Ambertech LIMITED

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Results Announcement

Appendix 4E

Financial Report

ASX: AMO

Ambertech LIMITED
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Results Announcement, Thursday August 20, 2026.

Ambertech Limited (ASX: AMO) ("Ambertech" or the "Company") has today released its FY26 financial results.

FY26 was a transitional year, with the Board and management completing a strategic reset to restore future profitability, improve capital efficiency, strengthen working capital discipline and simplify the operating model. The statutory result reflects reset related actions recognised during the year, including goodwill impairment, targeted inventory provisions and restructuring costs.

Financial Highlights

Revenue: $97.8 million, down 3.4% from $101.2 million in FY25.
Adjusted profit before tax: $0.2 million, excluding strategic reset charges.
Statutory result: loss after tax of $2.3 million, compared with profit after tax of $0.8 million in FY25.
Strategic reset charges: $3.2 million comprising goodwill impairment, targeted inventory provisions and restructuring costs.
Operating cash flow: $2.2 million, up from $0.6 million in FY25.
Inventory: reduced by $5.0 million in 2H FY26, from $27.0 million at 31 December 2025 to $22.0 million at 30 June 2026.
Dividend: no final dividend has been proposed for FY26.

Strategic Reset and Reset-Related Charges

During FY26, the Board and management reviewed Ambertech's brand portfolio, cost structure, working capital settings and segment performance. The review confirmed the need for sharper strategic focus, tighter capital allocation, stronger accountability for returns on capital employed and a simpler operating structure.

As part of the reset, the Company recognised approximately $1.0 million of goodwill impairment, $1.9 million of targeted inventory provisions and $0.3 million of restructuring provisions relating to the refocusing of employment resources.

These actions align the asset base and cost structure with current trading conditions, near-term expectations and revised strategic priorities. The Board views them as necessary steps to reposition Ambertech for improved profitability, stronger cash conversion and more disciplined capital deployment.

Operating Review

Ambertech continued to operate across Retail, Integrated Solutions and Professional. FY26 revenue was $97.8 million, comprising Integrated Solutions $46.5 million, Professional $36.7 million and Retail $14.6 million.

Professional delivered revenue growth, supported by stronger project activity and a more normal delivery cadence. Integrated Solutions remained the largest revenue contributor. Retail reflected softer consumer discretionary conditions and disciplined inventory and margin management.

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Segment contribution was $3.0 million, down from $5.4 million in FY25, with lower Retail and Integrated Solutions contribution partly offset by improvement in Professional.

Inventory optimisation remained a key focus. Following the 31 December 2025 strategic inventory provision, inventory reduced from $27.0 million to $22.0 million at 30 June 2026, a $5.0 million second-half reduction and $3.4 million below the FY25 closing position. This was driven by targeted clearance activity, tighter procurement discipline and increased focus on inventory turns and return on capital employed.

Management believes this reduction represents early progress against the Company's working capital objectives, with improved cash conversion and inventory discipline evident during the second half.

Balance Sheet and Cash Flow

Despite the statutory loss, operating cash flow improved to $2.2 million, from $0.6 million in FY25, supported by inventory reduction and tighter working capital management.

Cash and cash equivalents were $2.6 million at 30 June 2026, compared with $3.5 million at 30 June 2025. Financial liabilities were $7.9 million, broadly in line with the prior year.

After year end, the Company extended its Octet Finance Pty Ltd facilities for 12 months. These comprise an invoice discounting facility of up to $7.0 million, reducing to $6.0 million from 31 August 2026, and an $8.0 million business transaction facility.

The Board remains focused on maintaining funding flexibility while improving cash generation from existing assets.

Chairman's Comment

Ambertech Chairman, Tom Amos, said: "FY26 was a year of reset and refocus. The Board has taken deliberate action to align Ambertech's asset base, cost structure and operating model with its revised strategy. While these actions impacted the statutory result, they were necessary to establish a stronger foundation for improved returns and sustainable shareholder value creation."

Managing Director's Comment

Managing Director, Peter Amos, said: "The focus in FY27 is execution. We are focused on improving stock turn, simplifying the business, investing behind stronger brands and segments, and restoring profitability. Ambertech retains strong technical capability, long-standing supplier and customer relationships, and a differentiated position in specialist distribution across Australia and New Zealand. Our priority is to translate those strengths into improved operating performance and cash generation."

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FY27 Outlook

Execution and profitability. Management's priority is to improve earnings quality through sharper portfolio focus, stronger margin management, and continued simplification of the operating model. The business will remain focused on those markets and supplier relationships where Ambertech has clear technical capability, customer relevance and capacity to generate acceptable returns.

Working capital and cash generation. Inventory and working capital discipline will remain central to FY27 performance. The reduction in inventory during the second half of FY26 provides a stronger platform for improved cash conversion, while maintaining appropriate investment in stock availability to support service levels and growth opportunities.

Targeted growth investment. As cash generation improves, the Company intends to direct capital towards higher-return opportunities aligned with its strategic priorities. These include Building Control and Smart Building Technologies, Critical Communications and Security solutions, selected emerging technology categories, and the continued development of proprietary and owned brand opportunities.

Positioned for improvement. While broader economic conditions remain mixed across some end markets, the Company enters FY27 with a clear strategic focus and confidence that the foundations established during FY26 will support improved operational and financial performance.

The Company is not providing earnings guidance at this time and expects to provide further commentary on progress against its strategic initiatives at the Annual General Meeting.

On behalf of the Board

Robert Glasson
Company Secretary

This announcement was authorised by the Board of Directors.

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Ambertech LIMITED
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Ambertech Limited and its controlled entities
Appendix 4E Preliminary Final Report
For the year ended 30 June 2026

Key Information

The following information is provided to the ASX under Listing Rule 4.3A.

	2026 $'000	2025 $'000	Movement $'000	Movement %
Revenue from ordinary activities	**97,788**	101,219	(3,431)	(3.4)%
Profit after income tax for the period attributable to members	**(2,251)**	844	(3,095)	(366.7)%
Net profit for the period attributable to members	**(2,251)**	844	(3,095)	(366.7)%

Dividends

No final dividend has been declared or proposed in respect of the year ended 30 June 2026.

A final dividend of 0.6 cents per share, fully franked, in respect of the year ended 30 June 2025 was paid on 17 October 2025.

Dividend History	Amount per share	Franked
Final Dividends		
In respect of the year ended 30/06/26	Nil	Nil
In respect of the year ended 30/06/25, paid during FY26.	0.6 cents	100%

Ratios

Key Ratios	2026	2025
Net tangible assets per security	16.5c	19.8c
Basic earnings per share	(2.4)c	0.9c
Diluted earnings per share	(2.4)c	0.9c

Further Explanation of the results is contained in the attached Results Announcement, Investor Presentation and the following Financial Report.

This Preliminary Final Report has been prepared in accordance with ASX Listing Rule 4.3A and is based on accounts which have been audited.

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FINANCIAL STATEMENTS

Ambertech Limited (ASX:AMO)
and controlled entities

for the year ended 30 June 2026

ACN: 079 080 158

The directors present their report together with the financial statements of the consolidated entity consisting of Ambertech Limited and its controlled entities, ("company" or "consolidated entity" or "economic entity") for the year ended 30 June 2026 and the auditor's report thereon.

DIRECTORS

The qualifications, experience and special responsibilities of each person who has been a director of the Company at any time during or since the end of the financial year are listed below, together with the details of the company secretary as at the end of the financial year. All directors were in office during the whole of the financial year and up to the date of this report unless otherwise stated.

Thomas Robert Amos
Chairman - Non-Executive Director

Member of the Audit and Risk Management Committee and Member of the Remuneration and Nomination Committee.

Thomas Amos is an experienced technology executive, investor and public company director. He was the long-time Chair of Bigtincan Holdings Limited and currently serves as a non-executive director on the board of SCX.ai Holdings Limited (ASX:SCX). Mr Amos previously served as a founding independent director of Macquarie Technology Ventures, the venture capital arm of Macquarie Bank. Earlier in his career he was Managing Director and Partner of Amos Aked Swift Pty Ltd and CEO of FlowCom Ltd, a telecommunications and data communications provider. He holds a Bachelor of Engineering (Electrical) from the University of Sydney.

Mr Amos has been a director of Ambertech's Group companies since June 1997, and Chairman of Ambertech Limited since 1 January 2026.

Peter Andrew Amos
Managing Director

Peter Amos graduated from Sydney Technical College (now University of Technology, Sydney) with a Radio Trade Certificate and from North Sydney Technical College with an Electronics Engineering Certificate. He joined Rank Electronics, the Company from which Ambertech was formed via a management buyout, as a technician in the mid 1970s, rising from Senior Technician to Service Manager. Upon the formation of Ambertech Limited, Mr Amos became Technical Director of the Ambertech Group. He also served in a senior role as Marketing Director of Quantum Pacific Pty Ltd, another company owned by Ambertech Limited, until it was sold in the mid 1990s.

Mr Amos has served as Managing Director of Ambertech Limited since 1995 and presided over the growth of the Company since that date. Mr Amos has been a director of Ambertech's Group companies since 1987.

Santo Carlini
Non-Executive Director

Mr Santo Carlini was appointed to the Board as a Non-Executive Director effective 1 March 2020.

Mr Carlini brings to the Ambertech Board key Audio-Visual industry experience in the major professional and installation market segments, with over 20 years dedicated to achieving the best product and service outcomes for customers. Mr Carlini is General Manager at WES Alliance Pty Ltd (WES). The company was founded in 1984 and since 1995 he has successfully grown, first as part of the team and then as General Manager, the WES business from a specialist supplier of Electronic Parts to a leading supplier of audio, visual products and solutions to the domestic and commercial installation market.

Mr Carlini has strong international products and supply experience. This expertise has been built from a business need to match the continuous domestic market demands by sourcing products from around the world that are the best fit audio and visual products to meet the demands of the competitive and evolving Australian marketplace.

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Janine Rolfe
Non-Executive Director
Chair of the Audit and Risk Management Committee and Chair of the Remuneration and Nomination Committee

JM Rolfe was appointed to the Board as an Non-Executive Director effective 18 September 2023.

Ms Rolfe brings over two decades of legal, governance and management experience across multiple sectors, including highly regulated industries and complex global businesses.

Ms Rolfe is a professional non-executive director and currently sits on the boards of Swoop Holdings (ASX:SWP), Cynata Therapeutics Limited (ASX:CYP) and Cloudwerx Holdings Pty Limited. Ms Rolfe is also a Commissioner for the NSW Independent Casino Commission, a statutory authority.

Previously, Ms Rolfe was General Counsel & Company Secretary of Link Administration Holdings Limited. Prior to that, Ms Rolfe founded the boutique governance consultancy, Company Matters Pty Limited, and worked both as in-house counsel at Qantas and in private practice at Mallesons Stephen Jaques (now King & Wood Mallesons).

Ms Rolfe is a member of the Australian Institute of Company Directors (AICD) and has a Bachelor of Economics and Bachelor of Laws (Honours) from the University of Sydney.

Peter Francis Wallace
Chairman - Non Executive Director
Formerly Member of the Audit and Risk Management Committee and Member of the Remuneration and Nomination Committee.

Peter Wallace is the founder and Managing Director of Endeavour Capital Pty Limited, an independent corporate advisory firm. Prior to establishing Endeavour Capital Pty Limited in 1998, he was an Investment Director with private equity company Hambro-Grantham. Mr Wallace has been a non-executive director of over 30 groups of companies.

Mr Wallace has a Bachelor of Commerce degree from the University of New South Wales and a Master of Business Administration degree from Macquarie University. He is a member of Chartered Accountants Australia and New Zealand, and a fellow of the Australian Institute of Company Directors.

