

# Linus Technologies Limited

## Appendix 4E

Preliminary Final Report

30 June 2025

### 1. Company details

Name of entity: Linus Technologies Limited

ACN: 149 796 332

Reporting period: For the year ended 30 June 2025

Previous period: For the year ended 30 June 2024

### 2. Results for announcement to the market

	2025	2024	Increase/(decrease) over previous corresponding period	
	\$	\$	\$	%
Revenue from ordinary activities	785,423	811,120	(25,697)	3.17
Loss from ordinary activities after tax attributable to members	(5,311,541)	(4,789,129)	(522,412)	(10.91)
Loss for the year attributable to members	(5,311,541)	(4,789,129)	(522,412)	(10.91)

#### Summary of results:

Revenue for the year ended 30 June 2025 was \$785,423, a 3.17% decrease over the previous period. The loss for the period after income tax was \$5,311,541. This loss includes non-cash amortisation and impairment charges of \$765,000, share based payments of \$257,896 and interest expenses of \$305,179 associated with convertible notes on issue.

During the year, the company appointed new chief executive officer, Ben Taverner, who initiated a company-wide strategic review. The financial results for the year are reflective of the company's focus on transformation into a sales focused and high-impact commercial SAAS organisation.

Since the Year End the Company has intensified its cost saving program, the results of which will only be truly seen in 2Q26 and 3Q26. In aggregate, these measures represent a reduction in total expenses by 40% and an expected saving of in excess of \$2m in FY26.

The Linus Video Services (LVS) platform and the company's Whizzard and fan engagement Captivate products enable users to search more deeply and efficiently across the entire production chain – from near-live content to the archive – in order to edit, assemble, and publish more content from customer video assets, and reduce associated costs. These technology solutions are available in-market via LVS to virtualize, enrich, and assemble video for consumption by end users.

The Company's focused go-to-market strategy have resulted significant momentum through the later part of FY25 going into FY26. The addition of key industry partnerships, such as Fujitsu, will be leveraged to speed up profitable customer acquisition in FY26. These partnerships, coupled with new opportunities and renewals across existing customers, provides the company with a strong foundation for revenue growth in FY26 and beyond. Subsequent to year end these include a paid POC engagement with a major European professional football league and the first sale of the Captivate solution to HTP.

During the year and subsequent to year end, the company also announced a number of changes to its board of directors, with the appointment of Andrew Demetriou and Brent Jones as non-executive directors and the retirement of John Wallace, Barry McNeill and Giuseppe Rinarelli. Mr Demetriou brings his wealth of knowledge and experience in the sports and entertainment industries, including through his previous role as CEO of the AFL, and Mr Jones is a seasoned financial services professional with a track record of success in maximising value for shareholders in ASX companies. Separately, subsequent to year end, Gerard Bongiorno indicated his intention to step down as chairperson and retire from the board. He will remain in the role until a new chairperson is appointed.

### 3. Net tangible assets

	Current period	Previous corresponding period
Net tangible assets per ordinary security	(0.0) cents	(0.0) cents

### 4. Dividends

No dividends were paid or declared during the financial period and it is not proposed to pay dividends. No dividends have previously been declared or paid in prior financial periods and there are no dividend reinvestment plans in place.

### 5. Entities over which control has been gained or lost during the period

No control was gained or lost over entities during the period.

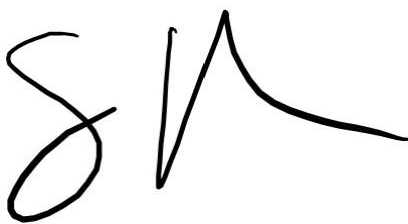
### 6. Audit qualification or review

The results reported are in the process of an independent audit from the Company's auditors KPMG. The Directors expect the auditor's report to include a material uncertainty related to going concern, consistent with the financial year ended 30 June 2024 audit opinion.

### 7. Attachments

The Preliminary Financial Statements of Linus Technologies Limited for the year ended 30 June 2025 are attached.

