HARVEST TECHNOLOGY GROUP LIMITED

ABN 77 149 970 445

HALF-YEAR FINANCIAL REPORT

PERIOD ENDED 31 DECEMBER 2023

APPENDIX 4D

Preliminary financial statements for the half-year ended 31 December 2023 as required by ASX listing rule 4.2A

Results for announcement to the market
(All comparisons to half-year ended 31 December 2022)

	31 December 2023 $	31 December 2022 $	Change $	Change %
Revenue from ordinary activities	1,436,451	1,852,430	(415,979)	(22)
Revenue from discontinued operations	-	-	-	-
Loss from ordinary activities after tax	(1,764,749)	(4,405,876)	2,640,314	60
Loss from discontinued operations after tax	(521,200)	(223,197)	(298,003)	(134)
Loss attributable to members	(2,285,949)	(4,629,073)	2,343,124	51

Dividends	Amount per share (cents)	Franked amount per share (cents)
Final	Nil	Nil
Half-year	Nil	Nil

Harvest Technology Group has not proposed to pay any dividends.

	31 December 2023	31 December 2022
Net Tangible Assets per share (cents)	(0.35)	(0.07)

Additional information supporting the Appendix 4D disclosure requirements can be found in the Director's Report and the consolidated financial statements for the half-year ended 31 December 2023.

This report is based on the consolidated financial statements for the half-year ended 31 December 2023 which have been reviewed by HLB Mann Judd. The independent auditor's review report contains an emphasis of matter in relation to going concern as further detailed in Note 1.5.

HARVEST TECHNOLOGY GROUP LIMITED

HALF-YEAR FINANCIAL REPORT

Period ended 31 December 2023

CONTENTS

DIRECTORS REPORT

The Directors present their report together with the consolidated financial statements of Harvest Technology Group Limited ("**Company**") and the entities it controls (together, the "Group"), for the half-year ended 31 December 2023 and the auditor's report thereon. The consolidated financial statements have been reviewed and approved by the directors on the recommendation of the Company's Audit and Risk Management Committee.

DIRECTORS

The names of the Directors who held office during or since the end of the half-year period and until the date of this report are noted below. Directors were in office for the entire period unless otherwise stated:

Name

Jeffery Sengelman, *Chair, Independent Non-Executive Director*

Marcus Machin, *Independent Non-Executive Director*

Ross McKinnon, *Independent Non-Executive Director*

Ilario Faenza, *Independent Non-Executive Director (appointed 29 January 2024) & Interim CEO / Executive Director*

Paul Guilfoyle*, Executive Director (resigned 10 July 2023)*

Company Secretary

Jack Rosagro as Company Secretary.

OPERATING AND FINANCIAL REVIEW

Group Overview

The principal activities of the entities within the Group during the period were the:

- Development and delivery of proprietary software, products and services enabling the secure encrypted transfer of data, including high-definition video and audio, from anywhere via satellite or congested networks at ultra-low bandwidths
- Provision of a SaaS-based mobile technology platform to provide enhanced connectivity and operational support to field technicians with enhanced user interface and integration with job and project management software

The above products and services are provided primarily to the energy, maritime, resources, defence, utilities, security and surveillance and unmanned systems sectors enabling customers to optimise remote operations.

Highlights

Notable developments during the period include:

- Nodestream™ Enterprise (NSE™) software has been fully implemented across Fugro Middle East's remote operations enabling on-premise administration of groups, users and assets, and management of connections.

- Fugro Australia are in the process of converting their existing RiS™ devices to the newly developed hybrid Nodestream™/RiS™ technology as well as implementing NSE™ to facilitate an on-premise closed network of operations.

- Harvest is now hosting a third NSE™ platform for its US defence and government contractor customer to support US government research activities with additional Nodestream™ edge devices secured onto a new Uncrewed Surface Vessel (USV) operating along the US coast.

- Delivery of the first order to a significant Five-Eyes defence customer in September 2023, with a further two orders received in January 2024. We expect further orders will be placed throughout the first half of 2024 as the customer rolls out the technology for intelligence, surveillance and reconnaissance applications across its wider operations.

- Successful completion of Phase 2 telemedicine operational trials for our European Union Defence Force (EUDF) customer in November 2023. The order for remote kits for its fleet of naval vessels was received in January 2024 and will be delivered in the first quarter of 2024. Once deployed, Harvest will continue working with our partner on the Phase 3 implementation scope which will involve the phased rollout of Nodestream™ technology on up to 300 land, sea and air assets commencing in early 2024 and expected to take 24 months.

- Harvest successfully performed a remote class survey with a leading global services provider in dredging, maritime and infrastructure activities where the Class Surveyors for the vessel were not physically present and instead crew used Nodestream™ technology to perform the survey remotely at the Surveyor's instructions. Discussions are underway with the customer for the next phase roll-out of the technology. The customer has a fleet of over 600 vessels and floating equipment.

- Nodestream™ Integrated devices (NSI™) were shipped to a Japan drone manufacturer for embedment into drones being trialled by the Japanese Self-Defense Force (JSDF) with a view to retrospectively fitting out the JSDF's current drone fleet and forming part of any future procurements.

- Our R&D activities during the period were integral to the design and deployment of several new and exciting product releases which directly led to new sales opportunities and is helping to expand our pipeline of sales opportunities across new use cases and new industry sectors. Further details on key technology developments are presented below ("Maintaining our Competitive Edge").

- Harvest was accepted into the Nvidia® Inception Program, an elite group of start-ups that drive change across industry and around the world. The program is designed to help companies like Harvest evolve faster through complimentary cutting-edge technology and connect with the Nvidia® venture capitalist alliance. Nvidia® components form part of Harvest's edge computing devices (hardware) that is designed, assembled, and tested at Harvest's innovation hub in Perth.

Strategic Review

As announced to market, Mr Ilario Faenza was appointed interim CEO and Executive Director of Harvest on the 31st January 2024. Mr Faenza is currently undertaking a review of operations and the company's strategy. A new business plan is currently in development, the summary of which will be released to market in the coming months once board approved.

