APPENDIX 4E

RESULTS FOR ANNOUNCEMENT TO THE MARKET

	% IMPROVEMENT /(DECREASE)	YEAR ENDED 30 JUN 2026 $	YEAR ENDED 30 JUN 2025 $
Revenue from ordinary activities	(25%)	10,172,890	13,576,602
Profit/(Loss) after tax from ordinary activities attributable to members	133%	658,206	(1,997,795)
Net profit/(loss) for the period attributable to members	133%	658,206	(1,997,795)

DIVIDEND INFORMATION

No dividends have been paid or declared by the Company since the beginning of the current reporting period. No dividends were paid for the previous reporting period.

NET TANGIBLE ASSET BACKING PER ORDINARY SHARE

	ISSUED CAPITAL (NUMBER)	CENTS
Net tangible asset backing per ordinary share – previous reporting period	1,516,718,010	(0.08)
Net tangible asset backing per ordinary share – current reporting period	1,516,718,010	0.03

Commentary on results for the year:

The financial results for the year ended 30 June 2026 reflect a significant improvement in the Group's profitability, cash generation and financial position, following the operational reset implemented during the second half of FY25.

While revenue declined during FY26, the Group delivered a substantial improvement in earnings and cash generation. The reduction in revenue reflects two factors. First, the Group deliberately withdrew from consumer travel channels that were not generating positive unit economics, and refocused on higher-quality, recurring and partner-led revenue streams. Second, as reported in the Group's March and June 2026 quarterly activities reports, the Middle East conflict weighed on airfares, consumer confidence and discretionary international travel demand through the second half of the year, which deepened the decline in transactional consumer travel revenue.

For FY26, the Group recorded revenue of $10.2 million and net profit after tax of $0.7 million, representing a significant turnaround from the loss reported in FY25. The Group also achieved record underlying EBITDA and its first full year of positive operating cash flow since listing.

Additional Appendix 4E disclosures can be found in the Notes to the FlexiRoam Limited Financial Report for the year ended 30 June 2026 and Results lodged with the ASX on 28th August 2026.

Revenue and business performance

Revenue for FY26 was $10.2 million, compared with $13.6 million in FY25.

Importantly, the reduction in revenue was accompanied by a significant improvement in the composition and quality of the Group's revenue base. Recurring revenue represented approximately 56% of total FY26 revenue, compared with 39% in FY25.

Profitability

The Group achieved a significant turnaround in profitability during FY26. Underlying EBITDA increased to a record $2.4 million, representing the highest full-year underlying EBITDA achieved by the Group since listing. This compares with underlying EBITDA of approximately $0.6 million in FY25.

The improvement in earnings reflects the benefits of the cost reset commenced during the second half of FY25, together with improved operating leverage, disciplined cost management and the increasing contribution from higher-quality revenue channels.

The Group reported a statutory net profit after tax of $0.7 million for FY26, compared with a statutory net loss after tax of approximately $2.0 million in FY25.

The FY26 result represents an improvement in statutory NPAT of approximately $2.7 million year-on-year and marks the first full-year statutory profit achieved by the Group since listing.

Cash flow and liquidity

Cash generation was another major feature of the FY26 result. The Group generated net operating cash flow of approximately $2.7 million during FY26, compared with an operating cash outflow of approximately $3.1 million in FY25. This represents an improvement of approximately $5.8 million year-on-year and marks the Group's first full-year positive operating cash flow since listing.

The Group recorded positive operating cash flow in each of the four quarters of FY26.

Profitability moderated in the second half as consumer travel softness continued, although operating cash flow remained positive in each quarter of the year.

Cash at bank increased from approximately $1.6 million at 30 June 2025 to approximately $3.5 million at 30 June 2026. This represents an increase of approximately $1.9 million, or approximately 120%, during the financial year.

Importantly, the increase in cash was achieved without a capital raising or new debt funding during FY26, highlighting the Group's improved ability to fund its operations through internally generated cash.

Additional Appendix 4E disclosures can be found in the Notes to the FlexiRoam Limited Financial Report for the year ended 30 June 2026 and Results lodged with the ASX on 28th August 2026.