Mr Wallace was a director of Ambertech's Group companies from February 2000 and Chairman of Ambertech Limited from October 2002, until his retirement on 31 December 2025.

Company Secretary and Chief Operating Officer
The following person held the position of Company Secretary at the end of the financial year: **Robert John Glasson.**

Mr Glasson joined Ambertech Limited on 1 July 2002 and holds the position of Chief Operating Officer. He previously held the position of Chief Financial Officer up until 30 June 2015. He has a Bachelor of Business degree from the University of Technology, Sydney, and is a member of Chartered Accountants Australia and New Zealand. He was appointed to the role of Company Secretary on 1 November 2004.

CORPORATE INFORMATION
Nature of operations and principal activities
The principal activities of the economic entity during the financial year were the import and distribution of high technology equipment to the professional broadcast, film, recording and sound reinforcement industries; the import and distribution of home theatre products to dealers; distribution and supply of custom installation components for home theatre and commercial installations to dealers and consumers, and the distribution of projection and display products with business and domestic applications.

There have been no significant changes in the nature of these activities since the end of the financial year.

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Employees

The economic entity employed 137 employees as at 30 June 2026 (2025: 144 employees).

REVIEW AND RESULTS OF OPERATIONS

The consolidated loss of the economic entity after providing for income tax for the financial year was $2,251,000 (2025: profit of $844,000). Total revenues for the financial year decreased by 3.0% to $97,788,000 (2025: $101,219,000).

During the year, the consolidated entity undertook a strategic business review, including a review of brand portfolio performance and operational cost structures. As part of this reset:

- A goodwill impairment charge of $961,000 was recognised at 31 December 2025
- An inventory impairment charge (targeted inventory provision) of $1,895,000 was incurred at 31 December 2025
- A restructure provision of $301,000 was recognised at 30 June 2026 as part of a strategy to refocus employment resources and reset our cost structure.

The business continues to focus on inventory management, working capital efficiency and operational discipline to support long-term sustainable profitability.

Further information on the operations is included in the Chairman's and Managing Director's Report section of the Annual Report, and in the ASX Appendix 4E.

FINANCIAL POSITION

The directors believe the economic entity is in a reasonably strong and stable financial position with the potential to expand and grow its current operations. The year ended 30 June 2026 included positive operating cash flows of $2,241,000 (2025: $646,000) whilst working capital and net tangible asset ratios remained steady.

The economic entity's working capital, being current assets, less current liabilities, decreased by $3,953,000 to $15,378,000 as at 30 June 2026 (2025: $19,331,000). The net assets of the economic entity have decreased by $3,155,000 to $19,949,000 as at 30 June 2026 (2025: $23,104,000).

SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

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

MATERIAL BUSINESS RISKS

The material risks faced by the economic entity that are likely to have an effect on the financial prospects of the economic entity are outlined below:

Market and Industry Risks:

Market Competition: Ambertech operates in a competitive distribution industry, which could lead to price pressures, reduced margins, and loss of market share.

Technological Disruption: Technological advancements could render existing distribution methods and systems obsolete, affecting our ability to meet customer demands and preferences.

Economic Conditions: Fluctuations in economic conditions, such as recessions or economic downturns, could impact consumer spending, leading to reduced demand for our products in certain markets.

Supply Chain and Operational Risks:

Supply Disruptions: Interruptions in our supply chain, including transportation delays, production issues, or raw material shortages, could result in inventory shortages and impact our ability to fulfill orders.

Regulatory Compliance: Non-compliance with regulatory requirements, such as import/export regulations or safety standards, could lead to fines, legal liabilities, and reputational damage.

Financial Risks:

Credit and Counterparty Risk: Exposure to credit risk from customers or suppliers facing financial difficulties could result in bad debts or supply disruptions.

Currency Fluctuations: Ambertech sources from multiple regions, exposing us to foreign exchange rate fluctuations that could impact revenue and profitability.

Legal and Regulatory Risks:

Data Security and Privacy: Breaches in data security and privacy could lead to legal actions, reputational damage, and loss of customer trust.

EVENTS SUBSEQUENT TO REPORTING DATE

On 3 August 2026, the economic entity entered into an agreement with Octet Finance Pty Ltd in relation to extending its finance facilities for a further 12 months. The current facilities include an invoice discounting facility with a temporary approval limit of $7,000,000 (which will reduce back to $6,000,000 at 31 August 2026) and a business transaction facility with a limit of $8,000,000.

There were no other matters that have arisen since the end of the financial year that have significantly affected or may significantly affect the operations or state of affairs of the economic entity in future financial years.

FUTURE DEVELOPMENTS, PROSPECTS AND BUSINESS STRATEGIES

The Group's priorities for FY27 are to improve profitability and cash generation through disciplined working capital management, a sharper portfolio focus and continued simplification of the operating model. The Group will continue to leverage its technical distribution capabilities to develop existing markets and pursue opportunities for new products, brands and channels.

The Board is not currently providing earnings guidance for FY27.

ENVIRONMENTAL REGULATION

The company is subject to regulation by the relevant Commonwealth and State legislation. The nature of the company's business does not give rise to any significant environmental issues.

REMUNERATION REPORT (AUDITED)

The information provided below includes remuneration disclosures that are required under the *Corporations Act 2001* and its regulations. The disclosures contained within the remuneration report have been audited.

In formulating its remuneration principles, the Company has had to balance competing considerations. While shareholder returns have not met expectations, the Board remains mindful of its responsibility to ensure the retention and engagement of a capable and experienced Board and executive team. The Board recognises that these individuals operate in a highly competitive talent market, where opportunities may exist in less complex environments with the prospect of more attractive remuneration. For the 2026 financial year, staff and executive remuneration increases were on average consistent with increases in the cost of living, except where roles and responsibilities changed. There were no increases to non-executive director fees for the 2025 financial year.

Remuneration Strategy

Non-Executive Director Fees

Fees payable to the non-executive directors is considered by the Remuneration and Nomination Committee and taking into account the Committee's recommendations, is approved by the Board. In considering the fees payable to non-executive directors, regard is had to market rates for directorships of comparable companies based on a range of qualitative and quantitative factors alongside the Company's own financial position and performance, and the remuneration principles mentioned above .

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REMUNERATION REPORT (continued)

Non-executive director fees are as follows, as last increased effective 1 July 2025, and are inclusive of superannuation:

- Non-Executive Directors - $48,925
- Chair of the Board - $81,112
- Chair of the Audit & Risk Management Committee - $6,180
- Member of the Audit & Risk Management Committee - $4,120
- Chair of the Remuneration & Nomination Committee - $4,120
- Member of the Remuneration & Nomination Committee - $2,575

Non-executive director fees do not contain any non-monetary components nor any termination benefits payable.

Managing Director Remuneration

Remuneration of the Managing Director is considered by the Remuneration and Nomination Committee and taking into account the Committee's recommendations is approved by the non-executive directors. In considering the remuneration payable to the Managing Director, regard is had to similar roles of comparable companies based on a range of qualitative and quantitative factors, and the remuneration principles mentioned above. Remuneration for the Managing Director comprises salary (inclusive of superannuation) and short and long term incentives.

The Managing Director receives an incentive element of his remuneration which is based on achievement of certain targets. These targets include M&A, profit and individual performance related Key Performance Indicators (KPIs) related hurdles, noting that achievement against the individual KPIs is only rewarded when the pre-determined profit threshold is met (with the Managing Director also able to receive a stretch element too in the instance of overperformance of the profit-related target). The total incentive amount payable is capped at a fixed rate rather than as a percentage of total remuneration, however, if paid on target incentives would have represented approximately 25% of total salary for the Managing Director.

KPIs for the Managing Director are reviewed and recommended annually by the Remuneration and Nomination Committee and approved by the Board and the Board is conscious to ensure that these KPIs strike an appropriate balance having regard to its remuneration principles described above.

Other Executives

Remuneration of other key executives is set by the Managing Director who gives consideration to normal commercial rates of remuneration for similar levels of responsibility. Remuneration comprises salaries (inclusive of superannuation and short and long term incentives (cash and equity, respectively).

Approximately 10.3% of the aggregate remuneration of the senior sales executives comprises an incentive element which is related to the KPIs of those parts of the company's operations which are relevant to the executive's responsibilities. The senior sales executives may also receive a sales commission component, which will vary with the sales performance of those parts of the business for which they are responsible.

KPIs for executives stem from the KPIs for the Managing Director . KPIs are then tailored to each executive's responsibilities, focusing on areas where they have direct influence and accountability.

The table below sets out the economic entity's key shareholder indicators for the past 5 financial years:

	2026	2025	2024	2023	2022
Dividends paid (cents per share)	0.0	0.6	1.2	1.5	3.1
Closing share price at 30 June ($)	$0.087	$0.155	$0.20	$0.23	$0.27
(Loss)/profit after tax ($'000)	(2,251)	844	1,362	1,930	3,681

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REMUNERATION REPORT (continued)

Details of Remuneration

Details of the remuneration of the directors and the key management personnel (which includes directors) (as defined in AASB 124 Related Party Disclosures) of the economic entity are set out in the following tables.

The key management personnel of the economic entity include the following:

Name	Position
T Amos	Non-Executive Chairman
P Amos	Group Managing Director
S Carlini	Non-Executive Director
J Rolfe	Non-Executive Director
P Wallace	Non-Executive Chairman (retired 31 December 2025)
R Glasson	Group COO, Company Secretary
N Brady	General Manager, Integrated Solutions
G Simeon	General Manager, Media Systems and Professional
R Caston	General Manager, DLES (retired 31 December 2025)

Executive key management personnel are those directly accountable to the Managing Director, while the Managing Director is directly accountable to the Board. Collectively, the key management personnel are responsible for the operational management and strategic direction of the Company.

The nature and amount of each major element of the remuneration of each of the key management personnel of the parent and economic entity for the financial year are set out in the following tables.

Elements of Remuneration

2026	Short-term employment benefits		Post employment benefits	Long-term employment benefits	Share based payments			
Directors	Salary fees and leave $	Cash Bonus $	Superannuation $	LSL accrued/ (taken) $	Options $	Total $	Percentage Relating to Performance	Options
P Amos	433,500	-	30,000	14,955	-	478,455	0.0%	0.0%
P Wallace	39,200	-	4,704	-	-	43,904	0.0%	0.0%
T Amos	63,800	-	7,656	-	-	71,456	0.0%	0.0%
S Carlini	43,683	-	5,242	-	-	48,925	0.0%	0.0%
J Rolfe	53,692	-	6,443	-	-	60,135	0.0%	0.0%
	633,875	-	54,045	14,955	-	702,875	0.0%	0.0%
Executives								
R Glasson	297,250	25,000	30,000	(5,649)	(5,298)	341,303	7.3%	(1.6)%
R Caston	159,280	43,750	21,419	(11,548)	-	212,901	20.5%	0.0%
N Brady	252,696	21,500	30,000	4,023	-	308,219	7.0%	0.0%
G Simeon	260,131	16,000	30,000	4,258	-	310,389	5.2%	0.0%
	969,357	106,250	111,419	(8,916)	(5,298)	1,172,812	9.0%	(0.4)%

(1) On 15 August 2025, a cash bonus of $27,750 was paid to Mr Caston relating to performance against KPIs for FY2025. The bonus was 55.5% of the total available to Mr Caston under his KPI scheme.

(2) On 15 August 2025, a cash bonus of $21,500 was paid to Mr Brady relating to performance against KPIs for FY2025. The bonus was 47.8% of the total available to Mr Brady under his KPI scheme.