### 8. Signed



Mr Gerard Bongiorno  
Chairman  
Melbourne

Date: 29 August 2025



**LINIUS TECHNOLOGIES LIMITED**

**ACN 149 796 332**

**APPENDIX 4E**

**FINANCIAL STATEMENTS**

**FINANCIAL YEAR ENDED 30 JUNE 2025**

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# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR YEAR ENDED 30 JUNE 2025

	Note	Group 2025 \$	Group 2024 \$
Revenue	2	785,423	811,120
Other income	2	102,155	262,030
Amortisation expense	7	(540,000)	(540,000)
Impairment of non-financial asset	7	(225,000)	-
Consultant expenses		(1,264,133)	(612,158)
Director remuneration (excluding share-based payment) expenses		(248,545)	(225,488)
Employee benefit expenses		(1,566,018)	(1,995,075)
Impairment loss on trade receivables		(134,620)	(4,750)
Share-based payments expense		(257,896)	(147,204)
Finance expense	3	(336,864)	(8,257)
Compliance expenses		(244,322)	(268,924)
Software development expenses		(1,046,526)	(1,682,849)
Marketing and promotional expenses		(47,821)	(96,473)
Patent costs		(80,653)	(33,768)
Travel and accommodation expenses		(32,959)	(84,398)
Other expenses	3	(173,762)	(162,935)
Loss before income tax		(5,311,541)	(4,789,129)
Income tax expense		-	-
Loss for the year		(5,311,541)	(4,789,129)
Other comprehensive loss			
Items that are or may be reclassified subsequently to profit or loss			
Foreign currency translation differences		(11,970)	-
Other comprehensive loss for the year		(11,970)	(4,789,129)
Total comprehensive loss for the year		(5,323,512)	(4,789,129)
Basic loss per share (cents per share)	4	(0.09)	(0.10)
Diluted loss per share (cents per share)	4	(0.09)	(0.10)

The accompanying notes form part of the financial report.

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	Group 2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	227,410	201,011
Trade and other receivables	6	345,795	342,378
<b>TOTAL CURRENT ASSETS</b>		<b>573,205</b>	<b>543,389</b>
<b>NON-CURRENT ASSETS</b>			
Intellectual property	7	-	765,000
<b>TOTAL NON-CURRENT ASSETS</b>		<b>-</b>	<b>765,000</b>
<b>TOTAL ASSETS</b>		<b>573,205</b>	<b>1,308,389</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	2,214,444	1,172,931
Contract liabilities	9	96,936	233,970
Employee provisions	10	70,651	87,061
Financial liabilities	11	1,439,902	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,821,933</b>	<b>1,493,962</b>
<b>NON-CURRENT LIABILITIES</b>			
Trade and other payables	8	64,549	-
Employee provisions	10	14,830	18,128
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>79,379</b>	<b>18,128</b>
<b>TOTAL LIABILITIES</b>		<b>3,901,312</b>	<b>1,512,090</b>
<b>NET (LIABILITIES) / ASSETS</b>		<b>(3,328,107)</b>	<b>(203,701)</b>
<b>EQUITY</b>			
Issued capital	12	59,428,522	58,504,539
Reserves		7,394,834	6,131,681
Accumulated losses		(70,151,463)	(64,839,921)
<b>TOTAL EQUITY</b>		<b>(3,328,107)</b>	<b>(203,701)</b>