Strategic transition towards recurring revenue

A key feature of FY26 was the continued transition from a predominantly transactional consumer travel model towards a more diversified, recurring and partner-led connectivity model.

Recurring revenue increased from 39% of total revenue in FY25 to approximately 56% in FY26.

Operational efficiency and cost discipline

The improvement in FY26 profitability reflects the continued benefits of the operational reset undertaken during the second half of FY25. During FY25, management implemented significant cost reduction and restructuring initiatives in response to the Group's cost base and the changing economics of the consumer travel market.

The benefits of these measures became increasingly evident during FY26. The Group was able to generate record underlying EBITDA and positive operating cash flow despite a significant reduction in revenue compared with FY25.

Financial position

The Group's financial position improved materially during FY26. The increase in cash from approximately $1.6 million at 30 June 2025 to approximately $3.5 million at 30 June 2026, together with the generation of positive operating cash flow, represents a significant strengthening of the Group's liquidity position.

Overall result

The Group delivered record underlying EBITDA of $2.4 million, statutory net profit after tax of $0.7 million and positive operating cash flow of approximately $2.7 million.

The improvement in statutory NPAT from a loss of approximately $2.0 million in FY25 to a profit of $0.7 million in FY26 represents a significant turnaround in the Group's underlying financial performance.

Entering FY27, the Group remains focused on scaling its recurring B2B and enterprise channels, converting strategic partnerships into commercial revenue, maintaining disciplined cost management and sustaining positive operating cash flow.

Additional Appendix 4E disclosures can be found in the Notes to the FlexiRoam Limited Financial Report for the year ended 30 June 2026 and Results lodged with the ASX on 28th August 2026.

Non-IFRS financial information

This commentary refers to underlying EBITDA and to recurring revenue. Neither is a measure defined by Australian Accounting Standards. They are used because they are the measures by which management and the Board monitor the business, and are the measures the Group has reported in its quarterly activities reports. They have not been audited. They should not be given greater prominence than the statutory measures presented in the financial statements.

Underlying EBITDA is statutory profit or loss after income tax, adjusted to remove income tax expense, depreciation and amortisation, finance expenses, interest income, share-based payment expense, net foreign exchange gains and losses, and assets written off. Recurring revenue is revenue expected to repeat under ongoing customer or partner arrangements, including contracted fixed fees and contracted usage-based fees, and excluding one-off items. Recurring revenue mix is recurring revenue divided by total revenue for the period.

Reconciliation of statutory profit after tax to underlying EBITDA

	FY26 $	**FY25 $**
Profit/(loss) after income tax	658,206	(1,997,795)
Income tax expense	535	4,397
Depreciation and amortisation	505,596	2,472,992
Finance expenses	113,729	114,336
Interest income	(25,505)	(8,852)
Share-based payment expense	1,108,533	75,916
Net foreign exchange losses/(gains)	82,296	(36,340)
Plant and equipment written off	4,354	-
Underlying EBITDA	**2,447,744**	**624,654**

Reconciliation to previously reported unaudited results

In its Appendix 4C and quarterly activities report for the quarter ended 30 June 2026, lodged with ASX on 31 July 2026, the Group reported unaudited FY26 revenue of approximately $9.9 million, unaudited statutory net profit after tax of approximately $0.4 million and unaudited underlying EBITDA of approximately $2.2 million. The audited results reported above are higher principally because additional brand partnership revenue of approximately $0.3 million was recognised on finalisation of the accounts. This increased revenue, statutory net profit after tax, underlying EBITDA and the recurring revenue mix. It did not affect operating cash flow or closing cash, both of which were consistent with the amounts reported in that Appendix 4C. Following the change to presentation of expenses by nature, gross profit and gross margin are no longer presented in the financial report.

Other Disclosure

This document should be read in conjunction with the accompanying Annual Report for the year ended 30 June 2026 as lodged with ASX on 28th August 2026. The Annual Report for the year ended 30 June 2026 covers FlexiRoam Limited and its controlled entities and has been audited by Horizon Nexus (Qld) Audit Pty Ltd.