(3) On 15 August 2025, a cash bonus of $16,000 was paid to Mr Simeon relating to performance against KPIs for FY2025. The bonus was 53.3% of the total available to Mr Simeon under his KPI scheme.

REMUNERATION REPORT (continued)

(4) No cash bonus was paid in relation to performance against KPIs for FY2025 for Mr Amos. The total amount foregone was $150,000.

(5) On 15 September 2025, a cash bonus of $25,000 was paid to Mr Glasson relating to performance against KPIs for FY2025. The bonus was 19.2% of the total available to Mr Glasson under his KPI scheme.

(6) On 15 February 2026, a cash bonus of $16,000 was paid to Mr Caston relating to performance against KPIs for FY2026. The bonus was 100% of the total available to Mr Caston under his KPI scheme given his retirement on 31 December 2025.

(7) All bonuses in relation to performance against KPI's for the year ended 30 June 2026 have yet to be determined and therefore have yet to be paid.

2025	Short-term employment benefits		Post employment benefits	Long-term employment benefits	Share based payments			
Directors	Salary fees and leave $	Cash Bonus $	Superannuation $	LSL accrued/ (taken) $	Options $	Total $	Percentage Relating to Performance	Options
P Amos	420,000	-	30,000	(33,069)	-	416,931	0.0%	0.0%
P Wallace	78,153	-	8,988	-	-	87,141	0.0%	0.0%
T Amos	48,198	-	5,543	-	-	53,741	0.0%	0.0%
S Carlini	42,793	-	4,921	-	-	47,714	0.0%	0.0%
J Rolfe	42,793	-	4,921	-	-	47,714	0.0%	0.0%
	631,937	-	54,373	(33,069)	-	653,241	0.0%	0.0%
Executives								
R Glasson	281,401	-	30,000	8,968	-	320,369	0.0%	0.0%
R Caston	217,422	20,000	27,303	(15,599)	-	249,126	8.0%	0.0%
N Brady	249,127	18,800	30,000	3,918	-	301,845	6.2%	0.0%
G Simeon	252,959	5,000	29,665	4,164	-	291,788	1.8%	0.0%
	1,000,909	43,800	116,968	1,451	-	1,163,128	3.8%	0.0%

(1) On 15 July 2024, a cash bonus of $20,000 was paid to Mr Caston relating to performance against KPIs for FY2024. The bonus was 57.1% of the total available to Mr Caston under his KPI scheme.

(2) On 15 July 2024, a cash bonus of $18,800 was paid to Mr Brady relating to performance against KPIs for FY2024. The bonus was 62.7% of the total available to Mr Brady under his KPI scheme.

(3) On 15 July 2024, a cash bonus of $5,000 was paid to Mr Simeon relating to performance against KPIs for FY2024. The bonus was 100% of the total available to Mr Simeon under his KPI scheme.

(4) No cash bonuses were paid in relation to performance against KPI's for FY2024 for Mr Amos and Mr Glasson. The total amount foregone by each was $140,000 for Mr Amos and $100,000 for Mr Glasson.

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REMUNERATION REPORT (continued)

Service agreements

The following table outlines the key terms of the employment agreements with each executive KMP:

KMP	Position	Contract Date	Base Salary	Termination Period
P Amos	Managing Director	21/07/2021	463,500	4 months (1) (2)
R Glasson	Chief Operating Officer	21/10/2024	327,250	4 months (3)
N Brady	General Manager	11/10/2022	258,720	3 months
G Simeon	General Manager	23/01/2024	282,500	3 months

(1) In the event of a redundancy resulting from a change of control event, Mr Amos is entitled to a redundancy package comprising 8 months base salary in addition to statutory entitlements.

(2) In the 12 months following a significant change of control event, Mr Amos is entitled to invoke a voluntary redundancy which would entitle Mr Amos to a redundancy package of 6 months base salary in addition to statutory entitlements.

(3) In the event of a termination resulting from a change of control event, Mr Glasson is entitled to a redundancy package comprising 6 months base salary in addition to statutory requirements.

For each KMP, in the event of termination, base salary is payable for the termination period, along with any commissions or bonuses that have been earned. All Executive KMPs have a restraint of trade clause restricting competitive employment for a period of 12 months.

Other transactions with Key Management Personnel and their Related Parties

During the financial year, sales totaling $457,991 to Wes Components Pty Ltd (director-related entity of Santo Carlini) were made. The current trade receivable balance as at 30 June 2026 is $29,409. All transactions were made on normal commercial terms and conditions at market rates.

Share based compensation

The company has adopted an Employee Share Option Plan (ESOP). The Board of Directors may determine the executives and eligible employees who are entitled to participate in the ESOP.

The options issued under the ESOP will expire 5 years after the issue date, or earlier on any of the following events:

a the eligible employee is dismissed with cause or has breached a restriction contained in his/her employment contract;
b the eligible employee dies while in the employ of the Company;
c the eligible employee is made redundant by the Company;
d the eligible employee's employment with the Company is voluntarily terminated by the eligible employee; or
e the eligible employee's employment terminates by reason of normal retirement.

The total number of shares reserved for issuance under the ESOP, together with shares reserved for issuance under any other Option Plan, shall not exceed 5% of the diluted ordinary share capital in the Company (comprising all Shares, all Options issued under the ESOP and under any other Option Plan, and all other convertible issued securities).

The ESOP provides the Board with the ability to determine the exercise price of the options, the periods within which the options may be exercised, and the conditions to be satisfied before the option can be exercised.

The ESOP provides for adjustments in accordance with ASX Listing Rules if there is a capital reconstruction, a rights issue or a bonus issue.

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REMUNERATION REPORT (continued)

Movements in options previously granted to KMPs as remuneration were as follows:

KMP		Opening Balance	Lapsed (1,2,3)	Closing Balance
P Amos	Issued	562,500	(187,500)	375,000
	Exercisable	187,500	-	187,500
R Glasson	Issued	637,500	(262,500)	375,000
	Exercisable	262,500	(75,000)	187,500
R Caston	Issued	275,000	(275,000)	-
	Exercisable	175,000	(175,000)	-
N Brady	Issued	150,000	(50,000)	100,000
	Exercisable	50,000	-	50,000

(1) Options that lapsed during the period as a result of performance hurdles not being met included P Amos (187,500), R Glasson (187,500), and N Brady (50,000).
(2) Options that lapsed during the period as a result of the completion of the exercise period included R Glasson (75,000) and R Caston (125,000).
(3) Options that lapsed during the period as a result of ceasing to be an employee included R Caston (150,000).

During the financial year, no options vested with key management personnel (2025: Nil). During the year no options were exercised (2025: Nil), and 775,000 options lapsed (2025: 737,500).

In relation to bonus issues, each outstanding option confers on the option holder the right to receive, on exercise of those outstanding options, not only one share for each of the outstanding options exercised but also the additional shares the option holder would have received had the option holder participated in that bonus issue as a holder of ordinary shares.

Interests of Key Management Personnel

Movements in the holding of ordinary shares by key management personnel were as follows:

KMP	Opening Balance	Movement	Closing Balance
Directors			
P Wallace (retired 31/12/25)	3,262,062	64,627	3,326,689
P Amos	5,322,555	186,335	5,508,890
T Amos	7,538,681	23,042	7,561,723
S Carlini	33,835,429	1,799,973	35,635,402
Executives			
R Glasson	18,000	1,250	19,250
R Caston (retired 31/12/25)	72,500	-	72,500
G Simeon	1,000	-	1,000

Balances are current as at the date of this report.

Voting and Comments made at the Company's 2025 Annual General Meeting (AGM')

The Company received 93% of "for" votes in relation to its remuneration report for the year ended 30 June 2025. No issues were raised with Directors concerning the Report.

This concludes the Remuneration Report which has been audited.

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DIVIDENDS

On 21 August 2025 the Board of Ambertech resolved to pay a final dividend of 0.6 cents per share, fully franked. The record date for the dividend was 26 September 2025, with a payment date of 17 October 2025.

DIRECTORS' MEETINGS

The number of directors' meetings (including meetings of committees of directors) and the number of meetings attended by each of the directors of the Company during the financial year are:

	Board Meetings		Audit and Risk Management Committee Meetings		Nomination and Remuneration Committee	
Director	Attended	Held	Attended	Held	Attended	Held
P Wallace	6	6	1	1	1	1
P Amos	11	11	-	-	-	-
T Amos	11	11	2	2	1	1
S Carlini	11	11	-	-	-	-
J Rolfe	10	11	1	1	2	2

OPTIONS

Shares under option

There were 1,375,000 unissued ordinary shares of Ambertech Limited under option at the date of this report which have a weighted average exercise price of 26.7 cents and a weighted average remaining contractual life of 3.8 years.

Shares issued on the exercise of options

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

NON-AUDIT SERVICES

BDO Audit Pty Ltd continues in office in accordance with section 327 of the *Corporations Act 2001*.

It is the economic entity's policy to employ BDO Audit Pty Ltd and their respective related entities (BDO) for assignments additional to their annual audit duties, when BDO's expertise and experience with the economic entity are important. During the year these assignments comprised primarily tax compliance assignments. The Board of Directors is satisfied that the auditors' independence is not compromised as a result of providing these services because:

- All non-audit services have been reviewed by the Audit and Risk Management Committee to ensure they do not impact the impartiality and objectivity of the auditor, and
- None of the services undermines the general principles relating to the auditor independence as set out in APES 110 Code of Ethics for Professional Accountants, including reviewing or auditing the auditors' own work, acting in a management or decision-making capacity for the company, acting as an advocate for the company or jointly sharing economic risks and rewards.

During the year fees that were paid or payable for services provided by the auditor of the parent entity and its related practices are disclosed at note 29.

The directors are satisfied that the provision of non-audit services during the year by the auditor is compatible with the general standard of independence for auditors imposed by the Corporations Act 2001.

AUDITORS' INDEPENDENCE DECLARATION

A copy of the auditors' independence declaration as required under section 307C of the *Corporations Act 2001* is set out on page 14.

PROCEEDINGS ON BEHALF OF THE COMPANY

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

No proceedings have been brought or intervened in on behalf of the company with leave of the Court under section 237 of the *Corporations Act 2001*.

INDEMNIFICATION OF OFFICERS

The company has indemnified the directors and executives of the company for costs incurred, in their capacity as a director or executive, for which they may be held personally liable, except where there is a lack of good faith. During the financial year, the company paid a premium in respect of a contract to insure the directors and executives of the company against a liability to the extent permitted by the *Corporations Act 2001*. The contract of insurance prohibits disclosure of the nature of liability and the amount of the premium.

ROUNDING

The company is of a kind referred to in *Corporations Instrument 2026/183*, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.
Signed in accordance with a resolution of directors.

Director:

T R Amos

P A Amos

Dated this 20th day of August 2026
Sydney

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Basis of Preparation

This Consolidated Entity Disclosure Statement (CEDS) has been prepared in accordance with the Corporations Act 2001, reflecting the amendments to section 295(3A)(vi) and (vii) which clarify the definition of foreign resident as being an entity that is treated as a resident of a foreign country under the tax laws of that foreign country. The CEDS includes certain information for each entity that was part of the consolidated entity at the end of the financial year in accordance with AASB 10 Consolidated Financial Statements.