The accompanying notes form part of the financial report

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

Group	Issued Capital	Equity reserve on Convertible Notes	Equity settled benefits reserve	Translation Reserves	Accumulated Losses	Total
	\$	\$	\$	\$	\$	\$
Balance 1 July 2023	54,855,868	-	5,978,778	-	(60,050,792)	783,854
Total comprehensive loss:						
Loss for the year	-	-	-	-	(4,789,129)	(4,789,129)
Other comprehensive loss	-	-	-	-	-	-
Total comprehensive loss	-	-	-	-	(4,789,129)	(4,789,129)
Transactions with owners of the Company:						
Shares and options issued during the year (net of capital raising costs)	3,648,671	-	-	-	-	3,648,671
Share-based payments	-	-	152,903	-	-	152,903
Total transactions with owners of the Company	3,648,671	-	152,903	-	-	3,801,574
Balance at 30 June 2024	58,504,539	-	6,131,681	-	(64,839,921)	(203,701)
Balance 1 July 2024	58,504,539	-	6,131,681	-	(64,839,921)	(203,701)
Total comprehensive loss:						
Loss for the year	-	-	-	-	(5,311,542)	(5,311,542)
Other comprehensive loss	-	-	-	(11,970)	-	(11,970)
Total comprehensive loss	-	-	-	(11,970)	(5,311,542)	(5,323,512)
Transactions with owners of the Company:						
Shares issued during the year (net of capital raising costs)	923,983	-	-	-	-	923,983
Issue of convertible notes during the year	-	990,277	-	-	-	990,277
Share-based payments	-	-	284,846	-	-	284,846
Total transactions with owners of the Company	923,983	990,277	284,846	-	-	2,199,106
Balance at 30 June 2025	59,428,522	990,277	6,416,527	(11,970)	(70,151,463)	(3,328,107)

The accompanying notes form part of the financial report

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	Note	Group 2025 \$	2024 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers		596,965	747,516
Receipts from GST refundable		118,819	106,189
Payments to suppliers		(3,380,010)	(4,815,593)
Interest paid		(31,685)	(8,257)
Other income received		-	251,022
Net cash used in operating activities	13	(2,695,911)	(3,719,123)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Net cash provided by /(used in) investing activities			-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Insurance premium funding payments	8	(111,653)	(124,113)
Proceeds from other payables		-	90,000
Proceeds from issue of shares		768,030	3,552,000
Capital raising costs paid		(9,067)	(78,790)
Proceeds from convertible notes to be issued		350,000	
Proceeds from issue of convertible notes		1,725,000	-
Net cash inflows from financing activities		2,722,310	3,439,097
Net increase/(decrease) in cash held		26,399	(280,026)
Cash at beginning of financial year		201,011	481,037
Cash at end of financial year	5	227,410	201,011

The accompanying notes form part of the financial report

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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These preliminary financial statements and notes comprise the information required as Appendix 4E, under ASX listing rule 4.3A for Linius Technologies Limited (“the Company”) and its controlled entities (“the Group”), a listed Australian company incorporated in Australia. This report is based on financial statements that are in the process of being audited.

These general purpose financial statements comprise the financial report and notes of Linius Technologies Limited (the “Company”) and its controlled entities (the “Group”), a listed Australian company incorporated in Australia.

#### Basis of Preparation

The preliminary financial report does not include all of the notes of the type normally included in an annual financial report. Accordingly, it should be read in conjunction with the Annual Report for the period ended 30 June 2024 and the financial report for the six months ended 31 December 2024 and any public announcements made by the Company in accordance with the continual disclosure requirements of the Corporations Act 2001. This preliminary report has been prepared in accordance with the measurement and recognition requirements of the Australian Accounting Standards, Accounting Interpretations and the Corporations Act 2001.

The financial statements comprise the consolidated financial statements for the Group. For the purposes of preparing the consolidated financial statements, the Company is a for-profit entity.

Australian Accounting Standards set out accounting policies that the Australian Accounting Standards Board has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with AIFRS ensures that the financial report and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The Appendix 4E was authorised for issue on 29 August 2025.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

#### *Going Concern*

The financial statements have been prepared under the historical cost convention, applying the going concern basis of accounting. The directors are confident in the continuing support from the existing shareholders and the ability to attract new investors to fund the Group’s future finance requirements. Further details of the going concern basis of accounting will be provided in the Group’s annual report for the year ended 30 June 2025.



# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 2: REVENUE

	2025	2024
	\$	\$
Revenue for services rendered*	785,423	811,120
Other revenue:		
Government grant**	85,440	259,103
Foreign exchange gain	15,255	573
Interest income	1,460	2,354
Total other revenue	102,155	262,030

\* Income in advance amounting to \$96,936 (2024: \$233,970) is included in Note 12 contract liabilities.

\*\*Government grants related to research and development claim remain amounting to \$202,781 remain outstanding as at 30 June 2025 (2024: \$107,015) and form part of trade and other receivables.

### NOTE 3: LOSS FOR THE YEAR

	2025	2024
	\$	\$
Other expenses:		
Occupancy costs	2,800	4,144
Recruitment	60,928	40,183
Insurance	100,143	102,587
Others	9,891	16,021
Other expenses	173,762	162,935
Finance expense:		
Interest expense	31,685	8,257
Interest expense – convertible note facility	305,179	-
Finance expense	336,864	8,257

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 4: EARNINGS/LOSS PER SHARE

	2025	2024
	\$	\$
a. Reconciliation of earnings to profit or loss		
Loss used to calculate basic and diluted EPS	(5,311,541)	(4,789,129)
	No.	No.
b. Weighted average number of ordinary shares outstanding during the period used in calculating basic and diluted EPS	5,980,674,824	4,757,663,073

Potential ordinary shares comprising 217,799,992 options (2024: 201,799,992) were excluded in the calculation of diluted EPS given they are antidilutive.

### NOTE 5: CASH AND CASH EQUIVALENTS

	2025	2024
	\$	\$
Cash	207,410	151,011
Term deposit (cash equivalent)	20,000	50,000
Cash and cash equivalents	227,410	201,011

#### *Reconciliation of cash*

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2025	2024
	\$	\$
Cash and cash equivalents	227,410	201,011

### NOTE 6: TRADE AND OTHER RECEIVABLES

	2025	2024
	\$	\$
CURRENT		
Accounts receivable	278,339	209,885
Prepaid expenses and other receivables	67,456	132,493
	345,795	342,378

Accounts receivables are shown net of impairment losses of \$134,620 (2024:\$4,750)

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 7: INTELLECTUAL PROPERTY

The Group acquired the intellectual property associated with the Linius technology from an unrelated party in the financial period ended 30 June 2016. The intellectual property includes patents, copyright, confidential information and trademarks. In accordance with accounting standards and the Group accounting policies this asset is treated as having a finite life and is being amortised over 10 years.

	2025	2024
	\$	\$
Intellectual property at cost	5,400,000	5,400,000
Accumulated amortisation and impairment	(5,400,000)	(4,635,000)
	-	765,000

The directors have assessed the value and useful life of the intellectual property at balance date.

During the period the Group has impaired the intellectual property by \$225,000 during the period. Further details regarding impairment testing will be provided in the Group's annual report for the year ended 30 June 2025.

### NOTE 8: TRADE AND OTHER PAYABLES

	2025	2024
	\$	\$
CURRENT		
Trade payables	1,527,070	809,745
Other payables	350,000	90,000
Sundry payables and accrued expenses	337,374	273,186
	2,214,444	1,172,931
NON CURRENT		
Trade payables	64,549	-
	64,549	-

*Reconciliation of movements of liabilities to cash flows arising from financing activities.*

Initial loan balance of \$107,809 (2024: 116,018) was non cash as the insurance premium was paid directly by financier. During the year, \$111,653 (2024: 124,113) was repaid. Nominal interest rate is 33.3% (2024: 6.97%) and this loan was repaid by February 2025.

