nexia Sydney Audit Pty Ltd
Level 22, 2 Market Street
Sydney NSW 2000

Australian Company Number

ACN 147 799 951

Australian Business Number

ABN 43 147 799 951

Website

www.motio.com.au

Domicile and Country of Incorporation

Australia

The Directors submit their report on the consolidated entity (referred to hereafter as the Group) consisting of Motio Limited (the Company, Motio) and the entities it controlled for the year ended 30 June 2025. The financial statements were authorised for issued by the directors on 29 August 2025. The directors have the power to amend and reissue the financial statements.

motio.café

"Connects brands with professionals right in the middle of their daily coffee ritual. It's a moment of pause that millions of Australians share every day—one that's habitual, high-attention, and repeated often—offering advertisers consistent access to an audience that's both engaged and receptive."

Directors' Report

1

Directors and Company Secretary

The directors present their report on the consolidated entity consisting of Motio Ltd (Motio, MXO or the Company) and the entities it controlled (the consolidated entity or the Group) for the year ended 30 June 2025.

Jason Byrne – Non-Executive Chairman

Jason Byrne has 30 years' experience building technology businesses in a wide variety of industries - legal, procurement and logistics, e-commerce, offshore development, and wagering. In this time Jason has successfully commercialised and exited five businesses to listed/multi-national companies - Wolters Kluwer N.V. (AWS:WKL), Sonepar (French multinational), eCargo Ltd (ASX:ECG), Light & Wonder formerly Scientific Games Corporation (NASDAQ:LNW) and BetMakers Ltd (ASX:BET)

Jason was appointed as a Non-Executive Director for Underwood Capital Limited (ASX:UWC) on 1 August 2023.

Adam Cadwallader - Managing Director, CEO

Adam Cadwallader brings over three decades of experience in the media industry, including 25 years in the Out-of-Home (OOH) media and marketing sector. Most recently, he served as a member of the executive team at oOh!media Limited (ASX:OML), Australia's largest OOH company and an ASX 200-listed business.

Adam has a proven track record in building and marketing digital place-based networks, leading high-performing teams, and commercialising media, content, and data assets. His expertise in operating place-based networks and delivering results in media sales is well recognised across the industry.

In May 2024, Adam was appointed as a Non-Executive Director of the Outdoor Media Association of Australia.

Harley Grosser - Non-Executive Director

Harley Grosser is the Co-Founder and Co-CIO of HD Capital Partners, a Sydney based specialist small cap funds management company. Harley also has experience working at firms such as Bligh Capital and Pie Funds Management. Harley is currently a Director of ARC Funds Limited (ASX:ARC).

Directors' Report

Matthew Foy - Company Secretary

Matthew Foy is a Chartered Secretary and Fellow of Governance Institute Australia (GIA). Matthew is a professional company secretary and director with over 18 years experience facilitating public company compliance with core strengths in the ASX Listing Rules, transactional and governance disciplines. Matthew previously worked with the ASX as a Compliance Officer.

2

Directors' Shareholdings

The following table sets out each current Director's relevant interest in shares and rights or options to acquire shares of the Company or a related body corporate as at the date of this report.

	Fully Paid Ordinary Shares	Performance Rights	Performance Units
Jason Byrne	12,526,756	-	-
Adam Cadwallader	9,538,917	2,500,000	13,409,917
Harley Grosser	52,534,715	-	-
	74,600,388	**2,500,000**	**13,409,917**

3

Dividends

No dividend has been paid during the year and no dividend is recommended for the year.

Directors' Report

4

Directors Meetings

The following Directors' meetings (including meetings of committees of Directors) were held during the year and the number of meetings attended by each of the directors during the year were:

Directors	Directors' meetings eligible to attend (2025)	Directors' meetings attended (2025)
Jason Byrne	6	6
Adam Cadwallader	6	6
Harley Grosser	6	6

The functions of the Audit and Remuneration Committee are currently undertaken by the full Board. For details of the functions of the Board, Audit Committee and Remuneration Committee, please refer to the Corporate Governance Statement on the Company's website.

5

Principal Activities

Motio is a leading force in Digital Place-Based Media and Audience Experience, redefining how brands connect with audiences through its high-impact, data-driven network. The company combines the best of Out-of-Home, Digital, and Video to deliver dynamic, hyper-relevant content into environments with naturally high dwell times — including cafés, medical centres, indoor sports centres, and bar/pub venues. These are places where audiences are engaged, receptive, and ready to act.

With more than 1,200 state-of-the-art digital displays across over 900+ locations, Motio's network is powered by first-party data and advanced location intelligence technology to deliver unmatched targeting precision and measurable ROI for brands. By fusing the storytelling power of video, the immediacy of digital, and the proven impact of place-based Out-of-Home, Motio creates campaigns that aren't just seen — they're remembered.

In FY2025, Motio accelerated its diversification, expanded its reach, and advanced key growth milestones. The business strengthened its market position through innovation, operational discipline, and strategic partnerships, continuing to unlock new revenue streams and audience opportunities.

Motio's mission is clear: to build a growth-led, market-leading business of significance — delivering powerful audience engagement, tangible results, and long-term value for shareholders, customers, and partners.

Directors' Report

6

Review of Operations

The Out-of-Home (OOH) sector maintained strong momentum in FY25, with Motio delivering record performance — achieving its highest-ever quarterly revenue in Q1 and exceeding it again in Q4.

Industry data from the Outdoor Media Association (OMA.org.au) confirms continued growth in both total and digital OOH revenue, with digital formats — representing 100% of Motio's inventory — now the dominant contributor to sector earnings. This reinforces Motio's position at the forefront of the fastest-growing segment in the market.

Motio's competitive edge lies in delivering exceptional value for its commercial property partners through high-quality, contextually relevant content that leverages the natural dwell times of its environments. This approach ensures advertisers achieve powerful audience connections while respecting the time and attention of viewers.

With more than 1,200 digital displays across four place-based channels nationwide, Motio is well positioned to capture further market share and deliver sustained growth for shareholders, partners, and clients.

Growing our audiences

Motio continues to expand, refine, and monetise its portfolio of asset groups. The Company's strengthened network operates under a revenue-per-location model, enabling fast, data-driven evaluation of sites on both a revenue and operational basis. Media locations are in constant development and review, ensuring performance is maximised and underperforming sites are optimised or replaced.

Motio's audiences continue to grow, now reaching more than 6.5 million people every month across Australia.

Reaching customers and enhancing the Audience Experience

Motio's commitment to delivering value for our partners, alongside our ever-increasing focus on the Audience Experience across diverse environments, places strong emphasis on premium editorial content and high-quality access to our displays for our commercial property partners. All Motio displays feature curated content designed to engage audiences, complemented by the flexibility for partners to publish their own material in real time via our Creator platform — a highly successful addition to our offering.

Directors' Report

Creator provides our partners — from single café owners to large medical centre portfolios — with a direct line to their customers. Commercial property partners can instantly update promotions, display daily specials, and make live content changes, including managing fully editable menu boards, court assignments and fixtures, or even information on doctors available in medical centres, ensuring relevance at every touchpoint.

The audience experience remains a cornerstone of our approach, and the combination of Creator with our enhanced editorial programming has transformed our platform into a dynamic communication and marketing channel. This integrated capability drives customer engagement, strengthens partner relationships, and continues to be a key driver of Motio's commercial growth and innovation.

Motio Health

Motio Health operates in 500+ locations with more than 700 digital displays Australia-wide, reaching millions of Australians in high-dwell-time medical environments. Of all Motio's networks, Health offers the most diverse and resilient range of revenue streams, including National campaigns, Direct sales, Programmatic trading, and Local advertising — ensuring a balanced and sustainable commercial foundation.

Our network delivers a mix of high-quality editorial content, targeted advertising, and locally relevant centre information directly to people in medical centre waiting areas. This unique combination creates a highly attentive audience environment for advertisers while providing valuable, timely information for patients.

The network is continually refreshed and reviewed to ensure both content and operations remain at the highest standards. This reliability — among the best in the Out-of-Home industry — is the result of significant investment in technology, proactive maintenance, and the dedication of our operations and content teams. Their work ensures that Motio Health not only meets but consistently exceeds the expectations of our commercial partners, medical centre operators, and audiences alike.

Motio Hospitality

Motio Hospitality unites two dynamic, high-engagement networks — Motio Café and Motio Venue — connecting brands with audiences in long-dwell, socially active environments. Both networks leverage premium locations, curated content, and advanced technology to create powerful moments of influence for advertisers while delivering valuable communication tools for our commercial partners.

i. **Motio Café**

   Motio Café captures audiences during one of the most habitual and predictable moments of the day — waiting for their coffee. With over 200 cafés in our network, located in CBD hubs and high socio-economic suburban centres.

Directors' Report

Motio Café delivers extended communication opportunities to professionals across small, medium, and large businesses in high-value metro environments.

The network has quickly attracted major brands targeting these audiences, many of which have returned to the space due to Motio's unique content programming, proven network reliability, and verified audience reach.

Through our evolving **Creator** program, café owners can extend their own marketing directly onto the displays — from daily specials to local events — significantly increasing the relevance and impact of our platform. Creator has also introduced fully editable digital menu boards as a permanent feature, enhancing partner value and strengthening long-term relationships within the café sector.

ii. Motio Venue

Motio Venue complements the Café network, operating across 120 licensed bars and pubs nationwide. Designed to connect brands with patrons during high-attention moments, the network delivers bold, engaging content to consumers while they wait at the bar — an ideal time and setting for impactful brand messaging.

This year saw the launch of **Grip TV**, a dedicated content channel featuring captivating, sound-off video tailored specifically for licensed venue environments. Venues also benefit from our self-publishing capabilities, enabling them to promote their own events, specials, and announcements alongside Motio's editorial content and advertising partners.

Motio Play

Motio Play operates in more than 120 indoor sports venues across Australia which is a significant increase due to the new addition of the PCYC NSW joining the national Play network. The Play network is one of the strongest media channels for the 14-24 year old audience as well as families and community groups in long-dwell recreational environments. Motio Play provides brands with the opportunity to connect in a uniquely engaged setting where people play for fun.

Motio Play offers a distinctive blend of revenue streams, including National campaigns, Direct sales, Programmatic trading, and Local partnerships with sporting centres — ensuring both diversification and sustainable growth.

Motio Play provides a dynamic mix of live sports content, targeted advertising, and locally relevant venue information. This combination creates a highly attentive and receptive audience environment for advertisers, while enhancing the experience for players and spectators.

Like all Motio networks, Motio Play is continually updated and maintained to a high standard. Investment in technology, proactive service, and the dedication of our operations and content teams ensure reliability and consistency. This commitment allows Motio Play to exceed the expectations of commercial partners, sporting venue operators, and audiences alike.

Directors' Report

Spawtz

Spawtz, the software and payments part of the business was sold by Motio Ltd on 31 March 2025.

Sustainability

Motio's purpose is to enhance experiences for its audiences and make the places we operate better with us than without.

This year, we have increased our focus on sustainability and social governance (ESG). The Motio team has continued to develop our sustainable approach, making ESG a priority within the business. Our focus is to reduce our emissions through the continuous evaluation of screen time. Motio's remote display capabilities have enabled the depowering of displays outside operating hours, a significant effort that will continue. We strive for carbon neutrality and believe we have the capability to achieve quality outcomes with continued focus, particularly on the management of carbon change vulnerabilities.

Corporate

Options Lapse

On 16 July 2024 the Company advised 13,600,000 unvested performance rights lapsed.
On 16 July 2024 the Company advised 7,938,461 unvested performance options lapsed.
On 30 November 2024 the Company advised 112,500 vested performance rights lapsed.

Release from Escrow

No securities are subject to escrow.

Unmarketable parcel Share Sale

In FY25, Motio completed an unmarketable parcel share sale facility. 1,557,479 shares at $0.028 per share held by shareholders with a value of less than $500 (unmarketable Parcel) were sold to new and existing shareholders. Following completion of this facility, the Company had approximately 435 Shareholders on its register.

Directors' Report

Corporate Governance

The Board of Directors of Motio Limited is responsible for the corporate governance of the consolidated entity. The Board of Directors guides and monitors the business and affairs of Motio Limited on behalf of the shareholders by whom they are elected and to whom they are accountable.

Motio's corporate governance practices were in place throughout the year ended 30 June 2025 and were compliant with the ASX Governing Council's best practice recommendations, unless otherwise stated.

Information on Corporate Governance is available on the Company's website at: https://www.motio.com.au/investor/governance/

7

Financial Results

The cash and cash equivalents as at 30 June 2025 totalled $2,651,901 (2024: $989,739). The net asset position as at 30 June 2025 was $5,098,374 (2024: $4,418,886). The net profit after tax for the year attributable to the members of the Group was $116,182 (2024: net loss after tax of $2,082,888). The net profit is as a result of transformative investment in network, infrastructure, content and our team, achieving a 30% revenue growth.