The following entities were part of the consolidated entity at the end of the financial year:

Name of Entity	Type of Entity	Trustee, partner or participant in joint venture	% of Share Capital Held	Country of Incorporation	Australian or Foreign Resident (tax purposes)	Tax Jurisdiction of Foreign Residents
Ambertech Limited	Body Corporate	N/A	N/A	Australia	Australia	N/A
Amber Technology Limited	Body Corporate	N/A	100%	Australia	Australia	N/A
Alphan Pty Limited	Body Corporate	N/A	100%	Australia	Australia	N/A
Connected Media Australia Pty Ltd	Body Corporate	N/A	100%	Australia	Australia	N/A
Amber Technology (NZ) Limited	Body Corporate	N/A	100%	New Zealand	Foreign	New Zealand

Determination of Tax Residency

Section 295(3B)(a) of the Corporation Acts 2001 defines Australian resident as having the meaning in the Income Tax Assessment Act 1997. The determination of tax residency involves judgement as there are currently several different interpretations that could be adopted, and which could give rise to a different conclusion on residency. Section 295 (3A)(a)(vii) requires the determination of tax residency in a foreign jurisdiction to be based on the law of the foreign jurisdiction relating to foreign income tax.

In determining tax residency, the consolidated entity has applied the following interpretations:

Australian tax residency

The consolidated entity has applied current legislation and judicial precedent, including having regard to the Tax Commissioner's public guidance in Tax Ruling TR 2018/5.

Foreign tax residency

Where necessary, the consolidated entity has used independent tax advisers in foreign jurisdictions to assist in determining tax residency and ensure compliance with applicable foreign tax legislation.

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DECLARATION OF INDEPENDENCE BY JOHN BRESOLIN TO THE DIRECTORS OF AMBERTECH LIMITED

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

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

This declaration is in respect of Ambertech Limited and the entities it controlled during the year.

John Bresolin

Director



BDO Audit Pty Ltd

Sydney

20 August 2026

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INDEPENDENT AUDITOR'S **REPORT**

To the members of Ambertech Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Ambertech Limited (the Company) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial report, 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 2026 and of its financial performance for the year ended on that date; 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 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 audits of the financial report of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of

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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.

Revenue recognition

Key audit matter	How the matter was addressed in our audit
As disclosed in Note 3, the Group recognised revenue of $97,788,000 during the financial year ended 30 June 2026 (2025: $101,219,000). Due to the overall significance of revenue to the Group as a key performance indicator, and the judgement involved in assessing the performance obligations in respect to project-based revenue, we considered this area to be a key audit matter.	To determine whether revenue was appropriately accounted for and disclosed within the financial statements, we performed, amongst others, the following audit procedures: • Reviewed large project based agreements at year end and ensured revenue had been recognised in line with AASB 15: *Revenue from Contracts with Customers*. This included verifying that the revenue recognised matched the fulfilment of the performance obligation(s) per the agreement; • Substantively tested a sample of revenue transactions during the year and deferred revenue balances at year end and ensured they had been appropriately recognised and aligned with the goods and services supplied per the terms of the respective customer orders/agreements; • Performed detailed cut-off testing to ensure that revenue transactions around the year end had been recorded in the correct period including testing of post year-end credit notes; • Reviewed a sample of customer rebates issued during the year and agreed these to supporting documentation; and • Reviewed the disclosures in the financial statements and ensured they were in line with the requirements of AASB 15: *Revenue from Contracts with Customers*.

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Valuation of inventory

Key audit matter	How the matter was addressed in our audit
As disclosed in Note 7, the Group held inventory with a carrying value of $21,995,000 as at 30 June 2026 (2025: $25,419,000) which represented approximately 46% of the Group's total assets. Inventory valuation was considered a key audit matter due to the significant value of these assets in the Consolidated Statement of Financial Position and the key estimates and judgements applied by management in assessing the net realisable value of inventory due to the nature of the industry in which the Group operates in.	Our audit procedures for addressing this key audit matter included, but were not limited to, the following: • Reviewed the provision for inventory obsolescence including the $1.895m inventory impairment recorded during the year, by assessing the key assumptions applied by management and testing the underlying data used within the calculation; • Assessed the mathematical accuracy and integrity of the information used to calculate the inventory obsolescence provision including the completeness and accuracy of the data utilised by management; • Observed the cyclical inventory count procedures performed by management and assessed, by inspection, whether there was any evidence of damaged or obsolete inventory; • Reviewed a sample of items for which there were no sales in the last year as well as those sold below cost to ascertain whether these balances were being recognised at the lower of cost and net realisable value; and • Performed various analytical procedures in relation to inventory including analysing inventory turnover and ageing.

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Other information

The directors are responsible for the other information. The other information comprises the information in the Group's annual report for the year ended 30 June 2026, 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 this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the Financial Report

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

a) the financial report 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 that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and

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

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

Auditor's responsibilities for the audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (http://www.auasb.gov.au/Home.aspx) at:

https://www.auasb.gov.au/media/bwvjcgre/ar1_2024.pdf

This description forms part of our auditor's report.

Report on the Remuneration Report

Opinion on the Remuneration Report

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

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

Responsibilities

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

BDO Audit Pty Ltd

BDO

John Bresolin
Director

Sydney 20 August 2026

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	Note	2026 $'000	2025 $'000
Revenues	3	97,788	101,219
Cost of sales	4	(66,133)	(68,864)
Gross Profit		**31,655**	**32,355**
Other income	3	790	752
Employee benefits expense	4	(21,882)	(20,941)
Distribution costs		(2,226)	(2,126)
Marketing costs		(1,140)	(1,285)
Premises costs		(930)	(927)
Travel costs		(861)	(845)
Depreciation and amortisation expense	4	(1,394)	(1,400)
Impairment of goodwill	11	(961)	-
Finance costs	4	(1,586)	(1,601)
Other expenses		(2,278)	(2,291)
Inventory impairment	7	(1,895)	-
Restructure costs		(301)	(337)
(Loss)/Profit before income tax		**(3,009)**	**1,354**
Income tax benefit/(expense)	5	758	(510)
(Loss)/Profit after income tax for the year		**(2,251)**	**844**
Other comprehensive income			
Exchange differences on translation of foreign operations		(332)	44
Total comprehensive income for the year		**(2,583)**	**888**
(Loss)/earnings per share			
Basic (loss)/earnings per share (cents)	27	(2.4)	0.9
Diluted (loss)/earnings per share (cents)	27	(2.4)	0.9

The Consolidated Statement of Profit or Loss and Other Comprehensive Income is to be read in conjunction with the attached notes.

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	Note	2026 $'000	2025 $'000
CURRENT ASSETS			
Cash and cash equivalents	25	2,571	3,527
Trade and other receivables	6	16,422	16,579
Inventories	7	21,995	25,419
Current tax assets	5	494	322
FX Contract Assets		120	-
TOTAL CURRENT ASSETS		**41,602**	**45,847**
NON-CURRENT ASSETS			
Plant and equipment	9	555	379
Right-of-use assets	10	1,935	2,957
Intangible assets	11	1,087	1,900
Deferred tax assets	5	3,080	2,317
TOTAL NON-CURRENT ASSETS		**6,657**	**7,553**
TOTAL ASSETS		**48,259**	**53,400**
CURRENT LIABILITIES			
Trade and other payables	12	10,888	9,927
Financial liabilities	14	7,918	7,754
Contract Liabilities	13	2,789	4,360
Lease liabilities	15	2,046	1,877
Provisions	16	2,583	2,465
FX Contract Liabilities		-	133
TOTAL CURRENT LIABILITIES		**26,224**	**26,516**
NON-CURRENT LIABILITIES			
Contract liabilities	13	281	109
Provisions	16	411	341
Lease liabilities	15	1,382	3,308
Deferred tax liabilities	5	12	22
TOTAL NON-CURRENT LIABILITIES		**2,086**	**3,780**
TOTAL LIABILITIES		**28,310**	**30,296**
NET ASSETS		**19,949**	**23,104**
EQUITY			
Share capital	17	22,332	22,332
Reserves	18	(334)	41
(Accumulated losses)/Retained earnings		(2,049)	731
TOTAL EQUITY		**19,949**	**23,104**

The above Consolidated Statement of Financial Position is to be read in conjunction with the attached notes.

	Share Capital	Foreign Currency Translation Reserve	Share Based Payments Reserve	Retained earnings/ (Accumulated losses)	Total Equity
	$'000	$'000	$'000	$'000	$'000
Balance as at 1 July 2024	**22,332**	**(80)**	**77**	**(113)**	**22,216**
Profit for the year	-	-	-	844	844
Exchange differences on translation of foreign operations	-	44	-	-	44
Total comprehensive income for the year	**-**	**44**	**-**	**844**	**888**
Transactions with equity holders:					
Shares issued on exercised options	-	-	-	-	-
Other share based transactions	-	-	-	-	-
Dividends declared	-	-	-	-	-
Balance as at 30 June 2025	**22,332**	**(36)**	**77**	**731**	**23,104**
Balance as at 1 July 2025	**22,332**	**(36)**	**77**	**731**	**23,104**
Loss for the year	-	-	-	(2,251)	(2,251)
Exchange differences on translation of foreign operations	-	(332)	-	-	(332)
Total comprehensive income for the year	**-**	**(332)**	**-**	**(2,251)**	**(2,583)**
Transactions with equity holders:					
Shares issued on exercised options	-	-	-	-	-
Share options lapsing	-	-	(43)	43	-
Other share based transactions	-	-	-	-	-
Dividends declared, paid	-	-	-	(572)	(572)
Balance as at 30 June 2026	**22,332**	**(368)**	**34**	**(2,049)**	**19,949**

The above Consolidated Statement of Changes in Equity is be read in conjunction with the attached notes.

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	Note	2026 $'000	2025 $'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		106,692	115,449
Payments to suppliers and employees		(95,178)	(104,356)
Interest received		34	38
Interest and other costs of finance paid		(1,586)	(1,601)
Goods and services tax remitted		(7,535)	(8,543)
Income tax remitted		(186)	(341)
Net cash from operating activities	25	2,241	646
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant and equipment		(388)	(126)
Payment for intangible assets		(180)	-
Net cash used in investing activities		(568)	(126)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net proceeds from borrowings		164	2,656
Repayment of leases		(1,853)	(1,720)
Dividends paid to shareholders	28	(572)	-
Net cash (used in)/provided by financing activities		(2,261)	936
Net (increase in cash and cash equivalents held		(588)	1,456
Cash and cash equivalents at beginning of period		3,527	2,049
Effect of exchange rate changes on cash and cash equivalents held in foreign currencies at the beginning of the financial year		(368)	22
Cash and cash equivalents at end of period	25	2,571	3,527

The above Consolidated Statement of Cash Flows is to be read in conjunction with the attached notes.

NOTE 1: INTRODUCTION

The consolidated financial statements cover the economic entity consisting of Ambertech Limited and its controlled entities. Ambertech Limited is a company limited by shares, incorporated and domiciled in Australia.

Operations and principal activities

Ambertech Limited is a distributor of high technology equipment to the professional broadcast, film, recording and sound reinforcement industries and of consumer audio and video products in Australia and New Zealand.

Currency

The financial statements are presented in Australian dollars, which is the Company's functional and presentation currency.
All financial information presented in Australian dollars has been rounded to the nearest one thousand, unless otherwise stated.

Registered office

Unit 1, 2 Daydream Street, Warriewood NSW 2102.

Authorisation of financial statements

The financial statements were authorised for issue on 20 August 2026 by the Directors. The company has the power to amend the financial statements.

NOTE 2: MATERIAL ACCOUNTING POLICY INFORMATION

(A) Overall Policy

The material accounting policies adopted in the preparation of these consolidated financial statements are set out either in the respective notes or below. These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) and the *Corporations Act 2001*, as appropriate for profit oriented entities. The financial statements have been prepared under the historic cost convention.

Statement of Compliance

The financial statements comply with Australian Accounting Standards which include Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRS ensures that the financial statements and notes of the economic entity comply with International Financial Reporting Standards (IFRS).