Details of entities over which controls have been gained or lost

None / N/A

Details of associated and joint ventures entities

None / N/A

Audit qualification or review

The financial statements have been audited and an unmodified opinion has been issued.

FLEXIROAM

ANNUAL REPORT 2026

Consolidated Annual Financial Report for the Year Ended 30 June 2026

FlexiRoam Limited and Its Controlled Entities ACN 143 777 397

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MESSAGE FOR SHAREHOLDERS FROM CEO

Dear Shareholders,

I am pleased to report that FY2026 was the first full financial year since listing in which FlexiRoam recorded a statutory net profit after tax, and the first in which we generated positive operating cash flow for a full year.

It leaves us in the strongest financial position we have been in, with a set of partnership agreements signed late in FY2026 and since year end still to be rolled out.

Statutory net profit after tax was $0.7 million, against a loss of $2.0 million in FY2025. Underlying EBITDA was a record $2.4 million. Operating cash flow was positive at $2.7 million, and positive in each quarter. Cash more than doubled to $3.5 million and net current assets returned to a positive position for the first time since 2017. We funded the year internally, without raising capital and without drawing new debt funding.

The composition of our revenue changed deliberately. We exited unprofitable consumer revenue lines and concentrated the business on recurring revenue: revenue that is contracted rather than transactional, that spans both travel and non-travel applications, and that is anchored by global brands. Recurring revenue grew and now represents 56% of Group revenue, up from 39% in FY2025.

Discretionary consumer travel demand also softened through the second half of the year, as the Middle East conflict weighed on airfares and on confidence. That reduced transactional consumer revenue further, and it reinforced why the shift matters: contracted partner and enterprise revenue is far less exposed to the travel cycle than transactional consumer revenue. Our revenue streams are more diversified than they were, and the business is more resilient as a result.

The cost base reflects the same discipline. We maintained a materially lower overall cost base while building and launching our AI platform. That discipline stays with us as we look towards growth.

We have been growing the enterprise side of the business on two fronts: brand partnerships, where a partner embeds FlexiRoam connectivity as a benefit for its own customers, and IoT and corporate connectivity, where we connect business-critical devices and corporate staff. Rather than paying to acquire travellers one at a time, we place our connectivity inside partners that already own large customer bases. The partner funds the entitlement and we earn recurring fees for making it available, rather than for the data consumed.

The more significant development in FY2026 is that we began forming channel partnerships across new industry verticals. Mastercard is our flagship partnership and our route into banking and financial services: at 30 June 2026 our embedded data benefit was offered through 418 banks and 1,270 card programs across 78 countries. I believe we are still early in what that relationship can become, and we continue to see room to grow across more banks and more card programs.

MESSAGE FOR SHAREHOLDERS FROM CEO

Travel insurance is the second vertical. We entered it in December 2025 with Generali in Malaysia, and extended it in May 2026 by signing a two-year agreement with Tune Protect, AirAsia's travel insurance partner, under which FlexiRoam data is included as a standard benefit in eligible Preset travel insurance policies. Initial deployment is live and rollout is continuing across the partner's markets. Since year end we have signed a non-binding memorandum of understanding with a leading global telecommunications company that serves a large base of multinational enterprise customers worldwide, including a majority of the Fortune 500. Each of these opens an industry we could not reach one customer at a time, and we see the same opportunity in airlines, hotels, loyalty programs and online travel agencies.

We also continued to win directly. We were selected to provide the connectivity for the mobile payment terminals used to distribute Malaysia's national welfare payments, a program reaching approximately 8.1 million recipients, under an agreement with a subsidiary of DIALOG Group, an integrated technical services group listed on Bursa Malaysia. Etihad Airways shows how this business grows: a staff connectivity relationship expanded into aircraft operational data during FY2026, and after year end into a two-year master agreement covering staff, aircraft and pilot connectivity across more than 125 countries. The pattern is to start with one service, deliver it, and be chosen for the next.