8

Significant changes in the State of Affairs

On 31 March 2025, Motio sold Spawtz Pty Ltd and its subsidiaries Liquid Thinking Ltd & Motio NZ Tapui Ltd for consideration of $1,350,000 resulting in a profit on disposal before income tax of $151,853. Motio will enhance its focus on the core Media business and develop the growing motio.play media channel.

Other than matters noted above, there have been no other significant changes in the state of affairs of the Group during the financial year.

9

Events Since the End of the Financial Year

Other than matters disclosed in the financial statements, no matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect:

i. the Group's operations, or
ii. the results of those operations, or
iii. the Group's state of affairs

in future financial years.

10

Likely Future Developments, Prospects and Expected Results of Operations

Directors continue to actively investigate other market opportunities to build our network and improve the audience experience of our business partners.

11

Risk Management

The Company pro-actively manages risks such as strategic risk, operational and financial risk. The Board has quality reporting oversight in place to ensure management's objectives and activities are consistent with risk management direction by the Board. This includes Board approval of:

- Motio's strategic plan and operational objectives
- Motio's policies regarding governance, conduct and other risks
- Motio's annual financial forecasts and operating budgets
- All projects which are outside of approved capital or approved strategic plans.

Key Risks

The Company considers the following as being the most relevant risks to the business achieving its strategic, operational and financial targets:

Business Element	Description of risk and the Company's mitigation
External economic conditions	The Company operates in Australia for media. Many of our Advertisers are global companies with expenditure possibly affected by economic conditions in areas outside of Australia. A general disruption or downturn in economic conditions such as consumer spending or the media industry specifically, may impact revenues. This may have an impact on operating revenue as 80%+ of Motio's baseline operating costs have a fixed component.
Evolving market demands	Motio's business is dependent on its continued ability to adapt to changes in the sectors it operates. This includes the growth of the Place Based sector and continued ability to adapt to changes in the media landscape, including meeting evolving customer advertising. The Board oversees key changes in the media landscape and the appropriateness of management's response to such changes.
Acquisitive growth	Acquisitions may not deliver projected benefits or value, and integrations may not be successful, resulting in interruptions to the achievement of business strategy. The Motio team has significant experience managing business integrations and where appropriate, appoints project managers to assist with the management and delivery of integration programs. As required, Management regularly reports against the performance of the integration and the new business to the Board.

Directors' Report

Business Element	Description of risk and the Company's mitigation
Continuing business arrangements	Motio's ability to continue normal business operations may be adversely affected by a range of external and internal risks, including but not limited to: inability of employees to access key technology operating systems, access by employees and contractors to maintain physical advertising assets across Australia and severe widespread reductions in audiences for advertising assets across Australia resulting in a significant short term loss of revenue, in a pandemic environment where the government puts restrictions on public movement. Motio has strategies to mitigate specific risks: Work, health, safety and environmental, all of which could give rise to a Business Continuity risk. Motio's advertising assets are diversified across numerous locations. The majority of Motio's revenues are from national advertisers who use multiple audience environments. As a result, Motio has limited business continuity concentration risk for localised advertising assets. Business continuity risk could arise as a result of widespread sustained impact to assets and audiences.
Employee culture and retention	Motio has a youthful and entrepreneurial culture which embraces colleagues as individuals as well as contributors. This culture has enabled Motio to grow continually over the past 5 years. Business structure and employee capability may not continue to evolve to meet the growing changes and complexity in the products, market, agencies and emerging digital environment. This failure may negatively impact the innovative and entrepreneurial culture of the Company and the ongoing relevance and performance of Motio within the market. As the business evolves, structure, culture and capability are carefully assessed to ensure they align to the business strategy and have the agility to adapt to new favourable opportunities. Employee retention enables Motio's growing performance and delivery of its strategy and competitive success. Significant loss of employees and particular capabilities over a short period could impact the Company's ability to operate effectively or achieve its revenue targets. Motio undertakes organisational planning for key roles. Retention and succession activities and outcomes are regularly reviewed by the Board.

12

Environmental Regulations

The Group is not subject to any significant environmental regulations under either Commonwealth or State legislation in Australia or other countries where the company's subsidiaries operate. The Board of Directors is not aware of any breach of environmental requirements as they apply to the Group.

13

Remuneration Report (Audited)

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

A. Remuneration Governance
B. Remuneration Structure
C. Details of Remuneration
D. Remuneration Policy
E. Equity Instruments Issued on Exercise of Remuneration Options
F. Value of Options to Directors
G. Equity Instruments Disclosures Relating to Key Management Personnel
H. Performance Rights
I. Performance Options
J. Additional Statutory Information

The information provided in this remuneration report has been audited as required by section 308(3C) of the Corporations Act 2001. The remuneration arrangements detailed in this report are for the directors and key management personnel of the Group as follows:

Jason Byrne	Non-Executive Chairman
Adam Cadwallader	Managing Director, CEO
Harley Grosser	Non-Executive Director

Use of remuneration consultants

During the year the Company did not employ services of consultants to review its existing remuneration policies.

Directors' Report

Voting and comments made at the Company's 2024 Annual General Meeting

The Company received 94.13% of "yes" proxy, plus proxy discretion votes on its remuneration report for the 2024 financial year, inclusive of discretionary proxy votes. The Company did not receive any specific feedback at the AGM or throughout the year on its remuneration practices.

A. Remuneration Governance

Key management personnel have authority and responsibility for planning, directing and controlling the activities of the Group. Key management personnel comprise the Directors of the Group and Executives of the Group. The performance of the Group depends upon the quality of its key management personnel. To prosper the Group must attract, motivate and retain appropriately skilled directors and executives.

The Group's broad remuneration policy is to ensure the remuneration package properly reflects the person's duties and responsibilities and that remuneration is competitive in attracting, retaining and motivating people of the highest quality. The Group does not engage the services of any remuneration consultants.

B. Remuneration Structure

Renumeration Structure

The remuneration of non-executive directors consists of Directors' fees, payable in arrears. They serve on a month to month basis and there are no termination benefits payable. They do not receive retirement benefits but are able to participate in share option-based incentive programs in accordance with Group policy.

Directors are paid consulting fees on time spent on Group business, including reasonable expenses incurred by them on business of the Group, details of which are contained in the Remuneration Table disclosed in Section C of this Report.

Remuneration of directors is based on fees approved by the Board of Directors and is set at levels to reflect market conditions and encourage the continued services of the Directors.

Non-executive directors' fees are determined within an aggregate directors' fees pool limit, which will be periodically recommended for approval by shareholders. The maximum currently stands at $250,000 per annum as per the Group's constitution and may be varied by ordinary resolution of the shareholders in general meeting.

C. Details of Remuneration

The key management personnel of the Group are the Directors and management of Motio Limited detailed in the table below. Details of the remuneration of the key management personnel of the Group are set out below:

2025

	Short-term benefits			Long-term benefits					
Director	Salary & fees $	Cash bonus $	Annual Leave $	Long Service Leave $	Super-annuation $	Other $	Options/ Rights expensed $	Total $	Percentage remuneration consisting of performance options/rights for year
Jason Byrne	25,000	-	-	-	-	-	-	25,000	0%
Adam Cadwallader	346,693	100,000	(2,631)	4,915	29,932	-	209,722	688,631	30%
Harley Grosser	25,000	-	-	-	-	-	-	25,000	0%
	396,693	**100,000**	**(2,631)**	**4,915**	**29,932**	**-**	**209,722**	**738,631**	**28%**

2024

	Short-term benefits			Long-term benefits					
Director	Salary & fees $	Cash bonus $	Annual Leave $	Long Service Leave $	Super-annuation $	Other $	Options/ Rights expensed $	Total $	Percentage remuneration consisting of performance options/rights for year
Jason Byrne	25,000	-	-	-	-	-	95,633	120,633	79%
Adam Cadwallader	317,419	-	(4,260)	5,258	32,716	-	144,206	495,339	29%
Harley Grosser	25,000	-	-	-	-	-	144,975	169,975	85%
Justus Wilde (1)	12,500	-	-	-	-	-	30,136	42,636	71%
	379,919	**-**	**(4,260)**	**5,258**	**32,716**	**-**	**414,950**	**828,583**	**50%**

(1) Justus Wilde, Executive Chairman resigned on 11 January 2024

D. Remuneration Policy

Directors

Total board fees for all Directors is not to exceed $250,000 per annum as approved by shareholders. This does not include Consulting Fees.

Directors were entitled to a fixed fee for their services of $25,000 per annum (excl. GST) for services performed. These fees are paid monthly.

Managing Director, CEO - Adam Cadwallader

Adam Cadwallader's Executive Services Agreement (ESA) with the Company specifies an annual salary of $275,000 plus statutory superannuation and car allowance of $20,000. In addition, sales commissions up to $25,000 subject to reaching sales targets and a cash bonus of up to $100,000 inclusive of super subject to trading performance criteria is also granted. Either party may terminate the agreement by giving six months notice.

E. Equity Instruments Issued on Exercise of Remuneration Options

During the year, no ordinary shares were issued to Directors due to exercising remuneration options (2024: nil).

No equity instruments were issued during the year to key management personnel due to exercising remuneration options (2024: nil).

F. Value of Options to Directors

During the year, at the AGM, Adam Cadwallader was granted performance units totalling 13,409,917 over 3 years with vesting hurdles of a 90-day VWAP prior to 30 June and a share price hurdle growth rate 10% p/a.

No other performance options were issued during the year to Directors or key management (2024: nil).

G. Equity Instruments Disclosures Relating to Key Management Personnel

Share holdings

The numbers of shares in the Company held during the financial year by each Director and other key management personnel of the Group are set out below.

2025

Directors	Opening Balance	Received as Remuneration	Acquired Shares During Year	Net Change Other	Closing Balance
Jason Byrne	12,526,756	-	-	-	12,526,756
Adam Cadwallader	9,538,917	-	-	-	9,538,917
Harley Grosser	52,002,194	-	532,521	-	52,534,715
	74,067,867	**-**	**532,521**	**-**	**74,600,388**

2024

Directors	Opening Balance	Received as Remuneration	Acquired Shares During Year	Net Change Other	Closing Balance
Jason Byrne	11,901,756	-	625,000	-	12,526,756[(1)]
Adam Cadwallader	6,280,634	-	3,258,283	-	9,538,917
Harley Grosser	51,852,194	-	150,000	-	52,002,194
Justus Wilde	3,003,516	-	164,859	-	3,168,375
	73,038,100	**-**	**4,198,142**	**-**	**77,236,242**

(1) Includes 3,768,081 of shares issued to JJ Ventures Limited. Both Messrs Wilde and Byrne are both 50% shareholders of JJ Ventures Limited.

H. Performance Rights

The numbers of performance rights in the Company held during the financial year by each Director and other key management personnel of the Group are set out below.

2025

Directors	Opening Balance	Received as Remuneration	Exercised During Year	Expired During Year	Closing Balance
Jason Byrne	3,600,000	-	-	(3,600,000)	-
Adam Cadwallader	6,000,000	2,500,000[(1)]	-	(6,000,000)	2,500,000
Harley Grosser	-	-	-	-	-
	9,600,000	**2,500,000**	**-**	**(9,600,000)**	**2,500,000**

(1) 2,500,000 performance rights were granted at grant date and fully vested on 1 July 2025.

2024

	Opening Balance	Received as Remuneration	Exercised During Year	Expired During Year	Closing Balance
Jason Byrne	3,600,000	-	-	-	3,600,000[(2)]
Adam Cadwallader	6,000,000	-	-		6,000,000
Harley Grosser	-	-	-	-	-
Justus Wilde	2,400,000	-	-	(2,400,000)	-
	12,000,000	**-**	**-**	**(2,400,000)**	**9,600,000**

(2) The 3,600,000 performance rights allocated to Jason Byrne are held by JJ Ventures Limited of which Messrs Wilde and Byrne are both 50% shareholders.

I. Performance Options

The numbers of performance options in the Company held during the financial year by each Director and other key management personnel of the Group are set out below.

2025

	Opening Balance	Received as Remuneration	Expired During Year	Net Change Other	Closing Balance
Jason Byrne	-	-	-	-	-
Adam Cadwallader	-	13,409,917[1]	-	-	13,409,917
Harley Grosser	7,938,461	-	(7,938,461)	-	-
	7,938,461	**13,409,917**	**(7,938,461)**	**-**	**13,409,917**

(1) 13,409,917 performance units were granted on grant date. At reporting date, 1,512,903 vested, with the remainder still unvested.