Maintaining our Competitive Edge

Harvest is a global leader in the development and delivery of technology, enabling people to connect and transfer real-time, high-fidelity data, video and audio from anywhere in the world regardless of location, network quality or congestion.

The Company continues to invest in research and development activities, including the next evolution of our Nodestream™ technology, the "NS2" unified communications platform, together with enhancements to our existing product range to provide innovative and unique solutions to our customers and create the platform for scalability and growth in revenue.

This investment helped deliver the following new products to market during the period:

- Released the Nodestream™/RiS™ hybrid solution for deployment to new customers following successful trials with several of our existing customers and enabling updates across all of Harvest's applications and interfaces. The hybrid solution offers customers the flexibility to control which technology is enabled at any time, including simultaneously, to ensure fit-for-purpose capability for any scope of work and maximizing operational efficiencies.
- First-release of Nodestream™ Enterprise (NSE™) server application which can be either hosted on Harvest's own cloud network or locally on the customer's network. The application allows customers complete flexibility in managing system settings, users, functionality parameters and manages connections between all Nodestream™ devices within their ecosystem.

- Deployed Nodestream™ Integrated devices (NSI™) to customers and are currently in active discussions with a number of companies about embedment of NSI™ boards into their drones designed for intelligence, surveillance and reconnaissance applications within the defence and energy sectors. The NSI™ unit is a small-form-factor single board computer with low power consumption, flexible input/output options and high-performance compute power.

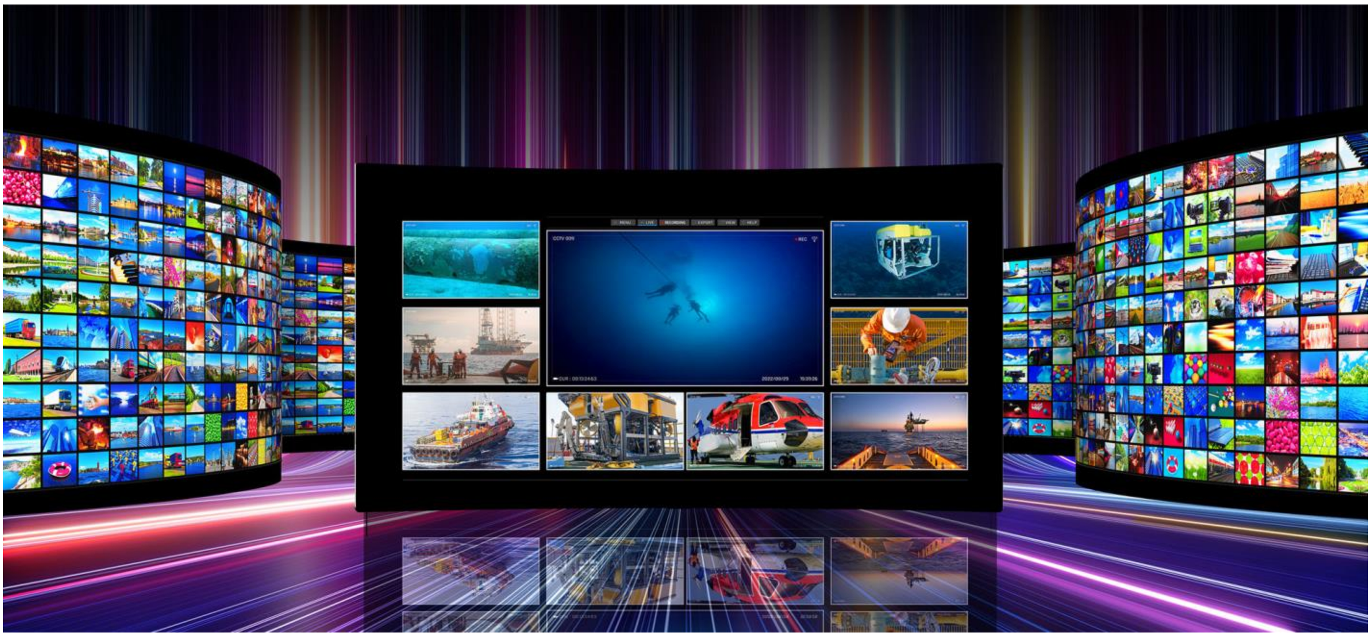
"NS2" – a unique and "best in class" technology development

Importantly, development and operational testing of the Group's cloud-based unified communications platform (codenamed "NS2") continued during the period, with the first version of the "NS2" platform (AVRLive™ Cloud) in beta testing with a customer and scheduled for commercial release in Q1 2024.

AVRLive™ Cloud is the next evolution of the Company's original point-to-multi-point browser-based AVRLive™ video streaming solution with market leading features and functionality.

AVRLive™ Cloud is a cost-effective, low-friction, customer-managed, scalable solution to the Nodestream™ ecosystem of software and hardware. Purpose-built for remote situational awareness and remote monitoring use cases where only video transmission is required, the platform maintains the core Nodestream™ technology 384-bit encryption and ensures low latency transfer of video streams using ultra-low bandwidth. The modern user interface is easy to use, making it simple and intuitive to operate.

Most exciting and truly the stand-out value of AVRLive™ Cloud, is its ability to simultaneously stream up to 16 concurrent high-quality video feeds at less than 2Mbps from a single encoding device. Based on a customer's use case, the technology can deliver as many concurrent streams as a customer needs.



AVRLive™ Cloud will be accessible via any device connected to the network and can be hosted by Harvest or by the customer. Customers may purchase Harvest Nodestream™ Quad encoding devices or utilise their own technically compliant device on which the Nodestream™ encoder software application can be installed.

The Company remains committed to continued investment in research and development activities and resources to support our growth. In January 2024, the Company received $1.67m R&D tax incentive rebate in relation to the FY2023 financial year (FY2022: $2.56m).