### NOTE 9: CONTRACT LIABILITIES

	2025	2024
	\$	\$
Contract Liabilities	96,936	233,970
	96,936	233,970

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 10: EMPLOYEE PROVISIONS

	2025	2024
	\$	\$
<b>CURRENT</b>		
Provision for leave	70,651	87,061
	70,651	87,061
<b>NON CURRENT</b>		
Provision for long service leave	14,830	18,128
	14,830	-

### NOTE 11: FINANCIAL LIABILITIES

	2025	2024
	\$	\$
<b>CURRENT</b>		
Convertible Note *	1,089,902	-
Other financial liabilities ^	350,000	-
	1,439,902	-

\* In September 2024, the Company entered into a convertible note deed poll enabling the Company to issue up to \$3 million of funding. Under the terms of the deed, the company is able to issue Convertible Notes over four tranches. During the period the Company issued the following:

Tranche 1: \$380,000 in September 2024, maturing 23 September 2026;

Tranche 2: \$445,000 in October 2024, maturing 23 September 2026;

Tranche 3: \$250,000 in December 2024, maturing 3 December 2026

Tranche 4: \$350,000 in February 2025, maturing 26 February 2027.

The notes are convertible at the Note holders election into ordinary shares on with the issue price on conversion shall be the value contributed plus accrued interest thereon at a share price of \$0.002.

In February 2025, the Company entered into a convertible note deed poll enabling the Company to issue up to \$750,000 of funding. Under the terms of the deed, the company is able to issue Convertible Notes. During the period the Company issued the following \$350,000 in March 2025, maturing 25 March 2027;

The notes are convertible at the Note holders election into ordinary shares on with the issue price on conversion shall be the value contributed plus accrued interest thereon at a share price of \$0.002.

As the convertible notes contain conversion features AASB 9 Financial Instruments requires the disaggregation of the equity and financial liability components. The full amount of A\$1,775,000 is discounted back to present value using prevailing market interest rates for an equivalent loan, which is estimated at 85%. The fair value of the loan is estimated at A\$784,723. The difference is the amount that is recognised as a convertible note reserve. A total of A\$305,179 represents the unwinding of the present value discount up to 30 June 2025 and is recognised in the statement of profit or loss and other comprehensive income under finance expense.

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 11: FINANCIAL LIABILITIES (CONTINUED)

^ In June 2025, the Company entered into a convertible note deed poll enabling the Company to issue up to \$3 million of funding.

Under the terms of the deed, the company is able to issue Convertible Notes over two tranches:

Tranche 1: Up to \$350,000 in Convertible Notes can be issued. These were issued 3 July 2025.

Tranche 2: Up to \$2,650,000 in Convertible Notes can be issued within 3 months following the Issuer's shareholders approving the issue of the Notes for Tranche 2.

### NOTE 12 ISSUED CAPITAL AND RESERVES

	Note	\$ Group	Number (Legal parent)
Issued Capital			
2025			
Opening balance 1 July 2024		58,504,539	5,546,740,714
Issue of shares through private placement (net of costs)*		923,983	492,500,000
Issue of shares as share based payments**		-	111,975,000
At reporting date		59,428,522	6,151,215,714
The Company has issued share capital amounting to 6,151,215,714 ordinary shares of no par value.			
2024			
Opening balance 1 July 2023		54,855,868	3,765,457,374
Issue of shares through private placement (net of costs)*		3,648,671	1,729,283,340
Issue of shares as share based payments**		-	52,000,000
At reporting date		58,504,539	5,546,740,714

\*Net of \$26,950 (2024: \$5,699) of share based payment transaction costs and \$9,067 (2024: \$72,630) of other transaction costs.

\*\*Net of \$222,000 (2024: \$115,123) of share based payments expense recorded in the profit and loss and share based payments reserve.

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 12: ISSUED CAPITAL AND RESERVES (CONTINUED)