2024

	Opening Balance	Received as Remuneration	Expired During Year	Net Change Other	Closing Balance
Jason Byrne	1,251,945	-	(1,251,945)	-	-
Adam Cadwallader	741,349	-	(741,349)	-	-
Harley Grosser	21,629,057	-	(13,690,596)	-	7,938,461
Justus Wilde[2]	303,411	-	(303,411)	-	-
	23,925,762	**-**	**(15,987,301)**	**-**	**7,938,461**

(2) Justus Wilde resigned as Non-Executive Chairman on 11 January 2024

J. Additional statutory information

Relationship between remuneration and the Group's performance

The following table shows key performance indicators for the key management personnel (KMP) over the past five years:

	2025	2024	2023	2022	2021
Profit/(Loss) for the year	$116,182	($2,082,888)	($1,783,720)	($3,672,842)	($373,507)
Closing Share Price	4.10 cents	1.80 cents	3.20 cents	4.70 cents	9.90 cents
KMP Incentives	$309,722	$385,080	$489,905	$510,630	$159,255
Total KMP Remuneration	$738,631	$798,713	$977,569	$1,038,579	$608,963

End of Audited Remuneration Report

Directors' Report

14

Shares Under Option

The following classes of options over unissued ordinary shares of the Group under option at the date of this report is set out below:

Motio Ltd

Expiry date	Exercise price	Number under options	Grant date
30-Jun-27	-	4,469,973	11-Dec-24
30-Jun-26	-	4,469,972	11-Dec-24
30-Jun-25	-	4,469,972	11-Dec-24
26-Jul-27	7.00 cents	6,000,000	26-Jul-23
26-Jul-26	5.25 cents	4,000,000	26-Jul-23

On 16 July 2024, 7,938,461 options lapsed. See Note 30(b) – Share based payments.

15

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 Group, or to intervene in any proceedings to which the Group is a party, for the purposes of taking responsibility on behalf of the Group for all or part of those proceedings.

16

Indemnifying Officers

During the financial year, the Group insured the Directors and Officers of the Company and its controlled entities against potential liability incurred to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability insurance and the amount of the premium.

The Group has not otherwise, during or since the financial year, indemnified or agreed to indemnify an officer or auditor of the Group against a liability incurred by the auditor.

Directors' Report

17

Audit & Non-Audit Services

Details of the amounts paid or payable to the auditor for audit and non-audit services provided during the year are disclosed in note 25 Remuneration of Auditors. In FY25, there were no non-audit services provided by Nexia Sydney Audit Pty Ltd or its associated entities.

The Company may decide to employ the auditor on assignments additional to their statutory audit duties where the auditor's expertise and experience with the Company and/or Group are important.

The Board of Directors has considered the position and is satisfied that the provision of the non-audit services is compatible with the general standard of independence for auditors imposed by the Corporations Act 2001. The directors are satisfied that the provision of non-audit services by the auditor did not compromise the auditor independence requirements of the Corporations Act 2001 for the following reasons:

i. All non-audit services have been reviewed by the Board of Directors to ensure they do not impact the impartiality and objectivity of the auditor, and

ii. None of the services undermine the general principles relating to auditor independence as set out in APES 110 Code of Ethics for Professional Accountants.

18

Auditor's Independence Declaration

The Auditor's Independence Declaration for the year ended 30 June 2025 has been received and can be found on page 28.

Signed in accordance with a resolution of the Board of Directors

Adam Cadwallader
CEO & Managing Director
Sydney, New South Wales
29 August 2025

motio.health

"The Motio Health network brings quality editorialised content into practices across Australia, respecting the clinical and administrative teams whilst producing patient centric information. The Motio team produces and curates a wide span of content with essential health information at its core. The result is a channel that feels fresh and engaging, avoiding the monotony of traditional broadcast loops, integrating information and brands in a way that is natural, relevant and informative."

Nexia Sydney Audit Pty Ltd
Level 22, 2 Market Street
Sydney NSW 2000
PO Box Q776
QVB NSW 1230
E: info@nexiasydney.com.au
P: +61 2 9251 4600
F: +61 2 9251 7138

nexia.com.au

To the Board of Directors of Motio Limited

Auditor's Independence Declaration under section 307C of the *Corporations Act 2001*

As lead auditor for the audit of the consolidated financial statements of Motio Limited for the financial year ended 30 June 2025, I declare that to the best of my knowledge and belief, there have been no contraventions of:

(a) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and

(b) any applicable code of professional conduct in relation to the audit.

Yours sincerely

Nexia

Nexia Sydney Audit Pty Ltd

Stephen Fisher
Director

Dated: 29 August 2025
Sydney


NEW
25% OF YOUR DAILY PROTEIN NEEDS
NUTRI GRAIN
HIGH PROTEIN CRUNCH
Commitment
Resilience


NINTENDO SWITCH
Nintendo
Luigi's Mansion 2 HD
Out now

Consolidated Statement of Profit or Loss and Other Comprehensive Income

	Notes	30-Jun-25 $	30-Jun-24[1] $
Revenue from continuing operations	7	9,377,224	7,191,047
Other income	7	3,802	-
Cost of sales		(2,368,740)	(2,196,293)
Gross profit		**7,012,286**	**4,994,754**
Consulting and advisory fees		(78,250)	(39,848)
Corporate compliance		(106,794)	(58,042)
Directors fees and salaries	8	(543,545)	(412,633)
Finance costs	8	(219,366)	(254,155)
Insurance expenses		(62,023)	(66,064)
Personnel expense	8	(2,747,095)	(2,904,094)
Professional fees		(171,501)	(272,893)
Other expenses		(1,166,481)	(589,373)
Impairment of receivables		(9,997)	(42,245)
Amortisation	14	(833,640)	(993,715)
Depreciation	8	(694,801)	(781,189)
Share based payments – rights and options	8	(440,522)	(631,141)
Fair value gain/(loss) on contingent consideration		10,372	(30,198)
Loss on disposal of property, plant and equipment		(27,351)	(12,065)
Total expenses		**(7,090,995)**	**(7,087,656)**
Loss from continuing operations before income tax		**(78,709)**	**(2,092,902)**
Income tax expense	9	-	-
Loss from continuing operations		(78,709)	(2,092,902)
Net Profit from discontinued operations, net of tax	32	194,891	10,014
Net Profit/(loss) for the year		116,182	(2,082,888)
Other comprehensive income/(loss) for the year, net of tax			
Items that may be reclassified to profit or loss:			
Reversal of cumulative exchange differences on translation of discontinued foreign operations		10,537	-
Foreign exchange on translation of foreign subsidiaries		24,782	(44,646)
Total comprehensive profit/(loss) for the year		**151,501**	**(2,127,534)**
Earnings/(Loss) per share attributable to the ordinary equity holders of the company:		Cents	Cents
Basic and diluted loss per share - Continuing operations	29	(0.03)	(0.79)
Basic and diluted earnings per share - Discontinued operations	29	0.07	0.00
Basic and diluted profit/(loss) per share - Total		**0.04**	**(0.78)**

(1) Presentation of the comparative information has been restated due to a discontinued operation (see Note 32).

The above Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

Consolidated Statement of Financial Position

	Notes	30-Jun-25 $	30-Jun-24 $
Current Assets			
Cash and cash equivalents	10	2,651,901	989,739
Trade and other receivables	11	1,907,416	1,837,004
Financial assets	12	108,082	127,452
Other assets		46,811	79,782
Total Current Assets		**4,714,210**	**3,033,977**
Non-Current Assets			
Plant and equipment	13	853,944	1,117,631
Interests in associates	12	-	1
Intangibles	14	2,311,921	4,279,517
Right-of-use assets	15	254,581	381,871
Total Non-Current Assets		**3,420,446**	**5,779,020**
Total Assets		**8,134,656**	**8,812,997**
Current Liabilities			
Trade and other payables	16	1,408,510	1,530,157
Financial liabilities	17	931,350	602,943
Provisions	18	177,533	184,429
Current tax liability		9,837	13,723
Lease liability	19	140,910	122,386
Total Current Liabilities		**2,668,140**	**2,453,638**
Non-Current Liabilities			
Other payables	16	7,432	-
Financial liabilities	17	153,715	1,595,699
Provisions	18	45,826	42,696
Lease liability	19	161,169	302,078
Total Non-Current Liabilities		**368,142**	**1,940,473**
Total Liabilities		**3,036,282**	**4,394,111**
Net Assets		**5,098,374**	**4,418,886**
Contributed equity	20	23,357,066	23,107,803
Reserves	21	395,425	1,666,419
Accumulated losses	22	(18,654,117)	(20,355,336)
Total Equity		**5,098,374**	**4,418,886**

The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying notes.

Consolidated Statement of Changes in Equity

2025	Issued Capital $	Share-based Payment Reserve $	Options Premium Reserve $	Foreign Currency Translation Reserve $	Accumulated Losses $	Total Equity $
At 1 July 2024	23,107,803	1,701,738	-	(35,319)	(20,355,336)	4,418,886
Profit for the year	-	-	-	-	116,182	116,182
Exchange differences on translation of foreign operations	-	-	-	24,782	-	24,782
Reversal of cumulative exchange differences on translation of discontinued foreign operations	-	-	-	10,537	-	10,537
Total comprehensive profit for the year	**-**	**-**	**-**	**35,319**	**116,182**	**151,501**
Transactions with owners in their capacity as owners:						
Share based payments expense	-	420,522	-	-	-	420,522
Issue of shares - Tranche 3 Liquid Thinking deferred consideration (5,121,124 shares)	87,463	-	-	-	-	87,463
Issue of shares - Motio Management (853,939 shares)	20,000	-	-	-	-	20,000
Lapsed performance rights - Classes C/D/E	-	(1,139,894)	-	-	1,139,894	-
Lapsed performance rights - Class F	-	(9,162)	-	-	9,162	-
Lapsed performance options - MXOOPT03 / MXOOPT04 / MXOOPT05	-	(435,980)	-	-	435,980	-
Conversion of Class F performance rights to ordinary shares	56,700	(56,700)	-	-	-	-
Conversion of Class G performance rights to ordinary shares	85,100	(85,100)	-	-	-	-
Total Transactions with owners in their capacity as owners	**249,263**	**(1,306,314)**	**-**	**-**	**1,585,037**	**527,986**
At 30 June 2025	**23,357,066**	**395,425**	**-**	**-**	**(18,654,117)**	**5,098,374**

2024	Issued Capital $	Share-based Payment Reserve $	Options Premium Reserve $	Foreign Currency Translation Reserve $	Accumulated Losses $	Total Equity $
At 1 July 2023	22,884,857	1,267,079	134,536	9,327	(18,577,466)	5,718,333
Loss for the year	-	-	-	-	(2,082,888)	(2,082,888)
Exchange differences on translation of foreign operations	-	-	-	(44,646)	-	(44,646)
Total comprehensive loss for the year	**-**	**-**	**-**	**(44,646)**	**(2,082,888)**	**(2,127,534)**
Transactions with owners in their capacity as owners:						
Issue of shares - Tranche 2 Liquid Thinking deferred consideration (5,763,689 shares)	196,946	-	-	-	-	196,946
Issue of shares - Motio Executive (1,000,000 shares)	26,000	-	-	-	-	26,000
Share based payments expense	-	605,141	-	-	-	605,141
Lapsed performance rights	-	(170,482)	(134,536)	-	305,018	-
Total Transactions with owners in their capacity as owners	**222,946**	**434,659**	**(134,536)**	**-**	**305,018**	**828,087**
At 30 June 2024	**23,107,803**	**1,701,738**	**-**	**(35,319)**	**(20,355,336)**	**4,418,886**

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

motio

Consolidated Statement of Cash Flows

	Notes	30-Jun-25 $	30-Jun-24 $
Cash flows from operating activities			
Receipts from customers		11,937,631	8,797,543
Payments to suppliers and employees		(9,710,565)	(8,308,061)
Cash generated from operating activities		**2,227,066**	**489,482**
Interest received		3,802	1,307
Income taxes paid		-	(30,098)
Net cash inflow from operating activities	**28**	**2,230,868**	**460,691**
Cash flows from investing activities			
Payments for property, plant and equipment		(303,824)	(311,459)
Payments for intangibles		(45,144)	-
Proceeds from/(payments for) term deposits		19,370	(18,280)
Proceeds from sale of subsidiary (Spawtz), net of cash disposed of	32	1,215,000	-
Net cash inflow/(outflow) from investing activities		**885,402**	**(329,739)**
Cash flows from financing activities			
Interest paid		(191,495)	(239,106)
Repayment of borrowings		(1,113,578)	(169,459)
Lease payments		(149,035)	(141,430)
Net cash outflow from financing activities		**(1,454,108)**	**(549,995)**
Cash and cash equivalents at the beginning of the year		**989,739**	**1,408,782**
Net increase/(decrease) in cash and cash equivalents		1,662,162	(419,043)
Cash and cash equivalents at the end of the year	**10**	**2,651,901**	**989,739**

The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes.


nature's
winter warriors
Aussie Oranges


motio
Ostelin
ACTIVE LIFE?
YOU'LL NEED HEALTHY BONES
Ostelin
Calcium &
Vitamin D3
INCREASE CALCIUM INTAKE
MAINTAIN BONE STRENGTH
EXPERTS IN BONE HEALTH

Notes to the Consolidated Financial Statements

1

Reporting Entity

Motio Limited (the "Company" or "Motio") is a company limited by shares domiciled in Australia. The company was incorporated in 17 December 2010 and is listed on the Australian Securities Exchange (ASX: MXO) from 19 December 2014. The Company's registered office and principal place of business is at L8, 140 Arthur Street, North Sydney, NSW, 2060.