Business Outlook

The key areas of focus for the Company over the next twelve months include:

- Commercial launch of our new cloud-based unified communications platform, including AVRLive™ Cloud, to successfully transition to Phase 3 of our strategic plan.
- Acceleration of our revenue growth and customer diversification strategy across target markets and regions.
- Grow our partner ecosystem and increase on-ground capacity to support regional expansion including business development, sales, customer and partner support.
- Maintain cost discipline and manage resources.
- Seek opportunities for embedment and integration of our technology into third-party products and solutions.

Corporate Matters

In relation to funding for the Group, the following activities were successfully undertaken during the period:

- During July/August 2023, the Group raised $2,255,000 from a share placement and share purchase plan.
- In September 2023, the Group received a $960,045 advance from Radium Capital, providing early-access to funds expected to be received in relation to the Company's Research and Development Tax Incentive rebate for the year ended 30 June 2023.

Financial Results

Reported revenue for the six months ended December 31, 2023, compared to the corresponding period of the prior year, was adversely impacted by timing issues. The Group's revenue from technology sales decreased by 22% to $1,436,451 (six months ended December 31, 2022: $1,852,430). This mainly reflected delayed receipt of purchase orders from several large customers in December 2023, which were subsequently received in early January 2024.

Total revenue for the period improved by 12% to $3,149,986 (six months ended December 31, 2022: $2,814,223). The Group received a $1,670,311 R&D tax incentive rebate in respect of the 30 June 2023 financial year in January 2024 and reported the income and R&D incentive receivable in the current period. As outlined above, investment in research and development activities remains a key priority to realise the Group's strategy and the impending commercial launch of AVRLive™ Cloud, the first product release of our new cloud-based unified communications platform.

The Group managed to reduce the loss after income tax incurred from continuing and discontinued operations for the six months ended December 31, 2023, by $2,343,124 (51%) to $2,285,949 (six months ended December 31, 2022, loss from continuing and discontinued operations of $4,629,073). For the six months ended December 31, 2023 the Group has capitalised research and development expenditure totalling $1,389,200 (six months ended December 31, 2022: Nil) in relation to the development and commercialisation of the new cloud-based unified communications platform. The loss included significant pre-tax, non-cash expenses such as intellectual property amortisation of $416,446, property, plant and equipment depreciation of $158,185, impairment of other deposit of $472,415 and equity settled employees' incentive payments of $405,193.

The Group incurred a net cash outflow for the period of $355,214 (six months ended December 31, 2022, outflow of $3,039,054). The net cash outflow was reduced by $2,255,000 proceeds raised from the issue of share capital. The closing cash balance as at December 31, 2023, was $634,057 (June 30, 2023: $992,018).

Net cash outflow from operating activities was reduced by 36% to $2,068,370 (six months ended December 31, 2022 outflow of $3,227,032), which partly reflects the Company's focus on operating cost reductions, although we expect the majority of the operating cost savings to become evident in the second half of the current year following restructuring changes undertaken in December/January. The results include a loss from the discontinued vessel operations division of $521,200 (2022: $223,197) related to ongoing legal expenses and impairment of other deposit.

Notwithstanding the fact the Group had a working capital deficiency of $3,485,832 (2022: surplus of $972,769), incurred a reduced loss of $2,285,949 and a net cash outflow of $355,214 for the period, the Directors are of the opinion that the Company is a going concern for the following reasons:

- Received $1,670,311 R&D tax incentive rebate in January 2024
- Received $1,590,000 proceeds (before costs) from the placement exercise to sophisticated investors in February 2024
- The benefits to be realised in the second half of the current year from recent cost reduction plans and structural changes; and
- The strong interest expressed by customers in the Group's technology and services which supports our strategy to diversify and scale our revenue base together with the planned introduction of new products and services (such as AVRLive™ Cloud) in the next 12 months which will diversify and grow our revenue streams.

After consideration of the above factors together with a review of the Group's financial position and forecast cash flows, the Directors reasonably expect the Group will be able to generate sufficient future cash to ensure the Group is able to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements.

DIVIDENDS

The Directors recommend that no dividend be provided for the half-year ended December 31, 2023 (half-year ended December 31, 2022: Nil).

SUBSEQUENT EVENTS

Other than as disclosed in Note 14, there have been no matters or circumstances that have arisen since the end of the reporting period that have affected or may affect, significantly, the operations of the Group, the results of these operations, or the state of affairs of the Group in future financial years.

AUDITOR INDEPENDENCE AND NON-AUDIT SERVICES

Section 307C of the *Corporations Act 2001* requires our auditors, HLB Mann Judd, to provide the Directors of the Company with an Independence Declaration in relation to the review of the half-year report. The Independence Declaration is set out on the following page and forms part of this Directors' Report for the half-year ended 31 December 2023.

Signed in accordance with a resolution of Directors.

Jeff Sengelman

JEFFERY SENGELMAN
Executive Chair

Perth, Western Australia
27 February 2024

HLB MANN JUDD
ADVISORY AND ACCOUNTING

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the consolidated financial report of Harvest Technology Group Limited for the half-year ended 31 December 2023, 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 review; and

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

Perth, Western Australia **27 February 2024**	**D I Buckley** **Partner**

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Note	31 December 2023 $	30 June 2023 $
Assets			
Cash and cash equivalents		634,057	992,018
Trade and other receivables	7	2,078,272	528,836
Inventory		507,163	504,967
Prepayments		119,431	189,892
Other bonds and deposits		-	478,767
Total current assets		**3,338,923**	**2,694,480**
Intangible assets	8	6,285,543	5,312,789
Property, plant and equipment	9	944,027	1,091,941
Right-of-use leased assets		1,128,748	1,250,367
Other bonds and deposits		218,990	218,990
Total non-current assets		**8,577,308**	**7,874,087**
Total assets		**11,916,231**	**10,568,567**
Liabilities			
Trade and other payables		551,047	564,686
Other liabilities		192,151	91,661
Borrowings	10	5,111,101	135,066
Employee entitlements		691,561	660,120
Lease liabilities		278,895	270,178
Total current liabilities		**6,824,755**	**1,721,711**
Lease liabilities		1,169,300	1,311,660
Provisions		127,368	125,074
Borrowings	10	-	3,822,502
Total non-current liabilities		**1,296,668**	**5,259,236**
Total liabilities		**8,121,423**	**6,980,947**
Net assets		**3,794,808**	**3,587,620**
Equity			
Issued capital	11	46,606,382	44,189,044
Unissued capital	11	1,278,761	1,278,761
Reserves		6,001,315	5,925,516
Accumulated losses		(50,091,650)	(47,805,701)
Total equity attributable to equity holders of the Company		**3,794,808**	**3,587,620**