Going Concern

The consolidated financial statements have been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the discharge of liabilities in the normal course of business.

For the year ended 30 June 2026, the consolidated entity recorded a loss after income tax of $2,251,000 (2025: profit of $844,000) and net operating cash inflows of $2,241,000 (2025: $646,000).

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NOTE 2: MATERIAL ACCOUNTING POLICY INFORMATION (continued)

The Directors believe that there are reasonable grounds to conclude that the Group will continue as a going concern, after consideration of the following factors:

- Management have prepared forecasts for the 12 months following date of approval of the financial report, which indicate that the Group can continue to pay its debts as and when they become due and payable;
- The group continues to have available significant debt headroom on the primary business finance facilities with limits of up to $7,000,000 in invoice discounting (reducing to $6,000,000 on 31/08/26) and $8,000,000 in trade finance as disclosed in note 14. The facilities have been renewed until August 2027.

(B) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

New, revised or amending Accounting Standards and Interpretations adopted

The Consolidated Entity has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. There was no material impact on the financial statements from the adoption of these new accounting standards.

New Accounting Standards and Interpretations not yet mandatory or early adopted

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

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

NOTE 3: REVENUE

	Consolidated	
	2026	2025
Revenue	**$'000**	**$'000**
- Sale of goods	92,725	97,658
- Rendering of services	5,063	3,561
	97,788	101,219
Timing of recognition		
- Recognised at a point in time	92,420	98,213
- Recognised over time	5,368	3,006
	97,788	101,219

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Revenue Recognition

Sales revenue comprises revenue earned (net of returns, discounts and allowances) from the provision of goods and services to entities outside the economic entity. Credit payment terms vary between 30 and 60 days from the invoice issue date.

Revenue from contracts with customers

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

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

Sale of goods

Revenue from the sale of goods is recognised at a point in time when control transfers to the customer. In most cases this coincides with the transfer of legal title, or the passing of possession to the customer. In arrangements whereby the consolidated entity is required to meet contractually agreed upon specifications, control over the goods generally occurs when the customer has confirmed acceptance.

Rendering of services

Revenue from the rendering of services is recognised at the point in time in which the service is provided to the customer. Maintenance and support contracts extend for between one and five years. Revenue is respect to these services are generally recognised overtime as the customer simultaneously receives and consumes the benefits of the services as the Group provides the services. Where amounts are invoiced before revenue is earned, a deferred revenue liability is brought to account. These contract liabilities reflect the consideration received in respect of unsatisfied performance obligations.

NOTE 3: REVENUE (continued)

	Consolidated 2026 $'000	Consolidated 2025 $'000
Interest revenue		
Interest revenue is recognised as it accrues using the effective interest method.		
Other income		
Net Foreign exchange gains	753	714
Gain on lease termination	3	-
Interest received	34	38
	790	752

NOTE 4: EXPENSES

Additional information on the nature of expenses

A) Inventories		
Cost of sales	66,133	68,864
Movement in provision for inventory obsolescence	787	190
B) Employee benefits expense		
Salaries and wages	19,981	19,148
Defined contribution superannuation expense	1,901	1,793
	21,882	20,941
C) Depreciation		
Plant and equipment	116	136
Furniture and fittings	11	9
Leasehold improvements	82	90
Buildings right-of-use assets	1,053	1,105
Plant and equipment right-of-use assets	99	54
	1,361	1,394
D) Amortisation		
Customer/Supplier Relationships	-	-
Research and Development	33	6
	33	6
E) Bad debts and expected credit losses	107	158
(F) Finance costs		
Interest and finance charges paid/payable on borrowings	1,318	1,227
Interest and finance charges paid/payable on lease liabilities	268	374
	1,586	1,601

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NOTE 5: INCOME TAX

	Consolidated 2026 $'000	Consolidated 2025 $'000
A) Major components of income tax		
Current year	36	407
Prior year overprovision in current tax	(21)	-
Deferred tax	(773)	103
Income tax expense	(758)	510
B) Reconciliation between income tax and prima facie tax on accounting profit		
(Loss)/Profit before income tax	(3,009)	1,354
Tax at 30% (2024:30%)	(903)	406
Tax effect of non deductible expenses/non assessable income		
• Entertainment	23	26
• Impairment of goodwill	288	-
• Other items	(11)	39
Recognition of movements in deferred tax	-	-
Prior year assessed loss utilised	(111)	-
Previous tax return adjustments	(44)	39
Income tax (benefit)/expense	(758)	510

C) Applicable tax rate

The applicable tax rate is the national tax rate in Australia of 30%.

D) Analysis of deferred tax assets		
Employee benefits	876	810
Plant and equipment	331	328
Right-of-use assets	(574)	(875)
Lease Liability	1,022	1,544
Accrued expenses	151	88
Provision for impairment of receivables	95	73
Provision for obsolescence	392	156
Provision for warranty	149	29
Inventory	12	164
Tax loss carried forward to future periods	626	-
Other	-	-
	3,080	2,317
E) Analysis of deferred tax liabilities		
Plant and equipment	8	16
Other	4	6
	12	22

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NOTE 5: INCOME TAX (continued)

F) Income Tax

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

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts. However, the deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the reporting date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

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

Deferred tax liabilities and assets are not recognised for temporary differences between the carrying amount and tax bases of investments in controlled entities where the parent entity is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.
Current and deferred tax balances attributable to amounts recognised directly in equity are also recognised directly in equity.

G) Tax consolidated group

Ambertech Limited and its Australian wholly owned controlled entities have implemented the tax consolidation legislation. The head entity, Ambertech Limited, and the controlled entities in the tax consolidated group continue to account for their own current and deferred tax amounts. These tax amounts are measured as if each entity in the tax consolidated group continues to be a 'stand-alone taxpayer' in its own right.

Current tax liabilities/assets and deferred tax assets arising from unused tax losses and tax credits are immediately transferred to the head entity. The tax consolidated group has entered a tax sharing agreement whereby each company in the group contributes to the income tax payable by the group in proportion to their contribution to the group's taxable income. Differences between the amounts of net tax assets and liabilities derecognised and the net amounts recognised pursuant to the funding arrangement will be recognised as either a contribution by, or distribution to the head entity.

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NOTE 6: TRADE AND OTHER RECEIVABLES

	Consolidated	
	2026	2025
Current	**$'000**	**$'000**
Trade receivables	13,809	13,570
Allowance for expected credit losses	(316)	(244)
	13,493	13,326
Other receivables	1,964	1,875
Prepayments	965	1,378
	16,422	16,579

A) Current trade receivables are non-interest bearing, generally received between 30 and 60 day terms. Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less any expected credit loss.

B) An allowance for expected credit losses (ECLs) is required when a difference arises between the contracted cashflows and the amount expected to be received, discounted at the original effective interest rate.

For trade receivables, a simplified approach is applied in calculating the ECLs. Loss allowances recognised are based on lifetime ECLs at each reporting date. This is established from historical credit losses, adjusted for forward looking factors specific to the receivable.

C) Movement in the allowance for expected credit losses is as follows:

Current trade receivables		
Opening balance	244	137
(Reversal)/charge for the year	89	117
Amounts written off	(17)	(10)
Closing balance	316	244

D) The economic entity's exposure to credit risk and impairment losses related to trade and other receivables is disclosed at note 26.

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NOTE 7: INVENTORIES

	Consolidated	
	2026	2025
Current	**$'000**	**$'000**
Finished goods	20,554	23,349
Stock in transit	2,753	2,595
	23,307	25,944
Provision for obsolescence	(1,312)	(525)
	21,995	25,419

A) Inventories

Inventories include finished goods and stock in transit and are measured at the lower of weighted average cost and net realisable value. Costs are assigned on a first-in first-out basis and include direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenses.

B) Provision for impairment of inventories

Movement in the provision for obsolescence is as follows:

Opening balance	525	715
Charge for the year	2,223	555
Amounts written off	(1,436)	(745)
Closing balance	1,312	525

Key Estimate and Judgement: Provision for Obsolescence

The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account the recent sales experience, the ageing of inventories and other factors that affect inventory obsolescence.

During the year, the Board approved a strategic business reset designed to enhance capital efficiency, improve stock turns and strengthen the Group's focus on higher-performing growth initiatives.

As part of this process, management undertook a comprehensive review of the Group's inventory profile, including ageing, stock turn, gross profit return on inventory (GPROI) and forward demand expectations. Following this review, the Group recognised an additional strategic inventory provision of $1,895,000 (2025: Nil), recorded as an inventory impairment cost.

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NOTE 8: CONTROLLED ENTITIES

Entity	Country of Incorporation	Percentage Owned 2026	Percentage Owned 2025
Parent Entity			
• Ambertech Limited	Australia		
Subsidiaries of Ambertech Limited	Australia	100%	100%
• Amber Technology Limited			
Subsidiaries of Amber Technology Limited			
• Alphan Pty Limited	Australia	100%	100%
• Connected Media Australia	Australia	100%	100%
• Amber Technology (NZ) Limited	New Zealand	100%	100%

A controlled entity is any entity controlled by Ambertech Limited. Control exists where Ambertech Limited 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 so that the other entity operates with Ambertech Limited to achieve the objectives of Ambertech Limited.

All inter-company balances and transactions between entities in the economic entity, including any unrealised profits or losses, have been eliminated on consolidation.

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NOTE 9: PLANT AND EQUIPMENT

Non-Current

A) Carrying amounts

	Cost		Accumulated depreciation		Net carrying amount	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Economic Entity						
Plant and equipment	2,137	1,981	(1,888)	(1,794)	249	187
Furniture and fittings	999	986	(960)	(953)	39	33
Leasehold improvements	1,956	1,774	(1,689)	(1,615)	267	159
Leased plant and equipment	112	112	(112)	(112)	-	-
Total plant and equipment	5,204	4,853	(4,649)	(4,474)	555	379

B) Reconciliation of carrying amounts

2026	Plant and equipment $'000	Furniture and fittings $'000	Leasehold improvements $'000	Leased plant and equipment $'000	Total $'000
Balance at the beginning of the year	187	33	159	-	379
Additions	181	17	190	-	388
Disposals	(3)	-	-	-	(3)
Depreciation and amortisation expense	(116)	(11)	(82)	-	(209)
Carrying amount at the end of the year	249	39	267	-	555

2025	Plant and equipment $'000	Furniture and fittings $'000	Leasehold improvements $'000	Leased plant and equipment $'000	Total $'000
Balance at the beginning of the year	229	36	223	-	488
Additions	94	6	26	-	126
Disposals	-	-	-	-	-
Depreciation and amortisation expense	(136)	(9)	(90)	-	(235)
Carrying amount at the end of the year	187	33	159	-	379

C) Recognition and measurement

Plant and equipment is stated at historical cost less depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

D) Depreciation of property, plant and equipment

Plant and equipment is depreciated over its estimated useful life taking into account estimated residual values. The straight line method is used.

Plant and equipment is depreciated from the date of acquisition or, in respect of leasehold improvements, from the time the asset is completed and ready for use.

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NOTE 9: PLANT AND EQUIPMENT (continued)

D) Depreciation of property, plant and equipment (continued)

The depreciation rates used for each class of plant and equipment remain unchanged from the previous year and are as follows:

Class of Asset	Useful life
Plant and equipment	2-8 years
Furniture and fittings	3-10 years
Leasehold improvements	Term of the lease
Leased plant and equipment	Term of the lease

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the plant and equipment or cash generating units to which the plant and equipment belong are written down to their recoverable amount.