The Annual Financial Report (Consolidated Financial Statements) of the Company as at and for the year ended 30 June 2025 comprises the Company and its subsidiaries together referred to as the Group or consolidated entity. The comparative information represents the financial position of the Group as at 30 June 2025 and the Group's performance for the year 1 July 2024 to 30 June 2025.

The Group is a for-profit entity and is primarily involved in media, production and supply within Australia.

2

Basis of Preparation

a. Statement of Compliance

These consolidated financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (AASBs) (including Australian interpretations) adopted by the Australian Accounting Standards Board (AASB) and the Corporations Act 2001 (Cth). The consolidated financial statements comply with International Financial Reporting Standards (IFRS) and interpretations adopted by the International Accounting Standards Board (IASB).

The consolidated financial statements were approved and authorised by the Board of Directors on 29 August 2025.

b. Basis of measurement

These consolidated financial statements have been prepared on the historical cost basis, modified where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities.

Notes to the Consolidated Financial Statements

c. Functional and presentation currency

These consolidated financial statements are presented in Australian dollars, which is the Company's functional currency and the presentation currency of the Group.

d. Going concern

The consolidated financial statements have been prepared on a going concern basis, which contemplates the continuity of normal business activities and realisation of asset and settlement of liabilities in the ordinary course of business. Management has considered the Group's liquidity position, any risks to the cash flows and funding, and the Group's outlook.

The Directors considered financial forecasts, including forecast scenarios for at least 12 months from the date of the approval of the year-end financial statements. The forecasts support the preparation of the financial statements on a going concern basis, based on the consistent revenue growth from the Group's activities throughout the upcoming financial year.

e. Use of estimates and judgements

In preparing these consolidated financial statements, management has made judgements, estimates and assumptions that affect the application of the Group's accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year or in the year of the revision and future years if the revision affects both current and future years. In particular, information about significant areas of estimation, uncertainty and critical judgments used in applying accounting policies that have the most significant effect on the amounts recognised in the consolidated financial statements are described below:

i. Share-based payment arrangements

In relation to performance shares, the Group measures the cost of equity settled share-based payments at fair value at the grant date. The expense recognised in the Consolidated Statement of Profit or Loss and Other Comprehensive Income considers management's assessment of the associated performance milestones being achieved.

ii. Estimated impairment of non-current assets other than goodwill & other indefinite life intangible assets

The Group assesses impairment at each reporting date by evaluating conditions specific to the Group that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. The Directors believe no impairment trigger exists and the cash generating unit related to non-current assets continues to be profitable.

Notes to the Consolidated Financial Statements

iii. Deferred tax assets

The Group expects to have carried forward tax losses, which have not been recognised as deferred tax assets. The utilisation of tax losses is subject to the Group passing the required Continuity of Ownership and/or Same Business Test rules at the time the losses are expected to be utilised. Deferred tax assets are only recognised to the extent that it is probable that future maintainable profits will utilise the carry forward losses.

iv. 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, or technically obsolete, or assets have been abandoned or sold.

v. Goodwill and other indefinite life intangible assets

The consolidated entity tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill and other indefinite life intangible assets have suffered any impairment, in accordance with the accounting policy stated in note 4(f). The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. These calculations require the use of assumptions, including estimated discount rates based on the current cost of capital and growth rates of the estimated future cash flows. Refer to note 14 for further information.

vi. Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience, historical collection rates and forward-looking information that is available. The allowance for expected credit losses, as disclosed in note 11a, is calculated based on the information available at the time of preparation. The actual credit losses in future years may be higher or lower.

Notes to the Consolidated Financial Statements

3

Adoption of New and Revised Accounting Standards

The consolidated entity has adopted all new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Management assessed that these new or amended standards and interpretations had no material impact to the financial statements.

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 ending 30 June 2025. 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.

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 IAS 1 'Presentation of Financial Statements', with many of the original disclosure requirement retained and there will be no impact on the recognition and measurement of items in the financial statements. But the standard of profit or loss and other comprehensive invoice: 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 consolidated entity will adopt this standard from 1 July 2027 and is expected that there will be a significant change to the layout of the statement of profit or loss and other comprehensive income.

Notes to the Consolidated Financial Statements

4

Material Accounting Policy Information

The material accounting policy information set out below have been applied consistently to all years presented in these consolidated financial statements and have been applied consistently by the Group entities.

a. Principles of Consolidation

The consolidated financial statements incorporate the assets and liabilities of Motio Ltd (the “Company” or “Parent Entity”) as at 30 June 2025 and the results of its subsidiaries for the year. Motio Ltd and its subsidiaries together are referred to in this financial report as the Group or the consolidated entity.

Subsidiaries are all entities (including structured entities) over which the Group has control. The Group controls an entity when the Group 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 Group. They are de-consolidated from the date that control ceases.

The acquisition method of accounting is used to account for business combinations by the Group.

Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred.
Where the consolidated entity loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and noncontrolling 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.

b. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Managing Director/CEO.

Notes to the Consolidated Financial Statements

c. Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and accumulated impairment losses. The carrying amount of plant and equipment is reviewed annually by the Directors to ensure it is not shown in the accounts at a value in excess of the recoverable amount of the asset.

Depreciation on assets is calculated using the straight line method to allocate their cost, with effective lives as follows:

Asset Class	Years of Effective Life
Office Equipment	3-5
Fixtures & fittings	3-5
Site Structures	3-5
Software Intangibles	3
Leasehold Improvements	3

Depreciation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate. Gains and losses on disposals are determined by comparing the proceeds from disposal with the net carrying amount. These gains and losses are included in the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

Leasehold improvements are amortised over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

d. Revenue recognition

Revenue from our core operating media activities consists of Out Of Home advertising based on fixed term contracts. Revenue is net of goods and service tax.

Revenue from contracts with customers are 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 initially recognised as deferred revenue in the form of a separate refund liability.

Interest income is recognised in the Statement of Profit or Loss and Other Comprehensive Income when it is received.

e. Earnings per share

i. Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to equity holders of the company, excluding any costs of servicing equity other than ordinary shares, by weighted average number of ordinary shares outstanding during the financial year, adjusted for the bonus elements in ordinary shares issued during the year.

ii. Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential ordinary shares and the weighted average number of shares assumed to have been issued for no consideration in relation to dilutive potential ordinary shares.

f. Intangible assets

Intangible assets acquired as part of a business combination, other than goodwill and contract rights, 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 as 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.

Notes to the Consolidated Financial Statements

i. Contract rights

Contract rights have a finite useful life and are carried at cost less accumulated amortisation and impairment losses. Contract rights are tested for impairment when a trigger of impairment is evident.

ii. 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.

iii. Customer contracts

Customer contracts acquired in a business combination are amortised on a straight-line basis over the period of their expected benefit.

The majority of contracts are on a rolling term with some already having a life over 12 years. We have elected to use a 10 year term for amortisation.

g. 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.

h. 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 coordinated 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.

Notes to the Consolidated Financial Statements

i. Share-based payments

In relation to performance shares, the Group measures the cost of equity settled-based payments at fair value at the grant date. The expense recognised in the Statement of Profit or Loss and Other Comprehensive income takes into account management's assessment of the associated performance milestones being achieved.

The fair value of the shares granted is recognised as an employee or director expense with corresponding increase in equity. The fair value is measured at grant date and spread over the expected vesting period.

5

Financial Risk Management

The Group's activities expose it to a variety of financial risks: market risk (including currency risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Group.

The Group uses different methods to measure different types of risk to which it is exposed. The Board of Directors monitor and manage the financial risks relating to the operations of the Group through internal risk reports which analyses exposures by degree and magnitude of risks in domestic and international financial markets. The Group does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The group holds the following financial instruments:

	30-Jun-25	30-Jun-24
	$	$
Financial assets		
Cash and cash equivalents	2,651,901	989,739
Trade and other receivables	1,907,416	1,837,004
Financial assets at fair value through profit or loss	-	1
Term deposits at amortised cost	108,082	127,452
	4,667,399	**2,954,196**
Financial liabilities		
Trade and other payables	1,415,943	1,530,157
Borrowings	1,085,064	2,198,642
Lease liabilities	302,079	424,464
	2,803,086	**4,153,263**

Notes to the Consolidated Financial Statements

a. Market risk

i. Foreign currency risk

Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the entity's functional currency. The risk is measured using sensitivity analysis and cash flow forecasting. The Group manages foreign exchange risk by monitoring forecast cash flows in currencies other than the Australian dollar.

The Group has minimal exposure to foreign currency risk at the end of the year.

ii. Price risk

The Group has minimal exposure to price risk at the end of the year.

iii. Interest rate risk

The Group's exposure to interest rate risk and the effective weighted average interest rate for classes of financial assets and liabilities is set out below:

	Weighted average interest rate	30-Jun-25	Weighted average interest rate	30-Jun-24
Financial assets				
Cash and cash equivalents and term deposits	0.15%	2,759,983	0.52%	1,117,191

The Group does not have significant interest-bearing assets and percentage changes in interest rates would not have a material impact on the results.

Group sensitivity to movement in interest rates is shown in the summarised sensitivity analysis table below:

	Carrying amount $	-100 bps	+100 bps
30-Jun-25			
Cash and cash equivalents and term deposits	2,759,983	(27,600)	27,600
30-Jun-24			
Cash and cash equivalents and term deposits	1,117,191	(11,172)	11,172

Trade and other payables and trade and other receivables are not subject to interest rate risk. Financial liabilities are at a fixed rate, hence, are not subject to interest rate risk.

Notes to the Consolidated Financial Statements

b. Credit risk

Generally, trade receivables are impaired when there is no reasonable expectation of recovery. Indicators of this include the failure of a debtor to engage in a payment plan, failure to make contractual payments for an extended period and/or cessation of enforcement activity.

c. Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash to meet commitments as and when they fall due. The Group's ability to raise equity funding in the market is paramount in this regard. The Group manages liquidity by monitoring forecast and actual cash flows.

The table below analyses the Group's financial liabilities into relevant maturity groupings. The amounts disclosed in the table include both interest and principal cash flows disclosed as contractual undiscounted cash flows and therefore may differ from their carrying amount in the statement of financial position. Balances due within 12 months equal their carrying amounts as the impact of discounting is not significant.

	<6 months	6-12 months	>12 months	Total Contractual Cash Flow	Carrying amount
	$	$	$	$	$
2025					
Trade and other payables	1,407,409	911	7,623	1,415,943	1,415,943
Borrowings	499,393	499,393	156,363	1,155,149	1,085,064
Lease liabilities	79,058	79,059	167,541	325,658	302,079
2024(1)					
Trade and other payables	1,522,737	4,793	2,627	1,530,157	1,530,157
Borrowings	305,680	499,393	1,747,874	2,552,947	2,198,642
Lease liabilities	74,517	74,518	325,658	474,693	424,464

(1) Comparatives updated to reflect contractual undiscounted cash flows


prime
New Office.
New Aussie Boss.
the office
OCTOBER 18
New Series


prime
the office
OCTOBER 18
New Series

Notes to the Consolidated Financial Statements

6

Segment information

a. Basis for segment

Management has reviewed the Group's operations and deemed that effective from 1 April 2025 the Group operations comprise the following reportable business segments, based on the Group's reporting systems:

Operational Segments:

	Revenue $	Cash EBITDA $
2025		
Media	9,377,224	1,938,952
Non-Media	-	-
Total	**9,377,224**	**1,938,952**
2024[1]		
Media	7,191,047	495,911
Non-Media	1,176,319	(30,128)
Total	**8,367,366**	**465,783**

(1) Presentation of the comparative information has been restated due to a discontinued operation (see Note 32).