The accompanying notes are an integral part of these financial statements

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE HALF-YEAR ENDED 31 DECEMBER 2023

	Note	31 December 2023 $	31 December 2022 $
Revenue			
Revenue from continuing operations	4	1,436,451	1,852,430
Other Income			
Research and development incentive		1,660,335	946,951
Other income		53,200	14,842
Expenses			
Cost of goods sold		(238,962)	(702,775)
Marketing and business development		(237,722)	(163,528)
Personnel expenses - other		(1,940,348)	(2,099,213)
Personnel expenses – research and development		(721,991)	(2,229,645)
General and administration		(467,767)	(431,768)
Professional fees		(211,695)	(218,717)
Depreciation and amortisation		(698,544)	(904,953)
Research and development		(73,642)	(188,856)
Finance expenses		(324,064)	(279,830)
Loss before income tax		**(1,764,749)**	**(4,405,062)**
Income tax expense	6	-	(814)
Net loss for the year from continuing operations		**(1,764,749)**	**(4,405,876)**
Loss after tax from discontinued operations	3	(521,200)	(223,197)
Loss attributable to owners of the Company		**(2,285,949)**	**(4,629,073)**
Other comprehensive income			
Items that may be reclassified subsequently to profit or loss			
Foreign currency translation differences on foreign operations		**(3,903)**	**(10,723)**
Total comprehensive loss for the period		**(2,289,852)**	**(4,639,796)**
Loss per share			
Basic and diluted loss per share (cents per share)	5	(0.33)	(0.78)
Basic and diluted loss per share (cents per share) from continuing operations		(0.25)	(0.74)
Basic and diluted loss per share (cents per share) from discontinued operations		(0.08)	(0.04)

The accompanying notes are an integral part of these financial statements

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF-YEAR ENDED 31 DECEMBER 2023

	Issued Capital	Unissued Capital	Share-based Payment Reserve	Equity Component of Convertible Note	Foreign Exchange Reserve	Accumulated Losses	Total Equity
	$	$	$	$	$	$	$
Balance at 1 July 2022	**41,254,787**	**2,112,761**	**5,324,898**	**499,385**	**29,949**	**(37,802,968)**	**11,418,812**
Net loss for the period	-	-	-	-	-	(4,629,073)	(4,629,073)
Foreign exchange translation	-	-	-	-	(10,723)	-	(10,723)
Total comprehensive loss for the period	-	-	-	-	(10,723)	(4,629,073)	(4,639,796)
Shares issued during the period	1,000,000	-	-	-	-	-	1,000,000
Share issued costs (net of tax benefit)	(13,284)	-	-	-	-	-	(13,284)
Shares in lieu of bonus	354,681	(84,000)	-	-	-	-	270,681
Deferred consideration on acquisition of subsidiary	750,000	(750,000)	-	-	-	-	-
Balance at 31 December 2022	**43,346,184**	**1,278,761**	**5,324,898**	**499,385**	**19,226**	**(42,432,041)**	**8,036,413**
Balance at 1 July 2023	**44,189,044**	**1,278,761**	**5,439,695**	**499,385**	**(13,564)**	**(47,805,701)**	**3,587,620**
Net loss for the period	-	-	-	-	-	(2,285,949)	(2,285,949)
Foreign exchange translation	-	-	-	-	(3,903)	-	(3,903)
Total comprehensive loss for the period	-	-	-	-	(3,903)	(2,285,949)	(2,289,852)
Shares issued during the period	2,255,000	-	-	-	-	-	2,255,000
Share issue costs (net of tax benefit)	(242,855)	-	-	-	-	-	(242,855)
Share based payments	-	-	79,702	-	-	-	79,702
Shares in lieu of bonus	405,193	-	-	-	-	-	405,193
Balance at 31 December 2023	**46,606,382**	**1,278,761**	**5,519,397**	**499,385**	**(17,467)**	**(50,091,650)**	**3,794,808**

The accompanying notes are an integral part of these financial statements

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE HALF-YEAR ENDED 31 DECEMBER 2023

	31 December 2023 $	31 December 2022 $
Cash flows from operating activities		
Receipts from customers	1,453,765	1,792,904
Receipts on research and development incentive	-	946,951
Cash paid to suppliers and employees	(3,322,166)	(5,779,078)
Interest paid	(191,256)	(192,473)
Interest paid on lease liabilities	(27,316)	(32,004)
Interest received	18,603	4,627
Income taxes refund	-	32,041
Net cash used in operating activities	**(2,068,370)**	**(3,227,032)**
Cash flows from investing activities		
Payments for plant and equipment	(21,679)	(36,932)
Payments for intangible assets	(1,389,200)	-
Repayment from a Director	100,000	-
Net cash from/ (used in) investing activities	**(1,310,879)**	**(36,932)**
Cash flows from financing activities		
Proceeds from issue of share capital	2,255,000	500,000
Payment of capital raising costs	(163,153)	(13,285)
Loan from R&D financing facility	959,281	-
Loan from former Group CEO	250,000	-
Repayments of principal lease liabilities	(160,959)	(156,303)
Repayment of borrowings and premium funding facility	(116,134)	(105,502)
Net cash from financing activities	**3,024,035**	**224,910**
Net decrease in cash and cash equivalents	(355,214)	(3,039,054)
Cash and cash equivalents at 1 July	992,018	4,497,315
Effect of exchange rate fluctuations on cash held	(2,747)	2,991
Cash and cash equivalents at 31 December	**634,057**	**1,461,252**

The accompanying notes are an integral part of these financial statements

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2023

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1.1 Statement of Compliance

The half-year financial report is a general-purpose financial report prepared in accordance with the *Corporations Act 2001* and AASB 134 *Interim Financial Reporting*. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 *Interim Financial Reporting*. The half-year report does not include notes of the type normally included in an annual financial report and should be read in conjunction with the annual financial report for the year ended 30 June 2023 as well as any public announcements made by Harvest Technology Group Limited and its subsidiaries during the half-year.