NOTE 10: RIGHT-OF-USE ASSETS

	Consolidated	
	2026	2025
Non-Current	$'000	$'000
Land and buildings – right-of-use	8,187	8,090
Less: Accumulated amortisation	(6,435)	(5,332)
	1,752	2,758
Plant and equipment - right-of-use	355	432
Less: Accumulated amortisation	(172)	(233)
	183	199
	1,935	2,957

	Land and buildings $'000	Plant and equipment $'000	Total $'000
Balance at 30 June 2025	2,758	199	2,957
Additions	47	115	162
Disposals	-	(32)	(32)
Amortisation	(1,053)	(99)	(1,152)
Balance at 30 June 2026	1,752	183	1,935

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NOTE 10: RIGHT-OF-USE ASSETS (continued)

Land and buildings – right-of-use

The land and buildings right of use assets relate to property leases for premises as follows:

- Daydream Street, Warriewood NSW. The lease has a lease term of 5 years commencing 14 January 2023 with rent payable monthly. An option exists to renew the lease at the end of this time for an additional term of 5 years with a final expiry date being 13 January 2033. The lease has rent increases of at least 3.0% (capped at 4.5%) each year.
- Porana Road, Wairau Valley, Auckland. The lease has a term of 5 years commencing 8 January 2024 with rent payable monthly. An option exists to renew the lease at the end of this time for an additional term of 5 years with a final expiry date being 7 January 2034. The lease has fixed rent increases of 3.5% each year.

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the consolidated entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The consolidated entity has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Key Estimate and Judgement: Lease term

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. The primary judgment in respect of the Group is in relation to likelihood of exercising any variable option periods.

Factors considered may include the importance of the asset to the Groups operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The Group reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

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NOTE 11: INTANGIBLE ASSETS

	Consolidated	
	2026	2025
Non-Current	**$'000**	**$'000**
Net carrying amounts and movements during the year		
Goodwill at cost	4,716	4,716
Less impairment	(3,931)	(2,970)
	785	1,746
Website at cost	93	94
Less accumulated amortization	(93)	(94)
	-	-
Brand name	100	100
Less impairment	-	-
	100	100
Customer/Supplier relationships	230	230
Less accumulated amortisation	(230)	(230)
	-	-
Development	615	435
Less accumulated amortisation	(413)	(381)
	202	54
	1,087	1,900

Reconciliation of written down values:	Goodwill	Website	Brand name	Customer/Supplier relationships	Development	Total
	$'000	$'000	$'000	$'000	$'000	$'000
Opening balance at 1 July 2025	1,746	-	100	-	54	1,900
Additions	-	-	-	-	181	181
Impairment charge	(961)	-	-	-	-	(961)
Amortisation expense (note 4)	-	-	-	-	(33)	(33)
Closing balance at 30 June 2026	785	-	100	-	202	1,087

Recognition and measurement

A) Goodwill

All business combinations are accounted for by applying the acquisition method. Goodwill represents the difference between the cost of the acquisition and the fair value of the net identifiable assets acquired.

Goodwill is stated at cost less any accumulated impairment. Goodwill is allocated to cash generating units and is not subject to amortisation but tested annually for impairment. Where the recoverable amount of the cash generating unit is less than the carrying amount, an impairment loss is recognised.

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NOTE 11: INTANGIBLE ASSETS (continued)

B) Impairment of Assets

Key Estimate and Judgement: Impairment of Assets

Goodwill and 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 assets are tested 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. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). The key estimates have been outlined below.

Goodwill acquired through business combinations have been allocated to the following cash-generating units, which are reportable business segments (refer Note 24):

	2026 $'000	2025 $'000
Integrated Solutions	785	1,583
Professional	-	163
	785	1,746

During the year, management identified indicators of impairment across certain CGUs following:

- A reassessment of brand portfolio performance and future focus;
- Declining trading performance in selected divisions relative to prior expectations;
- Revised short- to medium-term earnings forecasts; and
- Increased focus on inventory rationalisation and capital discipline.

As a result, an impairment review was performed in respect of goodwill allocated to the affected CGUs.

Following this review, the Group recognised a goodwill impairment charge of $961,000 (2025: Nil), which has been recorded within "Impairment of Goodwill" in the Statement of Profit or Loss.

The impairment primarily relates to the following CGUs:

CGU	Goodwill Before Impairment $'000	Impairment $'000	Goodwill After Impairment $'000
Integrated Solutions	1,583	(798)	785
Professional	163	(163)	-
Total	**1,746**	**(961)**	**785**

Impact on Future Periods

The impairment charge is non-cash in nature and does not affect the Group's ongoing operating cash flows or compliance with debt covenants. Following recognition of the impairment, the carrying value of goodwill more closely reflects the Group's revised strategic direction and expected future economic benefits.

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NOTE 11: INTANGIBLE ASSETS (continued)

B) Impairment of Assets (continued)

The consolidated entity determined the recoverable amount of assets based on a value-in-use calculation, using cash flow projections based on financial budgets approved by management covering a three-year period. The following assumptions have been applied by management in the 30 June 2026 calculation of value-in-use for the Integrated Solutions cash-generating unit based on past performance and expectations for the future:

- Annual sales growth of between 7% to 10% over the three-year forecast period
- Terminal growth rate of 1.25%
- Pre-tax discount rate of 15.7% (2025: 16.6%)
- Post-tax discount rate of 11.0% (2025: 11.6%)

Based on this, the recoverable amount of the Integrated Solutions cash-generating unit, was determined to be $15,808,000.

Management has estimated the revenue and EBIT growth based on a detailed strategic plan for the economic entity, including go to market strategies and expected economies of scale expected to positively impact EBIT over the period.

The post tax discount rate of 11.0% reflects management's estimate of the time value of money and the consolidated entity's weighted average cost of capital adjusted for the Integrated Solutions cash-generating unit, the risk free rate and the volatility of the share price relative to the market movements.

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. Management have performed sensitivity analysis and assessed reasonable changes for key assumptions. A deterioration of 5% to growth expectations does not indicate any further impairment.

If there is evidence of impairment for any of the company's assets, the loss is measured as the difference between the asset's carrying amount and the recoverable amount. The loss is recognised in the statement of profit or loss and other comprehensive income.

C) Website Costs

Significant costs associated with website costs are deferred and amortised on a straight-line basis over the period of their expected benefit, being a finite life of 5 years.

D) Customer/Supplier Relationships

Significant costs associated with customer/supplier costs on acquisition are deferred and amortised on a straight-line basis over the period of their expected benefit, being a finite life of 5 years.

E) Brand Names

Brand names have an indefinite useful life and are not subject to amortisation but are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

F) Research & Development

Research costs are expensed in the period in which they are incurred. Development costs are capitalised when it is probable that the project will be a success considering its commercial and technical feasibility; the consolidated entity is able to use or sell the asset; the consolidated entity has sufficient resources and the intent to complete the development; and its costs can be measured reliably.

NOTE 12: TRADE AND OTHER PAYABLES

	Consolidated	
	2026	2025
	$'000	$'000
Current		
Trade accounts payable	7,957	7,216
Other accounts payable	2,931	2,711
	10,888	9,927

These amounts represent liabilities for goods and services provided to the economic entity prior to the end of financial year which are unpaid. Due to their short- term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Amounts payable in foreign currencies:		
Trade accounts payable:		
- US Dollars	2,141	2,927
- British Pounds	185	36
- Swiss Francs	79	-
- Euro	1429	305
	3,834	3,268

NOTE 13: CONTRACT LIABILITIES

Current		
Deferred Revenue	2,789	4,360
Non Current		
Deferred Revenue	281	109
	3,070	4,469

Reconciliation of movement in contract liabilities	**$'000**
Opening balance at 1 July 2025	4,469
Less: recognised as revenue during the year where performance obligations met	(4,383)
Add: remaining deferred component of new sales contracts entered into during the year	2,984
	3,070

NOTE 14: FINANCIAL LIABILITIES

	Consolidated	
	2026	2025
	$'000	$'000
Current		
Debtor finance	2,507	3,362
Business transaction facility	5,411	4,392
	7,918	7,754

Details of the economic entity's exposure to interest rate changes on financial liabilities is outlined in note 26.
The fair value of the financial liabilities approximates their carrying value.

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NOTE 14: FINANCIAL LIABILITIES continued

A) Debtor finance

On 3 August 2026, the economic entity entered into an agreement with Octet finance Pty Ltd in relation to extending the invoice discounting solution for a further 12 months. The facility has approval of a limit of up to $7,000,000, reducing to $6,000,000 on 31 August 2026 (2025: $6,000,000).

The economic entity did not breach any covenants during the financial year.

B) Business transaction facility

On 3 August 2026, the economic entity entered into an agreement with Octet Finance Pty Ltd in relation to extending the Business Transaction Facility for a further 12 months. The facility has approval of a limit up to $8,000,000 (2025: $8,000,000). As at 30 June 2026, the amount drawn under this facility was $5,411,419 (2025: $4,391,481). Additionally, there is a Scottish Pacific Business Finance facility held in New Zealand with no fixed term and a limit of $821,963. As at 30 June 2026 the amount drawn under this facility was nil (2025: $Nil).

C) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is
recognised in the statement of profit or loss and other comprehensive income over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Other borrowing costs are expensed.

NOTE 15: LEASE LIABILITIES

	Consolidated	
	2026	2025
	$'000	$'000
Current		
Lease liabilities	2,046	1,877
Non Current		
Lease liabilities	1,382	3,308

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the consolidated entity's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index, or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

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NOTE 15: LEASE LIABILITIES continued

Key Estimate and Judgement: Incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Group estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

NOTE 16: PROVISIONS

	Consolidated	
	2026	2025
	$'000	$'000
Current		
Service warranty	66	102
Employee benefits	2,517	2,363
	2,583	2,465
Non Current		
Employee benefits	411	341
	411	341

A) Employee benefits

Short term employee benefits are employee benefits (other than termination benefits and equity compensation benefits) which fall due wholly within 12 months after the end of the period in which employee services are rendered. They comprise wages, salaries, commissions, social security obligations, short-term compensation absences and bonuses payable within 12 months and non-mandatory benefits such as car allowances.

The undiscounted amount of short-term employee benefits expected to be paid is recognised as an expense.

Other long-term employee benefits include long-service leave payable 12 months or more after the end of the financial year.

The liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

B) Amounts not expected to be settled within the next twelve months:

The current provisions for annual leave and long service leave include all unconditional entitlements where employees have completed the required period of service. The entire amount is presented as current, since the economic entity does not have an unconditional right to defer settlement. However, based on past experience, the economic entity does not expect all employees to take the full amount of accrued leave or require payment within the next twelve months.

The following amounts reflect leave that is not expected to be taken within the next twelve months:

	Consolidated	
	2026	2025
	$'000	$'000
Current annual leave obligation expected to be settled after 12 months	559	547
Current long service leave obligation expected to be settled after 12 months	652	640

NOTE 17: SHARE CAPITAL

	Consolidated		Consolidated	
	2026 Shares	2025 Shares	2026 $'000	2025 $'000
A) Ordinary Shares fully paid (no par value)	95,404,783	95,404,783	22,332	22,332

B) Voting Rights

On a show of hands, one vote for every registered shareholder, and for a poll, one vote for every share held by a registered shareholder.

C) Options

At reporting date, there were 1,375,000 ordinary shares reserved for issue under the Employee Share Option Plan (2025: 2,825,000).

D) Dividends

Provision is made for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the entity, on or before the end of the year but not distributed at balance date.

NOTE 18: RESERVES

	Consolidated	
	2026 $'000	2025 $'000
Foreign currency translation reserve	(368)	(36)
Share base payments reserve	34	77
	(334)	41

For an explanation of movements in reserve accounts refer to the Statement of Changes in Equity.