Segment revenues and cash EBITDA are directly attributable to a segment and the relevant portion that can be allocated to a segment on a reasonable basis. Assets and liabilities are not disclosed as management tracks these as a group and on an annualised basis or as required.

Media revenue is derived through advertising sales to external customers. Non-media revenue is Spawtz Software related and unrelated to media sales. This segment is discontinued due to the sale of Spawtz. There were no inter-segment revenue transactions.

With regards to the timing of satisfaction of performance obligations for media, 88% (2024: 87%) of the Group's revenue was recognised over time and 12% (2024: 13%) was recognised at a point in time.

Notes to the Consolidated Financial Statements

b. Reconciliation of Cash EBITDA

The Board and executive management review the Cash EBITDA to monitor the business performance as it provides a better representation of financial performance in the ordinary course of business.

	2025 $	2024[1] $
Cash EBITDA	**1,938,952**	**495,911**
Rent obligations	149,035	141,430
Non-cash operating expenditure[2]	(418,888)	(701,184)
EBITDA	**1,669,099**	**(63,843)**
Depreciation and amortisation	(1,528,442)	(1,774,904)
Finance costs	(219,366)	(254,155)
Loss before tax from continuing operations	**(78,709)**	**(2,092,902)**

(1) Presentation of comparative information is restated due to a discontinued operations.

(2) Non-cash operating expenses include impairment expense, foreign exchange gains/losses on translation, non-cash profit/(loss) on PPE disposal and share-based payments.

7

Revenue

The Group derives the following types of revenue from continuing operations:

	30-Jun-25 $	30-Jun-24[1] $
Revenue from Continuing Operations		
Media and other sales	9,377,224	7,191,047
Other Income		
Interest income	3,802	-
Total revenue	**9,381,026**	**7,191,047**

(1) Presentation of comparative information is restated due to a discontinued operation.

Notes to the Consolidated Financial Statements

8

Expenses

Loss for the year includes the following specific expenses:

Directors' fees and salaries	30-Jun-25 $	30-Jun-24 $
Directors' fees	513,613	379,919
Superannuation	29,932	32,716
Total	**543,545**	**412,635**

Share based payments - rights and options	30-Jun-25 $	30-Jun-24 $
Directors	209,722	414,950
Non-directors	230,800	216,191
Total	**440,522**	**631,141**

Personnel expenses	30-Jun-25 $	30-Jun-24(1) $
Wages and salaries (including provisions)	2,326,160	2,437,429
Superannuation	286,041	260,645
Payroll tax expense	145,024	134,256
Others	(10,130)	71,764
Total	**2,747,095**	**2,904,094**

Depreciation expenses	30-Jun-25 $	30-Jun-24(1) $
Property, plant and equipment	567,511	628,452
Right of use assets - buildings	127,290	152,737
Total	**694,801**	**781,189**

Finance costs	30-Jun-25 $	30-Jun-24(1) $
Interest on borrowings	191,577	239,803
Interest and finance charges on lease liabilities	27,789	14,352
Total	**219,366**	**254,155**

(1) Presentation of comparative information is restated due to a discontinued operation.

9

Income Tax Expense

a. Income Tax Expenses

	30-Jun-25	30-Jun-24
	$	$
Current income tax	6,697	29,705
Deferred income tax	-	(191,427)
Total	**6,697**	**(161,722)**
Income tax expense/(benefit) attributable to continuing operations	-	-
Income tax expense/(benefit) attributable to discontinuing operations	6,697	(161,722)
Total	**6,697**	**(161,722)**

b. Reconciliation of income tax expense to prime facie tax payable

	30-Jun-25	30-Jun-24
	$	$
Profit/(Loss) before income tax	**116,182**	**(2,244,609)**
Prima facie income tax at 25% (2024: 25%)	29,045	(561,152)
Non-deductible expenditure	347,177	176,411
Timing differences not recognised	(369,525)	203,460
Adjustments for current tax of prior periods	-	19,559
Income tax expense/(benefit)	**6,697**	**(161,722)**

c. Recognised deferred tax liabilities arising on timing differences

	30-Jun-25	30-Jun-24
	$	$
Opening balance	-	191,725
Deferred tax assets recognised on losses	-	(191,725)
Closing balance	**-**	**-**

d. Unrecognised deferred tax assets arising on timing differences and losses at 25%

	30-Jun-25	30-Jun-24
	$	$
Carry forward revenue losses - Australia	1,090,216	1,590,669
Deductible temporary differences	320,449	344,132

Notes to the Consolidated Financial Statements

The tax benefits of the above deferred tax assets will only be obtained if:

i. **The Group derives future assessable income of a nature and of an amount sufficient to enable the benefits to be utilised;**

ii. **The Group continues to comply with the conditions for deductibility imposed by law;**

iii. **No changes in income tax legislation adversely affect the consolidated entity from utilising the benefits; and**

iv. **Tax consolidation**

Motio Ltd and its wholly-owned Australian subsidiaries implemented the tax consolidation regime as of 1 July 2019. The formal notification of formation of the income tax consolidated group has been lodged with the Australian Taxation Office.

10

Cash and Cash Equivalents

a. Reconciliation to cash at the end of the year

	30-Jun-25 $	30-Jun-24 $
Cash and cash equivalents	2,651,901	989,739

The Group does not have any restrictions on any cash held at bank or on hand.

The above figures agree to the cash and cash equivalents at the end of the financial year as shown in the statement of cash flows.

b. Interest rate risk exposure

The Group's exposure to interest rate risk is discussed in note 5(a)(iii).

Notes to the Consolidated Financial Statements

11

Trade and other receivables

	30-Jun-25 $	30-Jun-24 $
Current		
Trade receivables	1,905,436	1,643,259
Other receivables	1,980	193,013
Total Current	**1,907,416**	**1,836,272**

a. Expected credit losses

The Group has recorded expected credit losses of $23,588 (2024: $56,485) against the trade receivables. The ageing of the trade receivables are as follows:

	Carrying amount 2025 $	Carrying amount 2024 $
Current	1,640,329	1,246,902
Less than 3 months overdue	244,472	372,658
4 to 6 months overdue	24,297	13,954
Over 6 months overdue	(3,662)	9,745
Total	**1,905,436**	**1,643,259**

Movements in the allowance for expected credit losses are as follows:

Consolidated	Carrying amount 2025 $	Carrying amount 2024 $
Opening balance	56,485	54,541
Movements	(5,582)	4,462
Receivables written off during the year as uncollectable	(27,315)	(2,518)
Close Balance	**23,588**	**56,485**

Notes to the Consolidated Financial Statements

b. Fair value and credit risk

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

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivables mentioned above. Refer to note 5 for more information on the risk management policy of the group and the credit quality of the Group's trade receivables.

12

Financial Assets

	30-Jun-25	30-Jun-24
	$	$
Interests in associates - non-current	-	1
Term deposits at amortised cost - current	108,082	127,452
	108,082	**127,453**
Reconciliation:		
Balance at the beginning of the period	127,453	65,250
Additions/(Derecognition)	(1)	62,203
Term deposit matured	(19,370)	-
Balance at the end of year	**108,082**	**127,453**

Notes to the Consolidated Financial Statements

13

Plant and Equipment

	30-Jun-25 $	30-Jun-24 $
Plant and equipment - at cost	2,940,944	2,866,150
Less: Accumulated depreciation	(2,087,000)	(1,748,519)
Carrying amount of plant and equipment	**853,944**	**1,117,631**

Reconciliation

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

	30-Jun-25 $	30-Jun-24 $
Balance at the beginning of the year	1,117,631	1,475,753
Additions	333,805	314,016
Disposals	(29,674)	(43,686)
Depreciation expense - continuing operations	(567,511)	(626,113)
Depreciation expense - discontinued operations	(307)	(2,339)
Balance at the end of year	**853,944**	**1,117,631**

Notes to the Consolidated Financial Statements

14

Intangibles

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

	30-Jun-25 $	30-Jun-24 $
Goodwill	2,253,138	2,731,607
Accumulated impairment	-	-
Net Goodwill	**2,253,138**	**2,731,607**
Contract rights	1,950,385	2,727,611
Accumulated amortisation	(1,932,717)	(1,809,526)
Net Contract rights	**17,668**	**918,085**
Software	149,475	707,032
Accumulated amortisation	(108,360)	(120,471)
Net Software	**41,115**	**586,561**
Other intangibles	-	215,537
Accumulated amortisation	-	(172,273)
Net Other Intangibles	**-**	**43,264**
Balance at 30 June 2025	**2,311,921**	**4,279,517**

	Goodwill $	Contract Rights $	Software $	Other $	Total $
Balance at 30 June 2023	2,731,607	1,844,264	734,807	76,531	5,387,209
Additions	-	-	3,695	-	3,695
Amortisation expense	-	(926,179)	(151,941)	(33,267)	(1,111,387)
Balance at 30 June 2024	**2,731,607**	**918,085**	**586,561**	**43,264**	**4,279,517**
Additions	-	-	45,143	-	45,143
Disposals	(478,469)	(65,134)	(528,188)	(18,294)	(1,090,085)
Amortisation expense - continuing operations	-	(828,307)	(5,333)	-	(833,640)
Amortisation expense - discontinued operations	-	(6,975)	(57,069)	(24,970)	(89,014)
Balance at 30 June 2025	**2,253,138**	**17,668**	**41,115**	**-**	**2,311,921**

Notes to the Consolidated Financial Statements

Goodwill Impairment Testing

Goodwill acquired through business combinations has been allocated to the following cash-generating units:

Goodwill Impairment testing	30-Jun-25 $	30-Jun-24 $
Motio Health Pty Ltd	2,253,138	2,253,138
Liquid Thinking Ltd	-	478,469
Total	**2,253,138**	**2,731,607**

a. Motio Health Pty Ltd

The recoverable amount of the goodwill in relation to the purchase of Motio Health Pty Ltd has been determined by a value-in-use calculation using a discounted cash flow model, based on a 5-year projection period. This has been based on management approved cashflow forecasts to satisfy management that impairment is not required.

The discount rate of 18% post-tax reflects management's estimate of the time value of money and the consolidated entity's weighted average cost of capital adjusted for Motio Health, the risk-free rate and the volatility of the share price relative to market movements. Annual average revenue growth rate of 10% is used over the forecast period. Declining growth is used beyond the approved budget period. An average margin of 48% in Earnings Before Interest and Tax (EBIT) is used over the forecast period.

Sensitivity

The directors have made judgements and estimates in respect of impairment testing of goodwill. Should these judgements and estimates not occur the resulting goodwill carrying amount may decrease. The sensitivities are as follows:

i. The annual average revenue growth would need to decrease by more than 34% to show no growth for Motio Health before goodwill would need to be impaired, with all other assumptions remaining constant.

ii. The discount rate would be required to increase to over 51% for Motio Health before goodwill would need to be impaired, with all other assumptions remaining constant.

iii. Management believes that other reasonable changes in the key assumptions on which the recoverable amount of goodwill in respect of Motio Health is based, would not cause the cash-generating unit's carrying amount to exceed its recoverable amount.

Notes to the Consolidated Financial Statements

b. Liquid Thinking Ltd

The goodwill in relation to the purchase of Liquid Thinking Ltd was valued by an independent external corporate consultant at $478,469.

On the sale of Spawtz on 31 March 2025, the goodwill was derecognised.

15

Right of Use Assets

	30-Jun-25 $	30-Jun-24 $
Land and buildings - right of use	424,301	424,301
Less: Accumulated depreciation	(169,720)	(42,430)
Balance at end of year	**254,581**	**381,871**

The consolidated entity leases land and buildings for its office under an agreement of three years to 30 June 2027. Amortisation expense for the year amounted to $127,290.

16

Trade and other payables

Trade and other payables are non-interest-bearing liabilities stated at cost and are predominantly settled within 30 days. The carrying amounts of trade and other payable are assumed to be the same as their fair values, due to their short-term nature.

	30-Jun-25 $	30-Jun-24 $
Current		
Trade creditors	207,578	287,281
Accrued expenses	584,511	407,951
GST and PAYG withholding payable	181,359	220,760
Contingent consideration	-	163,078
Contract liabilities	333,741	384,079
Other payables	101,321	67,008
Total Current	**1,408,510**	**1,530,157**
Non-Current		
Other payables	7,432	-
Total Non-Current	**7,432**	**-**

motio.play

"Grassroots and community sport in Australia has been re-energised. Sport is a unique part of Australian culture, and motio.play is bringing a contemporary media solution to our clients – where brands don't just get seen, but become part of the story."

motio

Notes to the Consolidated Financial Statements

17

Financial Liabilities

	30-Jun-25	30-Jun-24
	$	$
Current		
Borrowings - Loan acquisition Café and Venue	931,350	602,943
Total Current	**931,350**	**602,943**
Non-Current		
Borrowings - Loan acquisition Café and Venue	153,715	1,595,699
Total Non-Current	**153,715**	**1,595,699**

Key terms of the acquisition & financing facility are:

Payment of $2.35 million in consideration for the combined Café and Venue network business assets including associated screens installed at various locations and license agreements with location owners.