1.2 Basis of Preparation

The consolidated half-year financial statements have been prepared on the basis of historical cost. Cost is based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise indicated.

The accounting policies and methods of computation adopted in preparation of the half-year financial statements are consistent with those adopted and disclosed in the Group's financial report for the year ended 30 June 2023. The accounting policies are consistent with Australian Accounting Standards and with International Financial Reporting Standards.

The half-year financial statements were approved by the Board of Directors on 27 February 2024.

1.3 Accounting Judgements and Estimates

The preparation of the half-year financial report requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates.

The judgements, estimates and assumptions applied to the half-year financial statements, including the key sources of estimation uncertainty were the same as those that applied to the Group's last annual financial report for the year ended 30 June 2023, except for the following:

Recoverability of the Harvest Infinity Cash Generating Unit

The Group has reviewed the Harvest Infinity Cash Generating Unit (CGU) for indicators of impairment in accordance with AASB 136 and concluded that no impairment was required at period end.

1.4 Application of New and Revised Standards

The Directors have reviewed all Standards and Interpretations on issue not yet adopted for the period ended 31 December 2023. As a result of this review, the Directors have determined that there is no material impact of the Standards and Interpretations on issue not yet adopted by the Group, and therefore, no change is necessary to Group accounting policies.

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

1.5 Going Concern

The consolidated financial statements have been prepared on a going concern basis which contemplates continuity of normal business activities and realisation of assets and settlement of liabilities in the normal course of business and at the amounts stated in the financial statements.

Notwithstanding the fact the Group had a working capital deficiency of $3,485,832 (2022: surplus of $972,769), incurred a reduced loss of $ 2,285,949 and a net cash outflow of $355,214 for the period, the Directors are of the opinion that the Company is a going concern for the following reasons:

- Received $1,670,311 R&D tax incentive rebate in January 2024. The proceeds of the rebate were used to repay the R&D advance funding facility ($1,009,992) that the Company established in September 2023, with the balance of the refund intended to be used to fund working capital requirements
- Received $1,590,000 proceeds (before costs) from the placement exercise to sophisticated investors in February 2024
- The benefits to be realised in the second half of the current year from recent cost reduction plans and structural changes; and
- The strong interest expressed by customers in the Group's technology and services which supports our strategy to diversify and scale our revenue base together with the planned introduction of new products and services (such as AVRLive™ Cloud) in the next 12 months which will diversify and grow our revenue streams.

After consideration of the above factors together with a review of the Group's financial position and forecast cash flows, the Directors reasonably expect the Group will be able to generate sufficient future cashflows to ensure the Group is able to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements. However, should results be materially less than expected and/or the Group is unable to generate any additional funding required, there would exist a material uncertainty which could cast significant doubt as to whether the Group would in such circumstances be able to continue as a going concern and realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial statements.

2. OPERATING SEGMENTS

The Group's operating segments have been determined with reference to the 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. The Group's reportable segments under AASB 8 *Segment Reporting* are therefore as follows:

- Remote communications technology sector; and
- Subsea and asset integrity risk mitigation technology-based solutions within the energy, resources and renewables sectors.

The remote communications technology segment generates income from the provision of data transfer, encryption and compression services to clients operating in offshore and remote environments.

The offering of bespoke subsea and asset integrity risk mitigation technology-based solutions segment generates income from subsea infrastructure and assets in the energy, resources and renewables sectors. This segment is now discontinued.

Segment Assets and Liabilities

The following is an analysis of the Group's assets and liabilities by reportable operating segment as at the end of the reporting period:

	Assets		Liabilities	
	31 December 2023 $	**30 June 2023 $**	**31 December 2023 $**	**30 June 2023 $**
Remote communications technology	8,965,002	6,360,100	(626,178)	(660,453)
Subsea and asset integrity risk mitigation (discontinued operation)	-	478,767	-	(17,220)
Total segment assets and liabilities	**8,965,002**	**6,838,867**	**(626,178)**	**(677,673)**
Corporate and other segment assets/liabilities	2,951,229	3,729,700	(7,495,245)	(6,303,274)
Total	**11,916,231**	**10,568,567**	**(8,121,423)**	**(6,980,947)**

2. SEGMENT REPORTING (CONTINUED)

Segment Revenue and Results

The following is an analysis of the Group's revenue and results from continuing operations by reportable operating segment.

	Revenue		Segment Profit / (Loss)	
	31 December 2023 $	31 December 2022 $	31 December 2023 $	31 December 2022 $
Remote communications technology [1]	1,436,451	1,852,430	652,828	(1,470,767)
Total for continuing operations	**1,436,451**	**1,852,430**	**652,828**	**(1,470,767)**
Subsea and asset integrity risk mitigation (discontinued operation)	-	-	(521,200)	(223,197)
Total for continuing and discontinued operations	**1,436,451**	**1,852,430**	**131,628**	**(1,693,964)**
Other income			34,597	10,215
Finance income			18,603	4,627
Central and administration expenses			(2,146,713)	(2,669,307)
Finance expense			(324,064)	(279,830)
Loss before tax			**(2,285,949)**	**(4,628,259)**
Income tax benefit / (expense)			-	(814)
Loss after tax			**(2,285,949)**	**(4,629,073)**

[1] The remote communications technology segment result includes an expense of $416,446 for amortisation of intellectual property.

Segment revenues represent revenue generated from external customers. There were no inter-segment revenues in the current period.

The accounting policies of the reportable segments are the same as the Group's accounting policies.

Management do not consider the cashflows of each segment separately.