Nature and purpose of reserves

Foreign currency translation reserve

The assets and liabilities of foreign operations, including goodwill and fair value adjustments arising on consolidation, are translated to Australian dollars at exchange rates prevailing at the balance sheet date. The revenues and expenses of foreign operations are translated to Australian dollars at rates approximating to the exchange rates prevailing at the dates of the transactions.

Exchange differences arising on translation of the foreign controlled entity are taken to the foreign currency translation reserve. The reserve is recognised in profit and loss when the net investment is disposed of.

Share Base Payments Reserve

The share based payments reserve is used to recognise the fair value of options issued but not exercised.

NOTE 19: CAPITAL

Capital Commitments

The economic entity had no commitments for capital expenditure as at 30 June 2026 (2025: Nil).

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NOTE 20: CONTINGENT LIABILITIES

	Consolidated	
	2026	2025
	$'000	$'000
Estimates of the maximum amounts of contingent liabilities that may become payable:		
- Bank guarantee by Amber Technology Limited in respect of Sydney property lease	722	722
	722	722

No material losses are anticipated in respect of any of the above contingent liabilities.

NOTE 21: EVENTS SUBSEQUENT TO REPORTING DATE

On 3 August 2026, the economic entity entered into an agreement with Octet Finance Pty Ltd in relation to extending its finance facilities for a further 12 months. The facilities include an invoice discounting facility with approval for up to $7,000,000 (reducing to $6,000,000 on 31 August 2026) and a business transaction facility with a limit of $8,000,000.

Other than the above, there were no matters that have arisen since the end of the financial year that have significantly affected or may significantly affect the operations or state of affairs of the economic entity in future financial years.

NOTE 22: RELATED PARTY TRANSACTIONS

Key management personnel compensation

Key management personnel comprises directors and other persons having authority and responsibility for planning, directing and controlling the activities of the economic entity.

	Consolidated	
	2026	2025
Summary	$	$
- Short term employee benefits	1,709,482	1,676,646
- Post-employment benefits	165,464	171,341
- Long term employee benefits	6,039	(31,618)
- Share-based employee benefits	(5,298)	-
	1,875,687	1,816,369

Key Management Personnel transactions

The following transactions occurred with related parties:

- Sale of goods to Wes Components Pty Ltd (director-related entity of Santo Carlini)	457,991	348,414

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

- Sale of goods to Wes Components Pty Ltd (director-related entity of Santo Carlini)	29,409	50,127

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NOTE 23: SHARE BASED PAYMENT ARRANGEMENTS

On 18 December 2020, 2,100,000 share options were granted under the Ambertech Limited Executive Share Option Scheme to take up ordinary shares at an exercise price of $0.22 each. The options are exercisable on or before 18 December 2025. The options hold no voting or dividend rights and are not transferable.

These options vest as follows:

I. Three quarters of the options have vested (tranche 1, tranche 2 and tranche 3) and
II. One quarter of the options vest on 30 September 2024.

On 18 October 2023, 3,000,000 share options were granted under the Ambertech Limited Executive Share Option Scheme to take up ordinary shares at an exercise price of $0.267 each. 750,000 of these were granted to the Managing Director and received ratification at the Ambertech Limited AGM held on 23 November 2023. The options are exercisable on or before 17 October 2028. The options hold no voting or dividend rights and are not transferable.

These options vest as follows:

I. One quarter of the options have vested (tranche 1),
II. One quarter of the options vest on 30 September 2024,
III. One quarter of the options vest on 30 September 2025, and
IV. One quarter of the options vest on 30 September 2026.

Vesting subsequent to grant date is also subject to Key Management Personnel (KMP) meeting specified performance criteria. Further details of these options are provided in the directors' report. The options hold no voting or dividend rights but have been listed. The options lapse when a KMP ceases their employment with the Group.

During the financial year no options vested as specified performance criteria were not achieved (2025: Nil), and therefore no expense has been recognised.

The consolidated entity established the Ambertech Limited Employee Share Option Plan on 5 November 2004 as a long-term incentive scheme to strive for improved group performance. The options are issued for no consideration and carry no entitlements to voting rights or dividends of the Group. The number available to be granted is determined by the Board and is based on performance measures including profitability, return on capital employed and dividends.

The options were issued with a strike price representing a premium of 20% (for 2023 grant date) and a discount of 6% (2020 grant date) to the volume weighted average market price of the underlying shares determined at the time the shares were granted.

A summary of the movements of all options issued is as follows:

	Number	Weighted Average Exercise Price
Options outstanding as at 1 July 2025	**2,825,000**	**$0.257**
Lapsed (performance criteria not met or exercise period complete)	(600,000)	$0.220
Lapsed (performance criteria not met or exercise period complete)	(850,000)	$0.267
Options outstanding as at 30 June 2026	**1,375,000**	**$0.267**
Options exercisable as at 30 June 2026	675,000	$0.267
Options exercisable as at 30 June 2025	1,325,000	$0.245

The weighted average remaining contractual life of options outstanding at year-end was 3.80 years. The weighted average exercise price of outstanding options at the end of the reporting period was $0.267}.

The fair value of the options granted to key management personnel is considered to represent the value of the employee services received over the vesting period.

NOTE 23: SHARE BASED PAYMENT ARRANGEMENTS (continued)

Options issued over ordinary shares are valued using the Black-Scholes pricing model which takes into account the option exercise price, the current level and volatility of the underlying share price, the risk-free interest rate, the expected dividends on the underlying share, the current market price of the underlying share and the expected life of the option.

The value of the options is recognised in an option reserve until the options are exercised, forfeited, or expire.

The share price at grant date is considered when determining the value of the options granted. Historical share price volatility has been the basis for determining expected share price volatility as it is assumed that this is indicative of future volatility.

The life of the options is based on the historical exercise patterns, which may not eventuate in the future.
These shares were issued as compensation to key management personnel and other executives of the Group.

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NOTE 24: SEGMENT REPORTING

(a) Description of segments

Management has determined the operating segments based on the internal reports that are reviewed and used by the Board of Directors in assessing performance and determining the allocation of resources.

The economic entity comprises the following operating segments:

Retail	Distribution of home entertainment solutions to dealers.
Integrated Solutions	Distribution and supply of custom installation components for home theatre and commercial installations to dealers and consumers, and the distribution of projection and display products with business and domestic applications.
Professional	Distribution of high technology equipment to professional broadcast, film, recording and sound reinforcement industries.

(b) Segment information

2026	Retail	Integrated Solutions	Professional	Eliminations	Consolidated
	$'000	$'000	$'000	$'000	$'000
Revenue					
- Total segment revenue	14,572	46,548	36,668	-	97,788
- Inter-segment revenue	-	-	-	-	-
Revenue from external customers	14,572	46,548	36,668	-	97,788
Result					
- Segment Contribution	752	1,154	1,073		2,979
- Unallocated / corporate result					(2,047)
- EBITDA					932
- Depreciation and amortisation					(1,394)
- Impairment of goodwill					(961)
- EBIT					(1,423)
- Interest and finance costs					(1,586)
- Loss before income tax					(3,009)
- Income tax benefit					758
- Loss for the year					(2,251)
Assets					
- Segment Assets	6,924	21,138	13,975		42,037
- Unallocated/corporate assets					6,222
- Total assets					48,259
Liabilities					
- Segment liabilities	2,642	6,501	7,692		16,835
- Unallocated/corporate liabilities					11,475
- Total liabilities					28,310

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NOTE 24: SEGMENT REPORTING (continued)

2025	Retail	Integrated Solutions	Professional	Eliminations	Consolidated
	$'000	$'000	$'000	$'000	$'000
Revenue					
- Total segment revenue	16,446	49,475	35,298	-	101,219
- Inter-segment revenue	-	-	-	-	-
Revenue from external customers	16,446	49,475	35,298	-	101,219
Result					
- Segment Contribution	2,027	2,568	833		5,428
- Unallocated / corporate result					(1,074)
- EBITDA					4,354
- Depreciation and amortisation					(1,399)
- EBIT					2,955
- Interest and finance costs					(1,601)
- Profit before income tax					1,354
- Income tax expense					(510)
- Profit for the year					844
Assets					
- Segment Assets	10,612	21,846	14,367	-	46,825
- Unallocated/corporate assets					6,576
- Total assets					53,401
Liabilities					
- Segment liabilities	3,319	7,934	9,937	-	21,190
- Unallocated/corporate liabilities					9,106
- Total liabilities					30,296

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NOTE 24: SEGMENT REPORTING (continued)

(c) Segment information on geographical region

	Segment Revenues from Sales to External Customers		Carrying Amount of Segment Non-Current Assets	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Geographical Location				
- Australia	89,457	94,992	3,164	4,329
- New Zealand	8,331	6,227	406	649
	97,788	101,219	3,570	4,978

Carrying amount of segment non-current assets

These amounts include all non-current assets other than deferred tax assets located in the country of domicile.

(d) Other segment information

Accounting Policies

Segment revenues and expenses are those directly attributable to the segments and include any joint revenues and expenses where a reasonable basis of allocation exists. Segment assets include all assets used by a segment and consist principally of cash, receivables, inventories and property, plant and equipment and goodwill. All remaining assets of the economic entity are considered to be unallocated assets. Segment liabilities consist principally of accounts payable, employee entitlements, accrued expenses, provisions and borrowings.

Segment assets and liabilities do not include income taxes.

Intersegment Transfers

Segment revenues, expenses and result include transfers between segments. The prices charged on intersegment transactions are the same as those charged for similar goods to parties outside of the economic entity. These transfers are eliminated on consolidation.

Major Customers

During the year ended 30 June 2026 $6,297,186 or 6.17% (2025: $8,673,871 or 8.20%) of the consolidated entity's external revenue was derived from sales to a major Australian retailer through the Major Retail segment.

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NOTE 25: CASH FLOW INFORMATION

	Consolidated 2026 $'000	2025 $'000
(i) Cash and cash equivalents		
Cash and cash equivalents included in the statement of cash flows comprise the following amounts:		
Cash on hand	1	1
At call deposits with financial institutions	2,570	3,526
Total cash and cash equivalents	**2,571**	**3,527**
(ii) Reconciliation of net cash provided by operating activities to profit after income tax		
(Loss)/Profit for the year	(2,251)	844
Adjustments for:		
Depreciation and amortization	1,394	1,400
Foreign exchange loss/(gain)		-
Net loss on sale of plant and equipment	3	-
Impairment of goodwill	961	-
Impairment of inventory	1,895	-
Changes in operating assets and liabilities (net of business combinations):		
(Increase)/decrease in trade and other receivables	(256)	478
(Increase)/decrease in prepayments	414	(355)
(Increase)/decrease in inventories	1,529	(2,756)
Increase/(decrease) in trade and other payables	961	(1,881)
Increase/(decrease) contract liabilities	(1,399)	2,544
(Decrease)/Increase in provisions	188	70
(Decrease) in income taxes payable	(172)	68
Decrease in deferred taxes	(773)	101
Increase in FX Contract liabilities	(253)	133
Net cash provided by operating activities	**2,241**	**646**

(A) Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash and cash equivalents includes cash on hand, deposits at call with banks or financial institutions, investments in money market instruments maturing within three months, and bank overdrafts.

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NOTE 26: FINANCIAL RISK MANAGEMENT

The economic entity's financial risk management policies are established to identify and analyse the risks faced by the business, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the economic entity's activities.

The economic entity's activities expose it to a wide variety of financial risks, including the following:

- credit risk
- liquidity risk
- market risk (including foreign currency risk and interest rate risk)

This note presents information about the economic entity's exposure to each of the above risks, the objectives, policies and processes for measuring and managing risk and how the economic entity manages capital.