Consideration is to be satisfied by a vendor-financing loan from oOh!media on the following material terms:

Loan Principal	$2,350,000
Term	Four years
Interest	Fixed 10.1% pa payable quarterly; Interest only in the first year, thereafter interest and capital repayments
Early Repayment	Nil penalty; principal and interest payments in years two to four; and
Security	All present and acquired property of the company

On 8 April 2025 Motio paid an additional $500,000 against the oOh!media Loan, changing the term ending date to August 2026.

Notes to the Consolidated Financial Statements

18

Provisions

	30-Jun-25 $	30-Jun-24 $
Current		
Provision for annual leave	177,533	184,429
Total Current	**177,533**	**184,429**
Non-Current		
Provision for long service leave	34,431	32,796
Make good provision	11,395	9,900
Total Non-Current	45,826	**42,696**
Balance at end of year	**223,359**	**227,125**

19

Lease Liabilities

	30-Jun-25 $	30-Jun-24 $
Lease liability - current	140,910	122,386
Lease liability - non-current	161,169	302,078
Balance at end of year	**302,079**	**424,464**

Presented below is a maturity analysis of undiscounted future lease payments:

	30-Jun-25 $	30-Jun-24 $
Within one year	158,118	149,035
One to five years	167,540	325,658
Total	**325,658**	**474,693**

Notes to the Consolidated Financial Statements

20

Issued Capital

a. Share Capital

	30-Jun-25 Shares	30-Jun-25 $	30-Jun-24 Shares	30-Jun-24 $
Fully Paid	278,503,409	23,357,066	268,198,346	23,107,803

b. Movements in ordinary share capital

	# Shares	Fair Value	$
Opening balance at beginning of year 1 July 2024	268,198,346		23,107,803
Issue of shares – Motio Employees	630,000	0.090	56,700
Issue of shares – Motio Employees	412,433	0.024	10,000
Issue of shares – Motio Employees	441,506	0.023	10,000
Issue of shares – Motio Employees	3,700,000	0.023	85,100
Contingent consideration for the acquisition of Liquid Thinking	5,121,124	0.019	87,463
Balance at end of year 30 June 2025	**278,503,409**		**23,357,066**

	# Shares	Fair Value	$
Opening balance at beginning of year 1 July 2023	261,434,657		22,884,857
Contingent consideration for the acquisition of Liquid Thinking	5,763,689	0.034	196,946
Issue of shares - Motio Executive	1,000,000	0.026	26,000
Balance at end of year 30 June 2024	**268,198,346**		**23,107,803**

Ordinary shares

Ordinary shares participate in dividends and the proceeds on winding up of the entity in proportion to the number of shares held. Shares have no par values.

At shareholders' meetings, each ordinary share is entitled to one vote per share when a poll is called, otherwise each shareholder has one vote on a show of hands.

Notes to the Consolidated Financial Statements

Capital risk management

The Group's capital includes share capital, reserves and accumulated losses. The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders. The Group manages the capital structure and adjusts it in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to achieve this, the Group may issue new shares in order to meet its financial obligations. The group does not have externally imposed capital requirements.

i. Shares

During the year the Company issued 853,939 ordinary fully paid shares on 22 November 2024 to an employee in connection with their remuneration. (2024: 1,000,000 ordinary fully paid shares).

ii. Options

There were no options issued during the year. (2024: 10,000,000 options).

iii. Performance Rights – CEO & Employees

During the year Motio issued the following performance rights to the CEO and employees in connection with their remuneration:

a. 7,207,500 Class G Performance Rights expiring 31 October 2026;
b. 5,000,000 Class H Performance Rights expiring 27 November 2027; and
c. 13,409,917 Performance Units expiring 30 November 2029.

(2024: nil)

Refer to note 30 for further details.

21

Reserves

Reserves:	30-Jun-25 $	30-Jun-24 $
Share-based payments reserve	395,425	1,701,738
Foreign currency translation reserve	-	(35,319)
Balance at the end of the year	**395,425**	**1,666,419**

Share based payments reserve:	30-Jun-25 $	30-Jun-24 $
Balance at the beginning of the year	1,701,738	1,267,079
Performance rights and options vesting expense	420,522	605,141
Lapsed Performance rights Class C / D / E	(1,139,894)	(170,482)
Lapsed Performance rights Class F	(9,162)	-
Conversion of performance rights to ordinary shares Class F	(56,700)	-
Lapsed performance options - MXOOPT03 / MXOOPT04 /MXOOPT05	(435,981)	-
Conversion of performance rights to ordinary shares Class G	(85,100)	-
Balance at the end of the year	**395,425**	**1,701,738**

Options premium reserve:	30-Jun-25 $	30-Jun-24 $
Balance at the beginning of the year	-	134,536
Options lapsed	-	(134,536)
Balance at the end of the year	**-**	**-**

Foreign currency translation reserve:	30-Jun-25 $	30-Jun-24 $
Balance at the beginning of the year	(35,319)	9,327
Exchange difference arising on translation of foreign operations	24,782	
Reversal of cumulative exchange differences on translation of discontinued foreign operations	10,537	(44,646)
Balance at the end of the year	**-**	**(35,319)**

Refer to note 30 for further details.

Notes to the Consolidated Financial Statements

Nature and Purposes of Reserves

a. Share-based Payments and Options Premium Reserves

This reserve is used to record the value of equity benefits to employees, management personnel, chairman, non-executive directors and consultants as part of their remuneration. When the performance shares are converted or lapsed the amount recorded in the Share-based Payments Reserve relevant to those performance shares is transferred to share capital.

b. Foreign Currency Translation Reserve

The foreign currency translation reserve records exchange differences arising on translation of foreign controlled entities. The exchange differences arising are recognised in other comprehensive income and are accumulated within a separate reserve within equity. With the disposal of the foreign controlled entities on 31 March 2025, the foreign currency translation reserve was reclassified to profit or loss.

22

Accumulated losses

	30-Jun-25 $	30-Jun-24 $
Accumulated losses at the beginning of the financial year	(20,355,336)	(18,577,466)
Net profit/(loss) attributable to members of the Company	116,182	(2,082,888)
Lapsed performance rights - Classes C/D/E	1,139,894	170,482
Lapsed performance rights - Class F	9,162	-
Options lapsed	435,981	134,536
Accumulated losses at the end of the financial year	**(18,654,117)**	**(20,355,336)**

23

Interests in Associates

Contact Light Pty Ltd was deregistered 20 November 2024. Any interest in the associate has been derecognised.

Notes to the Consolidated Financial Statements

24

Related Party Transactions

The Group structure is set out below.

Motio Ltd is the ultimate parent of the Group.

Parent entity	Country of incorporation	Class of shares	Ownership interest 2025	Ownership interest 2024
Motio Ltd	**Australia**	**Ordinary**	**N/A**	**N/A**
Subsidiaries:				
Lunalite International Pty Ltd	Australia	Ordinary	100%	100%
Motio Media Pty Ltd	Australia	Ordinary	100%	100%
Motio Hospitality Pty Ltd	Australia	Ordinary	100%	100%
Motio Operations Pty Ltd	Australia	Ordinary	100%	100%
Motio Health Pty Ltd	Australia	Ordinary	100%	100%
Motio Play Pty Ltd	Australia	Ordinary	100%	100%
Motio Shop Pty Ltd	Australia	Ordinary	100%	100%
Liquid Thinking Ltd	United Kingdom	Ordinary	0%	100%
Motio NZ Tapui Limited	New Zealand	Ordinary	0%	100%
Spawtz Pty Ltd	Australia	Ordinary	0%	100%

Key management personnel compensation is as follows:

	30-Jun-25 $	30-Jun-24 $
Short term benefits	494,062	375,659
Long term benefits	34,847	37,974
Share based payments	209,722	385,080
Total	**738,631**	**798,713**

There were no other transactions or related outstanding balances with related parties at the current and previous reporting date.

Notes to the Consolidated Financial Statements

25

Remuneration of Auditors

		30-Jun-25	30-Jun-24
		$	$
Amounts received or due and receivable by Nexia Sydney Audit Pty Ltd for:			
An audit or review of the financial report of the entity	FY25	104,178	-
Amounts received or due and receivable by Nexia Sydney Audit Pty Ltd for:			
Other services in relation to the entity and any other entity in the consolidated group	FY25	-	-
Total - Nexia Sydney Audit Pty Ltd		**104,178**	**-**
Amounts received or due and receivable by HLB Mann Judd for:			
An audit or review of the financial report of the entity	FY23	-	104,683
	FY24	26,141	75,066
		26,141	**179,749**
Amounts received or due and receivable HLB Mann Judd for:			
Other services in relation to the entity and any other entity in the consolidated group - Income tax		21,060	12,700
Total - HLB Mann Judd		**47,201**	**192,449**

26

Guarantees, Contingent Liabilities and Contingent Assets

Bank guarantee of $77,452 (2024: $77,452) is issued to lessor as part of the Group's lease obligation.

There were no other contingent liabilities or contingent assets noted for the Group for the years ended 30 June 2025 and 2024.

Notes to the Consolidated Financial Statements

27

Events Occurring After the Reporting Period

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect:

i. the Group's operations, or
ii. the results of those operations, or
iii. the Group's state of affairs

in future financial years.

28

Cash Flow Information

a. Reconciliation of Profit/(Loss) After Income Tax to Net Cash Inflow from Operating Activities

	30-Jun-25	30-Jun-24
	$	$
Net profit/(loss) for the year	**116,182**	**(2,082,888)**
Adjustments for:		
Amortisation expense	922,654	1,111,387
Depreciation expense	695,106	783,528
Impairment costs - accounts receivable	8,033	43,144
Interest on financial liabilities included in financing activities	191,495	239,106
Fair value (gain)/loss on contingent consideration	(10,372)	(30,198)
Loss on disposal PPE	27,351	12,154
Foreign exchange (profit)/loss	-	11
Share based payments	440,522	631,141
Net cash provided by operating activities before change in assets and liabilities	**2,390,971**	**707,385**
Change in assets and liabilities:		
Increase in trade and other receivables and other assets	(37,441)	(366,524)
(Decrease)/increase in trade and other payables	(111,881)	280,069
(Decrease)/increase in provisions	(6,896)	17,765
Decrease in tax payables	(3,885)	(178,004)
Net cash inflow from operating activities	**2,230,868**	**460,691**

b. Changes in liabilities arising from financing activities

	Vendor-financing loan $	Lease liability $	Total $
Balance at 1 July 2023	**2,369,508**	**138,320**	**2,507,828**
Net cash used in financing activities	(408,565)	(141,430)	(549,995)
Interest charges	239,106	3,110	242,216
Additional of lease	-	424,464	424,464
Other	(1,407)	-	(1,407)
Balance at 30 June 2024	**2,198,642**	**424,464**	**2,623,106**
Net cash used in financing activities	(1,305,072)	(149,035)	(1,454,107)
Interest charges	191,495	26,649	218,144
Balance at 30 June 2025	**1,085,065**	**302,078**	**1,387,143**

29

Earnings Per Share

Basic and diluted profit/(loss) per share

The calculation of basic and diluted profit/(loss) per share at 30 June 2025 was based on the profit attributable to ordinary shareholders of $116,182 (2024: loss of $2,082,888) and a weighted average number of ordinary shares outstanding during the year ended 30 June 2025 of 275,011,385 (2024: 266,334,322) calculated as follows:

	30-Jun-25 $	30-Jun-24 $
Loss attributable to ordinary shareholders - Continuing operations	(78,709)	(2,092,902)
Profit attributable to ordinary shareholders - Discontinued operations	194,891	10,014
Weighted average number of ordinary shares	275,011,385	266,334,322
Basic and diluted loss per share (cents per share) - continuing operations	(0.03)	(0.79)
Basic and diluted earnings per share (cents per share) - discontinued operations	0.07	0.00
Basic and diluted profit/(loss) per share (cents per share) - Total	**0.04**	**(0.78)**

The impact of the potential ordinary shares to the loss per share attributable to continuing operations as at 30 June 2025 and 2024 is anti-dilutive; hence, the basic and diluted loss and earnings per share are considered equal.