Geographical Information

	Sales to External Customers		Geographical Non-Current Assets	
	31 December 2023 $	31 December 2022 $	31 December 2023 $	30 June 2023 $
Asia Pacific (APAC)	701,131	1,719,229	8,570,629	7,850,827
Americas	107,808	110,702	1,083	18,171
United Kingdom & Europe	419,072	22,499	5,596	5,089
Middle East & Africa	208,440	-	-	-
	1,436,451	**1,852,430**	**8,577,308**	**7,874,087**

3. DISCONTINUED OPERATIONS

In August 2021, the Group announced the long-term charter of the offshore support vessel VOS Shine would finish and returned to the vessel owner at that time. As such, the subsea and asset integrity risk management operations to which the VOS Shine was related, are shown as discontinued operations in this report.

Results for the period from discontinued operations

	31 December 2023 $	31 December 2022 $
Sales	-	-
Cost of goods sold	-	20
Professional fees	(48,785)	(65,038)
Impairment on other deposit	(472,415)	-
Withholding tax suffered	-	(158,179)
Loss after tax from discontinued operations	**(521,200)**	**(223,197)**

4. REVENUE

	31 December 2023 $	31 December 2022 $
Revenue earned over time		
Remote communications technology	723,841	1,107,374
Offshore subsea services	-	-
Total Revenue	**723,841**	**1,107,374**
Revenue at a point in time		
Remote communications technology	712,610	745,056
Offshore subsea services	-	-
Total Revenue	**712,610**	**745,056**
	1,436,451	**1,852,430**

5. LOSS PER SHARE

Basic and Diluted Loss Per Share

Earnings / (loss) per share (EPS) is the amount of post-tax profit or loss attributable to each share. The calculation of basic loss per share at 31 December 2023 has been based on the loss attributable to ordinary shareholders and weighted average number of ordinary shares outstanding.

Diluted EPS considers the dilutive effect of all potential ordinary shares, being share options on issue.

Loss Per Share Attributable to Ordinary Shareholders

	31 December 2023 $	31 December 2022 $
Net loss for the period from continuing operations	(1,764,749)	(4,405,876)
Net loss for the period from discontinued operations	(521,200)	(223,197)
Net loss for the period attributable to ordinary shareholders	**(2,285,949)**	**(4,629,073)**
Issued ordinary shares at 1 July	631,819,516	588,926,643
Effect of shares issued	61,510,453	4,096,899
Weighted average number of ordinary shares at period end	**693,329,969**	**593,023,542**
Basic and diluted loss per share from continuing operations (cents per share)	(0.25)	(0.74)
Basic and diluted loss per share from discontinued operations (cents per share)	(0.08)	(0.04)
Basic and diluted loss per share (cents per share) *	(0.33)	(0.78)

* At 31 December 2023, 56,186,832 options (2022: 5,760,000 options), 181,181,182 convertible note shares (2022: 181,181,182 convertible note shares) and 1,000,000 performance rights (2022: 56,000,000 performance rights), were excluded from diluted weighted average number of ordinary shares calculation as their effect would have been anti-dilutive.

6. INCOME TAX EXPENSE

6.1 Amounts Recognised in Profit or Loss

	31 December 2023 $	31 December 2022 $
Current tax benefit / (expense)		
Current tax	-	-
Deferred tax	-	-
(Under) / Over provision in prior year	-	(814)
Total income tax benefit / (expense)	**-**	**(814)**

6.2 Amounts Recognised Directly in Equity

	31 December 2023 $	31 December 2022 $
Current tax benefit / (expense)	-	-
Net deferred tax	-	-
Total amounts recognised directly in equity	**-**	**-**

6.3 Reconciliation of Income Tax Expense

	31 December 2023 $	31 December 2022 $
Loss after tax*	(2,285,949)	(4,629,073)
Total income tax (benefit) / expense	-	814
Loss excluding income tax	(2,285,949)	(4,628,259)
Income tax at the Australian tax rate of 25% (2022: 25%)	(571,487)	(1,157,065)
Tax effect of amounts which are non-deductible (taxable) in calculating taxable income:		
Entertainment	885	485
Share-based payments	101,298	66,225
Difference in foreign income tax rates	2,382	44,792
Other permanent differences	(404,616)	(196,338)
Under / (over) provision in prior years	-	814
Foreign tax losses not brought to account	144,148	188,405
Deferred tax assets not brought to account	727,390	1,053,496
	-	**814**

* Loss for the year is inclusive of continued and discontinued operations.

7. TRADE AND OTHER RECEIVABLES

	31 December 2023	30 June 2023
Current	**$**	**$**
Trade debtors [(1)]	581,727	518,869
Impairment allowance	(219,150)	(125,075)
	362,577	393,794
R&D incentive receivable	1,660,335	-
Accrued income	37,956	-
Amount due from a director [(2)]	-	100,000
Non-trade receivables and other income	17,404	35,042
	2,078,272	**528,836**

1 The average credit period on rendering of services is 30 days. An allowance has been made for estimated unrecoverable trade receivable amounts arising from the past sale of goods and rendering of services, determined by reference to AASB 9 requirements.

2 The amount outstanding as at 30 June 2023 was pertaining to a short-term loan to a Director and subsequently $107,498 was received on 11 September 2023 including interest of $7,498.

Movement in Impairment Allowance	**31 December 2023**	**30 June 2023**
	$	**$**
Balance at the beginning of period	125,075	138,743
Impaired receivables written off	-	(13,668)
Impairment losses recognised on receivables	94,075	-
Foreign exchange translations	-	-
Balance at the end of the period	**219,150**	**125,075**

The Group has assessed the recoverability of receivable balances based predominantly upon age of outstanding debt and communication with the debtor.