Ordinary shares	Legal parent entity	
	2025 No.	2024 No.
Opening balance	5,546,740,714	3,765,457,374
Fully paid shares issued during the year		
– July 2023 (issue of shares on private placement to directors)	-	23,333,340
– August 2023 (issue of shares as part of share based payment)	-	18,000,000
– August 2023 (issue of shares by private placement)	-	423,000,000
– October 2023 (issue of shares by private placement)	-	292,500,000
– December 2023 (issue of shares by share purchase plan)	-	160,500,000
– December 2023 (issue of shares as part of share based payment)	-	29,000,000
– December 2023 (issue of shares on private placement to directors)	-	117,200,000
– December 2023 (issue of shares by private placement)	-	110,250,000
– February 2024 (issue of shares by private placement)	-	257,500,000
– April 2024 (issue of shares as part of share based payment)	-	5,000,000
– April 2024 (issue of shares by private placement)	-	345,000,000
– September 2024 (issue of shares by private placement)	220,000,000	-
– September 2024 (issue of shares as part of share based payment)	98,500,000	-
– October 2024 (issue of shares by private placement to directors)	220,000,000	-
– October 2024 (issue of shares by private placement)	52,500,000	-
– October 2024 (issue of shares as part of share based payment)	13,475,000	-
At reporting date	6,151,215,714	5,546,740,714

At shareholders' meetings each ordinary share is entitled to one vote when a poll is called, otherwise each shareholder has one vote on a show of hands. All ordinary shares rank equally with regard to the Company's residual assets.

#### NATURE AND PURPOSE OF RESERVES

##### Share-Based Payments Reserve

This reserve is used to record the equity value of share based payment expenses incurred as consideration for employee and consultant services.

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 12: ISSUED CAPITAL AND RESERVES (CONTINUED)

#### Capital risk management

The Group's objectives when managing capital are to safeguard its ability to continue as a going concern, so that it may continue to provide returns for shareholders and benefits for other stakeholders.

Due to the nature of the Group's activities, being an early stage technology company, the Group does not have ready access to credit facilities, with the primary source of funding being equity raisings. Therefore, the focus of the Group's capital risk management is the current working capital position against the requirements of the Group to meet research and development of software, early stage business commercialisation initiatives and corporate overheads. The Group's strategy is to ensure appropriate liquidity is maintained to meet anticipated operating requirements, with a view to initiating appropriate capital raisings as required. The working capital position of the Group at 30 June 2025 is as follows:

	2025	2024
	\$	\$
Cash and cash equivalents	227,410	201,011
Trade and other receivables	345,795	342,378
Trade and other payables and other liabilities	(2,525,959)	(1,512,089)
Working capital position	(1,952,754)	(968,700)

### NOTE 13: CASH FLOW INFORMATION

	2025	2024
	\$	\$
Cash flows excluded from loss attributable to operating activities:		
Loss after income tax	(5,311,542)	(4,789,129)
Non cash items		
- Amortisation	540,000	540,000
- Impairment of non financial assets	225,000	-
- Impairment of financial assets		
- Share-based payments expense	257,896	147,204
- Interest expense	305,179	-
- Expenses settled through issuing shares and convertible notes	490,000	175,000
Changes in assets and liabilities		
- (Increase)/decrease in trade receivables and prepayments	(3,417)	89,206
- Increase/(decrease) in trade payables and accruals	957,715	152,465
- Increase/(decrease) in contract liabilities	(137,034)	(48,089)
- Increase/(decrease) in provisions	(19,708)	14,220
Cash flows used in operating activities	(2,695,911)	(3,719,123)

# LINIUS TECHNOLOGIES LIMITED

## APPENDIX 4E 2025

### NOTE 14: OPERATING SEGMENTS

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#### Segment Information

Operating segments are identified on the basis of internal reports about components of the Group that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segment and to assess its performance.

The Group's operating segments have been determined with reference to the monthly management accounts used by the Chief Operating Decision Maker to make decisions regarding the Group's operations and allocation of working capital. Due to the size and nature of the Group, the Board as a whole has been determined as the Chief Operating Decision Maker.

There is only one reportable segment, being the development of computer software.

The revenues and results of this segment are those of the Group as a whole and are set out in the consolidated statement of profit or loss and other comprehensive income. The segment assets and liabilities of this segment are those of the Group and are set out in the consolidated statement of financial position.

### NOTE 15: SUBSEQUENT EVENTS

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There has not been any matter or circumstance that has arisen after balance date that has significantly affected, or may significantly affect, the operations of the Group, the results of these operations, or the state of affairs of the Group in future financial periods.