Notes to the Consolidated Financial Statements

30

Share-Based Payments

As at 30 June 2025 the Group had the following share-based payment arrangements:

a. Performance rights granted that existed during the year are as follows:

	PERFORMANCE RIGHTS					
	Class C	Class D	Class E	Class F	Class G	Class H
Tranche #	Tranche 1	Tranche 2	Tranche 3	N/A	N/A	N/A
Code	MXOPR3	MXOPR4	MXOPR5	MXOPR6	MXOPR7	MXOPR8
Grant date	18-Jun-21	18-Jun-21	18-Jun-21	1-Dec-21	25-Oct-24	4-Jul-24
Expiry date	16-Jul-24	16-Jul-24	16-Jul-24	30-Nov-24	31-Oct-26	30-Nov-27
Number granted	4,200,000	4,200,000	5,200,000	742,500	7,207,500	5,000,000
Number vested	-	-	-	742,500	7,207,500	-
Number exercised	-	-	-	630,000	3,700,000	-
Performance Milestone	30 day VWAP of $0.12	30 day VWAP of $0.15	30 day VWAP of $0.25	N/A	N/A	N/A
Granted to	Directors & Employees	Directors & Employees	Directors & Employees	Employees & Co Sec	Employees	Directors & Employees

In each instance, Motio Ltd has issued performance rights.

i. Class C/D/E: Each performance right will convert into ordinary shares of Motio Ltd upon achievement of the performance milestones.

ii. Class F/G/H: Each performance right entitles the holder to convert into one fully paid ordinary share in the Company after the vesting date and prior to the expiry date. Class F and G vested immediately, H vests subject to continued employment until 01 July 2025.

The assessed fair values of the performance rights were determined using a Monte Carlo pricing model, taking into account the exercise price, term of performance rights, the share price at grant date and expected price volatility of the underlying share, expected dividend yield and the risk-free interest rate for the term of the performance rights. The inputs to the model used were:

	Class C	Class D	Class E	Class F	Class G	Class H
Dividend yield	-	-	-	-	-	-
Expected volatility (%)	95	95	95	-	-	-
Risk-free interest rate (%)	0.19	0.19	0.19	-	-	-
Expected life of options (years)	3	3	3	3	2	3
Option exercise price ($)	-	-	-	-	-	-
Share price at grant date ($)	0.1	0.1	0.1	0.09	0.027	0.019
Value of performance rights ($)	0.0899	0.0857	0.0773	0.09	0.023	0.017
Share based payment expense FY25		-		-	$165,773	$90,055
Share based payment expense FY24		$404,406		-	-	-

Notes to the Consolidated Financial Statements

b. Performance options granted that existed during the year are as follows:

	OPTIONS			
	MXOOPT03	MXOOPT04	MXOOPT05	MXOPU
Tranche #	Tranche 1	Tranche 2	Tranche 3	N/A
Code	MXOOPT03	MXOOPT04	MXOOPT05	MXOPU
Grant date	18-Jun-21	18-Jun-21	18-Jun-21	11-Dec-24
Expiry date	16-Jul-24	16-Jul-24	16-Jul-24	30-Nov-29
Number granted	4,000,000	2,400,000	1,538,461	13,409,917
Number vested	-	-	-	-
Performance Milestone	30 day VWAP of $0.15	30 day VWAP of $0.18	30 day VWAP of $0.25	90-day VWAP prior to YE Yr 1: $0.033 Yr 2: $0.0363 Yr 3: $0.040
Granted to	Director	Director	Director	Director
Individuals in Tranche	1	1	1	1

In each instance, Motio Ltd has issued performance options. Each performance option will convert into ordinary shares of Motio Ltd upon exercise of the option.

The assessed fair values of the options were determined using a Monte Carlo pricing model, taking into account the exercise price, term of option, the share price at grant date and expected price volatility of the underlying share, expected dividend yield and the risk-free interest rate for the term of the option.

The inputs to the model used were:

	MXOOPT03	MXOOPT04	MXOOPT05	MXOPU
Dividend yield	-	-	-	-
Expected volatility (%)	95	95	95	130
Risk-free interest rate (%)	0.19	0.19	0.19	4.2
Expected life of options (years)	3	3	3	2.6
Option exercise price ($)	0.12	0.15	0.25	-
Share price at grant date ($)	0.1	0.1	0.1	0.028
Value of performance rights ($)	0.0522	0.055	0.0539	0.0235
Share based payment expense FY25		-		$164,695
Share based payment expense FY24		$140,736		-

Notes to the Consolidated Financial Statements

c. Options - Advisory mandate - 26 July 2023

Motio Ltd issued 10,000,000 options to an advisory firm. 4,000,000 with strike price of $0.0525 and 3 year expiry and 6,000,000 with strike price $0.07 and 4 year expiry period. These options were valued at the fair value determined by the advisory mandate at $60,000 and recognised in full at their issue date for services provided relating to the year ended 30 June 2024. Share based payment expense in FY25 amounts to $nil (FY24: $60,000).

d. Share Issue - Employee

Motio Ltd issued 853,939 shares to an employee on 22 November 2024 pursuant to their contract of employment. The determined fair value of the shares is the share price of the Company on a 30 day VWAP, split being $0.024 and $0.023. The total expense arising from share based payment transactions recognised during the period in relation to the issue of shares amounts to $20,000 (FY24: $nil).

Motio Ltd issued 1,000,000 shares to an employee on 13 October 2023 pursuant to their contract of employment. The determined fair value of the shares is the share price of the Company on the day of issue, being $0.026. The total expense arising from share based payment transactions recognised during the period in relation to the issue of shares amounts to $nil (FY24: $26,000).

Notes to the Consolidated Financial Statements

e. Performance rights - Lapsed in FY25

	PERFORMANCE RIGHTS			
	Class C	Class D	Class E	Class F
Tranche #	Tranche 1	Tranche 2	Tranche 3	N/A
Code	MXOPR3	MXOPR4	MXOPR5	MXOPR6
Grant date	18-Jun-21	18-Jun-21	18-Jun-21	1-Dec-21
Expiry date	16-Jul-24	16-Jul-24	16-Jul-24	30-Nov-24
Number granted	4,200,000	4,200,000	5,200,000	742,500
Number lapsed	4,200,000	4,200,000	5,200,000	112,500
Performance Milestone	30 day VWAP of $0.12	30 day VWAP of $0.15	30 day VWAP of $0.25	N/A
Granted to	Directors & Employees	Directors & Employees	Directors & Employees	Employees & Co Sec
Individuals in Tranche	4	4	4	20

In each instance, Motio Ltd has issued performance rights.

Class C/D/E: Each performance right will convert into ordinary shares of Motio Ltd upon achievement of the performance milestones.

Class F: Each performance right entitles the holder to convert into one fully paid ordinary share in the Company after the vesting date and prior to the expiry date. 630,000 Class F performance rights were converted to ordinary shares during the year.

The assessed fair values of the rights were determined using a Monte Carlo pricing model, taking into account the exercise price, term of right, the share price at grant date and expected price volatility of the underlying share, expected dividend yield and the risk-free interest rate for the term of the right. The inputs to the model used were:

	Class C	Class D	Class E	Class F
Dividend yield	-	-	-	-
Expected volatility (%)	95	95	95	-
Risk-free interest rate (%)	0.19	0.19	0.19	-
Expected life of options (years)	3	3	3	3
Option exercise price ($)	-	-	-	-
Share price at grant date ($)	0.1	0.1	0.1	0.09
Value of performance rights ($)	0.0899	0.0857	0.0773	0.09
Share based payment expense FY25	-			-
Share based payment expense FY24	$404,406			-

Notes to the Consolidated Financial Statements

f. Performance Options – Lapsed in FY25

	OPTIONS		
	MXOOPT03	MXOOPT04	MXOOPT05
Tranche #	Tranche 1	Tranche 2	Tranche 3
Code	MXOOPT03	MXOOPT04	MXOOPT05
Grant date	18-Jun-21	18-Jun-21	18-Jun-21
Expiry date	16-Jul-24	16-Jul-24	16-Jul-24
Number granted	4,000,000	2,400,000	1,538,461
Number lapsed	4,000,000	2,400,000	1,538,461
Performance Milestone	30 day VWAP of $0.15	30 day VWAP of $0.18	30 day VWAP of $0.25
Granted to	Director	Director	Director
Individuals in Tranche	1	1	1

In each instance, Motio Ltd has issued performance options. Each performance option will convert into ordinary shares of Motio Ltd upon exercise of the option.

The assessed fair values of the options were determined using a Monte Carlo pricing model, taking into account the exercise price, term of option, the share price at grant date and expected price volatility of the underlying share, expected dividend yield and the risk-free interest rate for the term of the option. The inputs to the model used were:

	MXOOPT03	MXOOPT04	MXOOPT05
Dividend yield	-	-	-
Expected volatility (%)	95	95	95
Risk-free interest rate (%)	0.19	0.19	0.19
Expected life of options (years)	3	3	3
Option exercise price ($)	0.12	0.15	0.25
Share price at grant date ($)	0.1	0.1	0.1
Value of performance rights ($)	0.052	0.055	0.054
Share based payment expense FY25	-		
Share based payment expense FY25	$140,736		

Refer to Consolidated Statement of Changes in Equity and Note 20 – Issued Capital, Movements in Ordinary Share Capital for more details regarding Share-based payments.

31

Parent Entity Financial Information

Financial position

	30-Jun-25	30-Jun-24
	$	$
Current assets	950,783	175,303
Non-current assets	2,357,888	4,574,464
Total assets	**3,308,671**	**4,749,767**
Current liabilities	1,085,730	872,559
Non-current liabilities	2,255,748	2,569,247
Total liabilities	**3,341,478**	**3,441,806**
Net assets	**(32,807)**	**1,307,961**
Issued capital	23,357,066	23,107,803
Accumulated losses	(23,785,298)	(23,510,908)
Options premium reserve	-	-
Foreign currency translation reserve	-	9,327
Share-based payments reserve	395,425	1,701,739
Total equity	**(32,807)**	**1,307,961**

Profit/(Loss)

	30-Jun-25	30-Jun-24
	$	$
Total revenue	171	1,307
Total expenses	(1,859,173)	(869,374)
Net Profit/(Loss)	(1,859,002)	(868,067)

a. Guarantees, Contingent Liabilities and Contingent Assets

Refer to note 26 for guarantees, contingent liabilities and contingent assets.

b. Contractual Commitments

There are no significant commitments at 30 June 2025 or 2024.

Notes to the Consolidated Financial Statements

32

Discontinued Operations

On 31 March 2025, Motio Ltd sold Spawtz Pty Ltd and its subsidiaries Liquid Thinking Ltd & Motio NZ Tapui Ltd for consideration of $1,350,000 resulting in a profit on disposal before income tax of $151,853. Motio Ltd will enhance its focus on the core Media business and develop the growing motio.play media channel.

a. Financial Performance Information

	30-Jun-25	30-Jun-24
	$	$
Revenue	962,711	1,176,320
Cost of sales	(69,168)	(109,255)
Gross profit	**893,543**	**1,067,065**
Consulting and advisory fees	-	(418)
Corporate compliance	(321)	-
Finance costs	(40)	(18)
Insurance expenses	(319)	(684)
Personnel expense	(680,482)	(772,774)
Professional fees	(27,241)	(23,123)
Other expenses	(48,626)	(300,757)
Impairment of receivables	1,964	(899)
Amortisation	(89,014)	(117,672)
Depreciation	(305)	(2,339)
Loss on disposal of property, plant and equipment	-	(89)
Total expenses	**(844,384)**	**(1,218,773)**
Profit/(Loss) before income tax	**49,158**	**(151,708)**
Income tax (expense)/ benefit	(6,121)	161,722
Profit after income tax	**43,037**	**10,014**
Profit on disposal before income tax	151,853	-
Income tax (expense) / benefit	-	-
Profit on disposal after income tax	**151,853**	**-**
Net profit after tax from discontinued operations	**194,890**	**10,014**

Notes to the Consolidated Financial Statements

b. Cash flow information

	30-Jun-25 $	30-Jun-24 $
Net cash from operating activities	145,420	-
Net cash gained in investing activities	1,215,000	-
Net increase in cash and cash equivalents from discontinued operations	**1,360,420**	**-**

c. Carrying amounts of assets and liabilities disposed

	30-Jun-25 $	30-Jun-24 $
Cash and cash equivalents	135,000	-
Trade and other receivables	208,833	-
Investment	145	-
Property, plant and equipment	2,331	-
Other current assets	-	-
Intangible Assets	1,090,085	-
Total assets	**1,436,395**	**-**
Trade and other payables	74,061	-
Provisions	18,391	-
Current tax liability	15,693	-
Lease liability	-	-
Total liabilities	**108,145**	-
Net assets	**1,328,250**	**-**

d. Details of the disposal

	30-Jun-25 $	30-Jun-24 $
Total sale consideration	1,350,000	-
Consideration adjustment	145,420	-
Carrying amount of net assets disposed	(1,328,250)	-
Derecognition of foreign currency reserve	(9,973)	-
Disposal costs	**(5,344)**	**-**
Profit on disposal before income tax	**151,853**	**-**
Income tax (expense)/benefit	-	-
Profit on disposal after income tax	**151,853**	**-**

No income tax expense arises on the disposal as unrecognised prior year tax losses were applied to offset the capital gain.