Ageing of Impaired Receivables	**31 December 2023**	**30 June 2023**
	$	**$**
Current	-	-
1 to 30 days overdue	-	-
31 to 60 days overdue	-	-
61 to 90 days overdue	-	-
Over 90 days overdue	219,150	125,075
Balance at the end of the period	**219,150**	**125,075**

8. INTANGIBLE ASSETS

	Proprietary Information $	Clever Buoy Patents $	Software Under Development $	Total $
Gross Carrying Amount				
Balance at 1 July 2022	11,631,667	850	-	**11,632,517**
Foreign Currency Translation	(20,732)	-	-	**(20,732)**
Balance at 30 June 2023	**11,610,935**	**850**	**-**	**11,611,785**
Additions	-	-	1,389,200	**1,389,200**
Foreign Currency Translation	-	-	-	**-**
Balance at 31 December 2023	**11,610,935**	**850**	**1,389,200**	**13,000,985**
Amortisation				
Balance at 1 July 2022	2,526,373	-	-	**2,526,373**
Amortisation for the period	1,219,800	-	-	**1,219,800**
Impairment	2,552,823	-	-	**2,552,823**
Balance at 30 June 2023	**6,298,996**	**-**	-	**6,298,996**
Amortisation for the period	416,446	-	-	**416,446**
Balance at 31 December 2023	**6,715,442**	-	-	**6,715,442**
Carrying Amounts				
Balance at 30 June 2023	**5,311,939**	**850**	**-**	**5,312,789**
Balance at 31 December 2023	**4,895,493**	**850**	**1,389,200**	**6,285,543**

The Group has capitalised research and development expenditure totalling $1,389,200 (six months ended December 31, 2022: Nil) in relation to the development and commercialisation of the new cloud-based unified communications platform (codenamed “NS2”).

9. PROPERTY, PLANT AND EQUIPMENT

	Plant & Equipment $	Fixtures & Fittings $	Computer Equipment $	Demonstration Equipment $	Equipment for Hire $	Leasehold Improvements $	Under Construction $	Total $
Gross Carrying Amount								
Balance at 1 July 2022	3,200	225,584	302,257	55,854	300,229	1,056,406	-	1,943,530
Additions	4,805	9,222	19,722	-	15,655	-	-	49,404
Disposals/Scrapping	-	-	(1,787)	-	-	(2,634)	-	(4,421)
Foreign Currency Translation	471	-	(1,045)	(155)	(133)	-	-	(862)
Balance at 30 June 2023	**8,476**	**234,806**	**319,147**	**55,699**	**315,751**	**1,053,772**	**-**	**1,987,651**
Additions	-	3,173	13,506	-	5,000	-	-	**21,679**
Disposals	-	-	-	-	(18,531)	-	-	**(18,531)**
Foreign Currency Translation	(145)	-	(229)	-	-	-	-	**(374)**
Balance at 31 December 2023	**8,331**	**237,979**	**332,424**	**55,699**	**302,220**	**1,053,772**	**-**	**1,990,425**
Depreciation								
Balance at 1 July 2022	160	67,332	135,858	51,153	187,458	123,474	-	565,435
Depreciation for the period	1,661	41,635	93,433	3,517	41,002	150,492	-	331,740
Disposals/Scrapping	-	-	(1,494)	-	-	-	-	(1,494)
Foreign Currency Translation	90	-	107	(155)	(13)	-	-	29
Balance at 30 June 2023	**1,911**	**108,967**	**227,904**	**54,515**	**228,447**	**273,966**	**-**	**895,710**
Depreciation for the period	1,757	21,318	39,304	1,184	19,376	75,246	-	**158,185**
Disposals	-	-	-	-	(7,585)	-	-	**(7,585)**
Foreign Currency Translation	28	-	59	-	-	-	-	**87**
Balance at 31 December 2023	**3,696**	**130,285**	**267,267**	**55,699**	**240,238**	**349,212**	**-**	**1,046,397**
Carrying Amounts								
Balance at 30 June 2023	**6,565**	**125,839**	**91,243**	**1,184**	**87,304**	**779,806**	**-**	**1,091,941**
Balance at 31 December 2023	**4,635**	**107,693**	**65,157**	**-**	**61,982**	**704,560**	**-**	**944,027**

10. BORROWINGS

	31 December 2023 $	30 June 2023 $
Unsecured		
Premium funding facility	18,933	135,066
Loan from former Group CEO	250,000	-
Secured		
Research and development funding facility	960,045	-
Convertible notes	3,882,123	3,822,502
Total Borrowings	**5,111,101**	**3,957,568**
Current	5,111,101	135,066
Non-current	-	3,822,502
	5,111,101	**3,957,568**

Convertible notes issued on 28 November 2019 remain unconverted at period end.

Terms of Convertible Notes on Issue

- Interest rate: 9% per annum
- Maturity date: 28 November 2024
- Conversion price: 2.2 cents per share on or before the maturity date

Accounting Treatment of Convertible Notes

The net proceeds received from the issue of the convertible notes has been split between the financial liability component and an equity component, representing the residual amount attributable to the capacity to convert the financial liability in equity in the Company as follows:

- The equity component of $499,385 has been credited to equity at inception.

The liability component is measured at amortised cost. The effective interest expense for the year is calculated by applying an effective interest rate of 12.45% to the liability component of the notes. The difference between the carrying amount of the liability component at the date of issue and the amount reported in the statement of financial position at December 31, 2023 represents the effective interest rate less interest paid to date. The value of the equity and liability components were determined at the date the instruments were issued.

Terms of Research and Development funding facility

- Interest rate: 16% to 22% per annum depending on the timing of the receipt of the rebate from the Australian Tax Office
- Maturity date: 29 February 2024
- Secured against the Research and Development rebate from the Australian Tax Office
- This facility was fully repaid in January 2024

Terms of Loan from former Group CEO

- Interest rate: 16% per annum
- Maturity date: 20 June 2024
- The Board has reviewed the terms with the latest available market information and concluded the terms are equivalent to an arm's length transaction

11. CAPITAL AND RESERVES

11.1 Share Capital

	Ordinary Shares			
	Number of Shares		Amount in $	
	31 December 2023	30 June 2023	31 December 2023	30 June 2023
Movement in ordinary shares on issue:				
Balance at beginning of the period	**631,819,516**	**588,926,643**	**44,189,044**	**41,254,787**
Shares issued and expensed during the period				
Issue of fully paid shares for cash	60,945,958	14,358,974	2,255,000	1,500,000
Issued on conversion of options	-	3,840,000	-	249,600
Issue of fully paid shares in lieu of bonuses	13,697,964	6,537,399	405,193	455,281
Cancellation pursuant to a selective buy-back	(500,000)	-	-	-
Deferred consideration on acquisition of subsidiary	-	18,156,500	-	750,000
Capital raising costs incurred (net of tax benefit)	-	-	(242,855)	(20,624)
Closing balance	**705,963,438**	**631,819,516**	**46,606,382**	**44,189,044**

Ordinary shares entitle the holder to participate in dividends and the proceeds on winding up of the Company in proportion to the number of and amounts paid on the shares held.