Liquidity and market risk management is carried out by a central treasury function (Group Treasury) in accordance with risk management policies. The Board has overall responsibility for the establishment and oversight of the risk management framework. The Board, through the Audit and Risk Management Committee, oversees how management monitors compliance with the risk management policies and procedures and reviews the adequacy of the risk management framework in relation to risks.

The economic entity uses derivative financial instruments such as foreign exchange contracts to hedge certain risk exposures. Derivatives are used exclusively for hedging purposes. The economic entity does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

A) Credit Risk

Credit risk is the risk of financial loss to the economic entity if a customer or the counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the economic entity's receivables from customers. The maximum exposure to credit risk is the carrying amount of the financial assets.

Trade and other receivables

Exposure to credit risk is influenced mainly by the individual characteristics of each customer. The customer base consists of a wide variety of customer profiles. New customers are analysed individually for creditworthiness, considering credit ratings where available, financial position, past experience and other factors. This includes major contracts and tenders approved by executive management. Customers that do not meet the credit policy guidelines may only purchase using cash or recognised credit cards. The general terms of trade for the economic entity are between 30 and 60 days.

In monitoring credit risk, customers are grouped by their debtor ageing profile. Monitoring of receivable balances on an ongoing basis minimises the exposure to bad debts.

Expected credit loss allowance

The expected credit loss allowance relates to specific customers, identified as being in trading difficulties, or where specific debts are in dispute. The expected credit loss allowance does not include debts past due relating to customers with a good credit history, or where payments of amounts due under a contract for such customers are delayed due to works in dispute and previous experience indicates that the amount will be paid in due course.

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NOTE 26: FINANCIAL RISK MANAGEMENT (continued)

The ageing of trade receivables at the reporting date was:

	Consolidated	
	2026	2025
	$'000	$'000
Not past due	10,041	8,248
Past due up to 30 days	2.124	4,193
Past due 31-60 days	632	383
Past due 61 days and over	696	502
Total trade receivables not impaired	13,493	13,326
Trade receivables impaired	316	244
Total trade receivables	13,809	13,570

The economic entity does not have other receivables which are past due (2025: Nil).

B) Liquidity Risk

Liquidity risk is the risk that the economic entity will not be able to meet its financial obligations as they fall due. The economic entity's policy for managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity (cash reserves and finance facilities) to meet its liabilities when due, under both normal and stressed conditions. The objective of the policy is to maintain a balance between continuity of funding and flexibility through the use of finance facilities.

The economic entity monitors liquidity risk by maintaining adequate cash reserves and financing facilities and by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities. The table below summarises the maturity profile of the economic entity's financial liabilities based on contractual undiscounted payments:

	Contractual Cash Flows			
2026	Within 1 Year	1 to 5 Years	Over 5 Years	Total
	$'000	$'000	$'000	$'000
Financial liabilities due for payment				
Trade payable	7,957	-	-	7,957
Other accounts payable	2,931	-	-	2,931
Financial liabilities	7,918	-	-	7,918
Lease liability	2,196	1,425	-	3,621
Total expected outflows	21,002	1,425	-	22,427
Financial assets - cash flows realisable				
Trade receivables	13,809	-	-	13,809
Total anticipated inflows	13,809	-	-	13,809
Net inflow / (outflow) on financial instruments	(7,193)	(1,425)	-	(8,618)

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NOTE 26: FINANCIAL RISK MANAGEMENT (continued)

	Contractual Cash Flows			
2025	Within 1 Year	1 to 5 Years	Over 5 Years	Total
	$'000	$'000	$'000	$'000
Financial liabilities due for payment				
Trade payable	7,216	-	-	7,216
Other accounts payable	2,711	-	-	2,711
Financial liabilities	7,754	-	-	7,754
Lease liability	2,138	3,472	-	5,610
Total expected outflows	19,819	3,472	-	23,291
Financial assets - cash flows realisable				
Trade receivables	13,570	-	-	13,570
Total anticipated inflows	13,570	-	-	13,570
Net inflow / (outflow) on financial instruments	(6,249)	(3,472)	-	(9,721)

The carrying amounts of cash and cash equivalents, trade and other receivables and trade and other payables are assumed to approximate their fair values due to their short term nature.

The fair value of debtor finance and lease liabilities is estimated by discounting the remaining contractual maturities at the current market interest rate that is available for similar financial liabilities.

C) Market Risk

Market risk is the risk that changes in market prices will affect the economic entity's income or the value of its holdings of financial instruments. The activities of the economic entity expose it primarily to the financial risks of changes in foreign currency rates and interest rates. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, whilst optimising the returns.

Foreign Currency Risk

The following table demonstrates the impact on the profit and equity of the economic entity, if the Australian Dollar weakened/strengthened by 10%, which management consider to be reasonably possible at balance date against the respective foreign currencies, with all other variables remaining constant:

	Weakening of 10%		Strengthening of 10%	
	2026	2025	2026	2025
	$'000	$'000	$'000	$'000
Impact on profit	(35)	(9)	539	568
Impact on equity	(35)	(9)	539	568

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NOTE 26: FINANCIAL RISK MANAGEMENT (continued)

Interest Rate Risk

The economic entity has a debtor financing facility. The use of the facility exposes the economic entity to cash flow interest rate risk.

As at the reporting date, the economic entity had the following fixed and variable rate borrowings:

	Note	Weighted average interest rate		Balance	
		2026	2025	2026	2025
		%	%	$'000	$'000
Debtor finance	14	9.63%	9.80%	2,507	3,362
Business transaction facility	14	9.63%	9.80%	5,411	4,392
Financial liabilities		9.63%	9.80%	7,918	7,754

The following table demonstrates the impact on the profit and equity of the economic entity if the average interest rate on the borrowing facility had either increased or decreased by 1%, which management consider to be reasonably possible over the whole year ending 30 June 2025, with all other variables remaining constant:

	Increase of 1% of average interest rate		Decrease of 1% of average interest rate	
	2026	2025	2026	2025
	$'000	$'000	$'000	$'000
Impact on profit	(135)	(212)	135	212
Impact on equity	(135)	(212)	135	212

D) Fair Values

The fair values of assets and liabilities approximate their carrying values. No financial assets or liabilities are readily traded on organised markets.

E) Capital Management

The Board's aim is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. The Board seeks to maintain a balance between the higher returns that might be possible with higher levels of borrowings and the advantages and security afforded by a sound capital position.

Total capital is defined as shareholders' equity. The Board monitors the return on capital, which is defined as net operating income divided by total shareholders' equity. The Board also establishes a dividend payout policy which is targeted as being greater than 50% of earnings, subject to a number of factors, including the capital expenditure requirements and the company's financial and taxation position. Dividends paid or reinvested as part of the Dividend Reinvestment Plan during the year ended 30 June 2026 were Nil (2025: Nil).

There were no changes to the economic entity's approach to capital management during the financial year.

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NOTE 27: EARNINGS PER SHARE

	Consolidated	
	2026	2025
	$'000	$'000
A) Basic (loss)/earnings per share (cents)	(2.4)	0.9
Weighted average number of ordinary shares (number)	95,404,783	95,404,783
Earnings used to calculate basic earnings per share ($)	(2,251,000)	844,000

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 the weighted average number of ordinary shares outstanding during the year, adjusted for bonus elements in ordinary shares issued during the year.

B) Diluted (loss)/earnings per share (cents)	(2.4)	0.9
Weighted average number of ordinary shares (number)	95,404,783	96,729,783
Earnings used to calculate diluted earnings per share ($)	(2,251,000)	844,000

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.

NOTE 28: DIVIDEND

	Consolidated	
	2026	2025
	$'000	$'000
Final Dividends		
Final dividend for the year ended:		
- 30 June 2025, 0.6 cents per share, fully franked paid on 17 October 2025	**572**	**-**
Paid in Cash	572	-
		-
Total Dividends	**572**	**-**
Franking credits available for subsequent financial years at the 30% corporate tax rate after allowing for tax payable in respect of current year's profit and tax rules	**6,996**	**7,351**
Dividends not recognised at year end	**-**	**572**

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NOTE 29: AUDITORS' REMUNERATION

The disclosures include amounts received or due and receivable by BDO Audit Pty Ltd and their respective related entities.

Audit services

	2026 $	2025 $
BDO Audit Pty Ltd		
Audit and review of financial reports under the *Corporations Act 2001*.	167,000	160,440
Total remuneration for audit services	167,000	160,440

Non-audit services

BDO Services Pty Ltd		
Tax compliance services, including review of company income tax returns	45,960	57,711
Other practices - BDO Auckland		
Tax compliance services, including review of company income tax returns	6,162	5,931
Total remuneration for non-audit services	52,122	63,642

It is the economic entity's policy to employ BDO on assignments additional to their statutory audit duties where BDO's expertise and experience with the economic entity are important. These assignments are principally tax compliance assignments.

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NOTE 30: PARENT ENTITY INFORMATION

Information relating to Ambertech Limited (parent entity):

	Parent Entity	
	2026 $'000	2025 $'000
Current Assets	22,227	22,587
Total Assets	27,410	27,144
Current Liabilities	3,271	3,226
Total Liabilities	3,271	3,226
Share capital	22,332	22,332
Share issue cost reserve	35	78
Retained earnings	1,771	1,508
Profit/(loss) of the parent entity	793	(320)
Total comprehensive income/(loss) of the parent entity	793	(320)

Deed of Cross Guarantee

The holding entity, Ambertech Limited and some of its wholly-owned subsidiaries are parties to a Deed of Cross Guarantee under which each company guarantees the debts of the others. No deficiencies of assets exist in any of these subsidiaries.

By entering into the deed, the participating subsidiaries are relieved from the requirement to prepare an audited financial report under the ASIC Corporations (Wholly-owned Companies) Instrument 2016/785.

Closed Group Parties

- Ambertech Limited (Holding Entity)
- Amber Technology Limited (100% owned)
- Alphan Pty Limited (100% owned)
- Connected Media Australia Pty Limited (100% owned)

Contingent Liabilities

The parent entity had no contingent liabilities as at 30 June 2026 (2025: Nil).

Capital Commitments

The parent entity had no capital commitments for property, plant and equipment as at 30 June 2026 (2025: Nil)

Material Accounting Policy

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

- Investments in subsidiaries are accounts for at cost, less any impairment in the parent entity.

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The directors of the company declare that:

1. The financial statements, comprising the consolidated entity disclosure statement, consolidated statement of profit or loss and other comprehensive income, consolidated statement of financial position, consolidated statement of cash flows, consolidated statement of changes in equity and accompanying notes, are in accordance with the *Corporations Act 2001* and:
   (a) comply with Australian Accounting Standards and the *Corporations Regulations 2001;* and
   (b) give a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the year ended on that date.
2. The company has included in the notes to the financial statements an explicit and unreserved statement of compliance with International Financial Reporting Standards.
3. In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.
4. In the directors' opinion, there are reasonable grounds to believe that the members of the extended closed group identified in Note 30 to the financial statements will be able to meet any liabilities to which they are, or may become, subject by virtue of the Deed of Cross Guarantee.
5. The directors have been given the declarations by the chief executive officer and chief operating officer required by Section 295A of the *Corporations Act 2001*.
6. In the Directors' opinion the consolidated entity disclosure statement attached on page 13 required by subsection 295(3A) of the *Corporations Act 2001* is true and correct.

This declaration is made in accordance with a resolution of the Board of Directors pursuant to section 295(5)(a) of the *Corporations Act 2001*, and is signed for and on behalf of the directors by:

T R Amos
Director

P A Amos
Director

Dated this 20th day of August 2026
Sydney

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