Consolidated Entity Disclosure Statement

Details of all entities which have been consolidated into the Group

Entity Name	Principal Place of business	Country of incorporation	Percentage owned 30 June 2025	Type of entity	Tax residency AU or Foreign
Motio Ltd	Australia	Australia	100%	Body Corporate	Australia
Lunalite International Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Media Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Hospitality Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Operations Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Health Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Play Pty Ltd	Australia	Australia	100%	Body Corporate	Australia
Motio Shop Pty Ltd	Australia	Australia	100%	Body Corporate	Australia

Directors' Declaration

In the opinion of the Directors of Motio Limited (the "Company"):

1. The attached consolidated financial statements, notes thereto and the additional disclosures included in the Directors' Report designated as audited are in accordance with the Corporations Act 2001, including:

    a. Complying with Australian Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
    b. Giving a true and fair view of the consolidated entity's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and
    c. The financial statements also complies with International Financial Reporting Standards as disclosed in note 2(a) to the financial statements.

2. There are reasonable grounds to believe that the consolidated entity will be able to pay its debts as and when they become due and payable.

3. The information disclosed in the Consolidated Entity Disclosure Statement is true and correct.

This declaration has been made after receiving the declarations required to be made to the Directors in accordance with section 295A of the Corporations Act 2001 for the financial year ended 30 June 2025.

On behalf of the Directors,

Adam Cadwallader
CEO & Managing Director
Sydney, New South Wales
29 August 2025

motio.venue

"Connects brands with audiences in Australia's original social network, bars and pubs across Australia. Motio's displays are positioned in prime dwell zones beside or behind the bar, where attention is naturally high.
Here, the combination of time, place, and intent creates the moment of maximum influence for brands, reaching social audiences in positive mindsets and giving brands the chance to be part of the experience itself."

Nexia Sydney Audit Pty Ltd
Level 22, 2 Market Street
Sydney NSW 2000
PO Box Q776
QVB NSW 1230
E: info@nexiasydney.com.au
P: +61 2 9251 4600
F: +61 2 9251 7138

nexia.com.au

Independent Auditor's Report to the Members of Motio Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Motio Limited (the Company and its subsidiaries (the Group)), which comprises the consolidated statement of financial position as at 30 June 2025, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

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

i) giving a true and fair view of the Group's financial position as at 30 June 2025 and of its financial performance for the year then ended; and

ii) 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 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.

Nexia Australia

Key audit matters

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

Key audit matter	How our audit addressed the key audit matter
Revenue recognition Refer to note 7 in the financial report. Revenue is an important measure by which to assess the financial performance of the Group. Revenue recognition is considered a key audit matter as it is the most significant balance in the Group's statement of profit or loss and other comprehensive income, it is the key driver to the Group's operations and it is a presumed significant risk as per ASA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report.* The measurement of revenue is also affected by complexities and management judgements associated with interpreting the key contract terms including, amongst others, identification of the performance obligations, and appropriate revenue recognition at a point in time or over time for each performance obligation, as required under AASB 15 *Revenue from Contracts with Customers* (AASB 15).	Our procedures included, amongst others: • Assessing the design and implementation of relevant internal controls in relation to revenue recognition and measurement by documenting the revenue transaction cycle and performing walkthrough procedures on a sample of revenue transactions to identify potential internal control deficiencies; • Reviewing a sample of contracts with customers and evaluating the appropriateness of the Group's revenue recognition policies and application in compliance with the requirements of AASB 15; • Testing the occurrence and accuracy of revenue recognised by agreeing a sample of transactions to the contractual source documentation and proof of completion of performance obligations; • Performing revenue and gross margin analysis for all material revenue streams to determine whether trends were aligned to expectations and market activity; • Performing cut-off testing on revenue transactions to ensure revenue was recorded in the appropriate accounting period; and • Testing sampled journal entries to search for any inappropriate or unauthorised journal entries processed for the intent of manipulation of the financial reporting process.

Other information

The directors are responsible for the other information. The other information comprises the information in Motio Limited's annual report for the year ended 30 June 2025, but does not include the financial report and the auditor's report thereon. Our opinion on the financial report does not cover the other information and 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 the other information we are required to report that fact. We have nothing to report in this regard.

Directors' responsibility 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 responsibility for the audit of the financial report

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

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

Nexia Australia

Report on the Remuneration Report

Opinion on the Remuneration Report

We have audited the Remuneration Report included in pages 18 to 24 of the directors' Report for the year ended 30 June 2025.

In our opinion, the Remuneration Report of Motio Limited for the year ended 30 June 2025, 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.

Nexia

Nexia Sydney Audit Pty Ltd

Stephen Fisher

Director

Date: 29 August 2025

Sydney


TEST 1
Wallabies
V
LIVE & ON DEMAND. 4K.
SATURDAY 7PM AEST
Stan.
SPORT
$10.00


POINTSBET
1ST HEAD TO HEAD BET
UP TO MAX STAKE
FIRST GOAL
YOU WIN
SWANS

Shareholders Information

The following additional information was applicable at 4 August 2025:

There are a total of 278,503,409 ordinary fully paid shares on issue and there are 38 shareholdings with less than marketable a parcel of shares based on a share price of $0.057.

1

Distribution of Share Holders as 4 August 2025

Category (size of holding)	No. of Holders	No. of Units	% Issued Share Capital
1 – 1,000	22	3,543	0.00%
1,001 – 5,000	8	23,365	0.01%
5,001 – 10,000	12	93,164	0.03%
10,001 – 100,000	207	9,936,586	3.57%
100,001 – and over	194	268,446,751	96.39%
Total	**443**	**278,503,409**	**100.00%**

Shareholders Information

2

Distribution of Unquoted Securities as 4 August 2025

	UNLISTED OPTIONS EXPIRING 26/07/2026 @ $0.0525		UNLISTED OPTIONS EXPIRING 26/07/2027 @ $0.07 (UNVESTED)	
	Holder	% Issued Share Capital	Holders	% Issued Share Capital
1 – 1,000	-	0.00%	-	0.00%
1,001 – 5,000	-	0.00%	-	0.00%
5,001 – 10,000	-	0.00%	-	0.00%
10,001 – 100,000	-	0.00%	-	0.00%
100,001 – and over	1	100.00%	1	100.00%
Total	**1**	**100.00%**	**1**	**100.00%**

	CLASS G PERFORMANCE RIGHTS - EXPIRING 31/10/26		CLASS H PERFORMANCE RIGHTS - EXPIRING 30/11/27	
	Holder	% Issued Share Capital	Holders	% Issued Share Capital
1 – 1,000	-	0.00%	-	0.00%
1,001 – 5,000	-	0.00%	-	0.00%
5,001 – 10,000	-	0.00%	-	0.00%
10,001 – 100,000	-	0.00%	-	0.00%
100,001 – and over	8	100.00%	2	100.00%
Total	**8**	**100.00%**	**2**	**100.00%**

	PERFORMANCE UNITS – EXPIRING 30/11/29	
	Holders	% Issued Share Capital
1 – 1,000	-	0.00%
1,001 – 5,000	-	0.00%
5,001 – 10,000	-	0.00%
10,001 – 100,000	-	0.00%
100,001 – and over	1	100.00%
Total	**1**	**100.00%**

Shareholders Information

3

Voting Rights

a. Ordinary Shares

Subject to any rights or restrictions for the time being attached to any class or classes at general meetings of shareholders or classes of shareholders:

i. each shareholder entitled to vote, may vote in person or by proxy, attorney or representative;

ii. on a show of hands, every person present who is a shareholder or a proxy, attorney or representative of a shareholder has one vote; and

iii. on a poll, every person present who is a shareholder or a proxy, attorney or representative of a shareholder shall, in respect of each fully paid share held, or in respect of which he/she has appointed a proxy, attorney or representative, have one vote for the share, but in respect of partly paid shares shall have a fraction of a vote equivalent to the proportion which the amount paid up bears to the total issue price for the share.

b. Options and Performance Rights

There are no voting rights attached to any class of options currently on issue.

Shareholders Information

4

20 Largest Shareholders - Ordinary Shares at 4 August 2025

Position	Holder Name	Holding	% AC
1	J P MORGAN NOMINEES AUSTRALIA PTY LIMITED	49,186,202	17.66%
2	HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	22,475,631	8.07%
3	CITICORP NOMINEES PTY LIMITED	18,622,798	6.69%
4	SPICERACK PTY LTD <MYZL FAMILY A/C>	18,237,424	6.55%
5	HJG FAMILY NOMINEES PTY LTD <GROSSER FAMILY A/C>	9,675,877	3.47%
6	ADAM CADWALLADER	9,538,917	3.43%
7	F H C WILSON PTY LTD <F H C & B H WILSON S/F A/C>	9,425,401	3.38%
8	MR MATTHEW LIAM KILNER	9,303,698	3.34%
9	MR JOEL DAVID WEBB	6,200,000	2.23%
10	GASMAT PTY LTD <CHESSBILL INVEST S/F A/C>	6,044,511	2.17%
11	MR GREGORY JOSEPH WILDISEN	5,574,962	2.00%
12	MR MATTHEW REGOS & MRS SILVIA LISA REGOS <REGOS FAMILY A/C>	4,102,492	1.47%
13	MR PAUL BLEASDALE	4,012,589	1.44%
14	JJ VENTURES LIMITED	3,768,081	1.35%
15	MR MALCOLM JOHN ROSS & MRS JUNE ROSS	3,369,664	1.21%
16	FINCLEAR SERVICES PTY LTD <SUPERHERO SECURITIES A/C>	2,191,864	0.79%
17	VAMOS TRADING PTY LTD	2,044,600	0.73%
18	TWO TOPS PTY LTD	2,000,000	0.72%
19	MS JACQUELINE ALICE SMITH	1,953,939	0.70%
20	MR GREGORY JACOBS & MRS HELEN JOCOBS G & H JACOBS SUPER FUND A/C	1,950,000	0.70%
	Total	**189,678,650**	**68.11%**
	Balance of Register	**88,824,759**	**31.89%**
	Total issued capital - MXO	**278,503,409**	**100.00%**

Shareholders Information

5

Substantial Shareholders Ordinary Shares

At 4 August 2025, the following shareholders held 5% or more of the issued capital of the Company:

Interest	Class
19.84%(1)	Capital H Management Pty Ltd
7.03%(2)	Spicerack Pty Ltd <Myzl Family A/C>

(1) The last notice of change of interest of substantial holder was provided to the ASX on 13 April 2021. The next notice of change of interest of substantial holder is only required where there is a change in holding greater than 1% from the previous notice.

(2) The last notice of change of interest of substantial holder was provided to the ASX on 9 September 2022. The next notice of change of interest of substantial holder is only required where there is a change in holding greater than 1% from the previous notice.

6

Unquoted Securities - at 4 August 2025

Set out below are the classes of unquoted securities currently on issue.

Number	Class
3,507,500	Class G Performance Rights (vested) and expiring 31/10/26
5,000,000	Class H Performance Rights (vested) and expiring 30/11/27
4,000,000	Options exercisable at 5.25c each and expiring 26/07/2026
6,000,000	Options exercisable at 7c each and expiring 26/07/2027
13,409,917	Performance Units – expiring 30/11/29

7

Unquoted Equity Security Holders with Greater than 20% of an Individual Class

At 4 August 2025 the following classes of unquoted securities had holders with greater than 20% of that class on issue that were not issued under an employee incentive scheme.

Class/Name	Number of Securities Held	% Held
Options exercisable at 5.25¢ each and expiring 26/07/2026		
1. Imperium Nominees Pty Ltd	4,000,000	100.00%
Options exercisable at 7¢ each and expiring 26/07/2027		
1. Imperium Nominees Pty Ltd	6,000,000	100.00%

Shareholders Information

8

Securities Subject to Escrow

There are currently no securities subject to escrow.

9

On-market Buy-Back

Currently there is no on-market buy-back of the Company's securities.

10

Corporate Governance

Pursuant to the ASX Listing Rules, the Company's Corporate Governance Statement will be released in conjunction with this report. The Company's Corporate Governance Statement is available on the Company's website at: https://www.motio.com.au/investor/governance/

11

Domicile

Motio Limited, incorporated and domiciled in Australia, is a public listed Company limited by Shares.