On a show of hands every holder of ordinary shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

Ordinary shares have no par value and the Company does not have a limited amount of authorised capital.

11.2 Unissued Capital

	31 December 2023 $	30 June 2023 $
Balance at the beginning of period	1,278,761	2,112,761
Deferred consideration shares issued (1)	-	(750,000)
Shares in lieu of bonus	-	-
Shares in lieu of bonus issued	-	(84,000)
Balance at the end of the period	**1,278,761**	**1,278,761**

(1) The remaining balance comprises the final tranche of deferred consideration shares for SnapSupport, Inc acquisition.

12. FINANCIAL INSTRUMENTS

Fair Value Measurement

This note provides information about how the Group determines fair value of various financial assets and financial liabilities.

Measured at Fair Value on Recurring Basis

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three levels of a fair value hierarchy.

The three levels are defined based on the observability of significant inputs to the measurement, as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included within Level 1, that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Not Measured at Fair Value

The Group has various financial instruments which are not measured at fair value in the statement of financial position.

The Directors consider that the carrying amounts of current receivables, current payables and current borrowings are a reasonable approximation to their fair values.

The methods and valuation techniques used for the purposes of measuring fair values are unchanged compared to the previous reporting period.

13. RELATED PARTIES

The amount outstanding of $100,000 as at 30 June 2023 pertaining to a short-term loan to a former Group CEO was subsequently received in full on 11 September 2023 including interest of $7,498.

On 21 December 2023, a former Group CEO has provided a short-term loan to the Group amounting to $250,000. The key terms of the loan facility were as follows:

- Unsecured loan facility;
- Interest rate: 16% per annum; and
- Maturity date: 20 June 2024

14. SIGNIFICANT EVENTS AFTER BALANCE SHEET DATE

On January 19, 2024 the Company announced it had received $1,670,311 from the Australian Taxation Office in relation to the Company's R&D tax incentive rebate claim for the financial year ended June 30, 2023. The proceeds of the rebate were used to repay the R&D advance funding facility ($1,009,992) that the Company established in September 2023, with the balance of the refund intended to be used to fund working capital requirements.

On January 31, 2024 the Company announced:

- The termination of the CEO and COO
- Appointment of Mr Ilario Faenza as a Non-Executive Director
- Mr Jeff Sengelman has taken on Executive Chair responsibilities for an interim period
- Mr Ilario Faenza has been appointed by the Board as Executive Director on an interim basis and will be assuming the duties of the CEO

These changes to the composition of the Board and Executive management were undertaken to grow the business and ensure the Company has the desired blend of capabilities, experience and expertise in the technology sector to execute its plans.

On January 31, 2024, the Company also announced it had received binding commitments from sophisticated investors to raise $1,590,000 (before costs) via a share placement. In addition, subject to shareholders approval, investors will receive free attaching options on a 1 for 2 basis exercisable at 3 cents with a three-year expiry. Net proceeds from the capital raising were received in February 2024 and will be used for general working capital purposes.

Other than noted above, there have been no other matters or circumstances that have arisen since the end of the financial period that have significantly affected, or may significantly affect, the operations or the Group, the results of these operations, or the state of affairs of the Group in future financial periods.

DIRECTORS' DECLARATION

1. In the opinion of the Directors of Harvest Technology Group Limited (the "**Group**"):

   (a) the accompanying half-year financial statements and notes are in accordance with the *Corporations Act 2001* including:

      (i) giving a true and fair view of the Group's financial position as at 31 December 2023 and of its performance for the half-year then ended; and

      (ii) complying with Australian Accounting standards, the *Corporations Regulations 2001,* professional reporting requirements and other mandatory requirements.

   (b) there are reasonable grounds to believe that the Group will be able to pay its debts as and when they become due and payable.

   (c) the half-year financial statements and notes thereto are in accordance with International Financial Reporting Standards issued by the International Accounting Standards Board.

2. This declaration has been made after receiving the declarations required to be made to the Directors in accordance with Section 303(5) of the *Corporations Act 2001* for the half-year ended 31 December 2023.

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

Jeff Sengelman

JEFFERY SENGELMAN
Executive Chair

Dated this 27th day of February 2024

HLB MANN JUDD
ADVISORY AND ACCOUNTING

INDEPENDENT AUDITOR'S REVIEW REPORT
To the Members of Harvest Technology Group Limited

Report on the Half-Year Financial Report

Conclusion

We have reviewed the half-year financial report of Harvest Technology Group Limited ("the Company") which comprises the consolidated statement of financial position as at 31 December 2023, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the half-year ended on that date, selected explanatory notes, and the directors' declaration, for the Group comprising the Company and the entities it controlled at the half-year end or from time to time during the half-year.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying half-year financial report of Harvest Technology Group Limited does not comply with the *Corporations Act 2001* including:

(a) giving a true and fair view of the Group's financial position as at 31 December 2023 and of its performance for the half-year ended on that date; and
(b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's responsibilities for the review of the financial report* section of our report. We are independent of the company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Material Uncertainty Related to Going Concern

We draw attention to Note 1.5 in the financial report, which indicates that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

Responsibility of the Directors for the Financial Report

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

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Group's financial position as at 31 December 2023 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001.*

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Perth, Western Australia
27 February 2024

D I Buckley
Partner

Rule 4.2A.3

CORPORATE DIRECTORY

Directors
Jeffery Sengelman
Marcus Machin
Ross McKinnon
Ilario Faenza

Company Secretary
Jack Rosagro

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Legal Form of Entity
Public company

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