Artificial intelligence underpins how we win and deploy brand partners. flexiroam.ai, launched commercially in December 2025, lets a traveller find, buy, activate and get help with a data plan through WhatsApp, in natural language and in more than 70 languages, with nothing to download. Selling connectivity into a large enterprise has traditionally meant an integration project, and that is where these partnerships stall. Our zero-integration pathway removes it: the partner shares a link, the experience is branded to that partner, and FlexiRoam handles provisioning, activation and support behind it. What was a technical build becomes a commercial decision that can be launched in days. Generali signed and commenced within days of the platform's launch, and it is how Tune Protect policyholders activate their data today.

Our priorities for FY2027 are to convert the agreements we have signed into deployed recurring revenue, to extend the channel model into further industries, to continue investing in the AI platform, and to maintain the financial discipline that produced this result. We expect softness in discretionary consumer travel demand to persist in the near term and, consistent with previous updates, we are not providing formal revenue or earnings guidance.

I see significant growth opportunities ahead, both in executing on the channel partners we already have and in the new partnerships we are working to add. We enter FY2027 profitable, cash-generative and with a stronger balance sheet, and with more ways to grow than we have had before.

On behalf of the Board and management, I thank our employees, partners, customers and shareholders for their continued support.

Jefrey Ong
Founder & CEO
FlexiRoam Limited

DIRECTORS' REPORT

The Directors of FlexiRoam Limited (the "Company") and its controlled entities submit herewith their report together with the financial statements of the Company (the "Group") for the year ended 30 June 2026.

1. DIRECTORS

The names and particulars of the directors of the Company during or since the end of the financial year ended 30 June 2026 are:

JEFREY ONG

Executive Director and CEO

Jefrey Ong is a highly experienced entrepreneur and business leader in the telecommunications and technology sectors. He founded FlexiRoam in 2012 and listed the Company on ASX in 2015 raising more than A$10m via IPO. Under his leadership, FlexiRoam launched various innovative solutions to the travel and IoT market through the use of eSIM technology.

Jefrey Ong has led the team to establish key partnerships with global brands including Mastercard, Etihad Airways and Tune Protect. These partnerships have helped FlexiRoam reach a wider audience and provide its services to travellers all around the world.

He is currently serving as an advisor to several fast-growing tech startups in e-commerce, cloud and Web3 space.

Jefrey Ong graduated from Champlain College, United States, with a Bachelor of Science, Degree in Software Engineering. Jefrey also completed the Innovation & Entrepreneurship Program at Stanford University, United States.

Jefrey Ong has not held directorships in any other Australian listed companies during the past three financial years. He was appointed Interim Chief Executive Officer on 7 December 2024 and appointed as CEO and Executive Director on 1 August 2025.

WEE KEAT CHAN

Non-Executive Director

Wee Keat is a Fellow of the Institute of Chartered Accountants Australia and New Zealand with over 30 years of expertise in strategic financial consulting, tax planning, and international business development. He is the founding partner of Bray Chan Chartered Accountants and has extensive experience across sectors such as manufacturing, medical services, and creative industries. Wee Keat's leadership credentials include significant contributions to not-for-profit organisations, in particular the Women's and Children's Hospital Foundation where he was a Board Member for 16 years and was until recently its Deputy Chair. During his tenure on the Foundation he was variously a member of the Executive Committee, chair of Grants Committee and chair of Finance, Risk and Audit Committee. He was also formerly past President (Asia Pacific Region) of GMN International.

Wee Keat has not held directorships in any other Australian listed companies during the past three financial years. Wee Keat was appointed as Non-Executive Director on 6 December 2024 and as Chair of the Audit and Risk Committee on 6 June 2025.

1. DIRECTORS – CONTINUED

NICHOLAS ONG
Non-Executive Director

Nicholas brings 20 years of experience in equity capital markets, listing rules compliance and corporate governance. He is an experienced company director and is currently a Non- Executive Director and/or Company Secretary of several ASX listed companies, Dragon Mountain Gold Ltd (current), Stonehorse Energy Ltd (Current), Beroni Group Limited (Current), White Cliff Minerals Limited (resigned), Nelson Resources Limited (resigned), Oceana Lithium Limited (resigned).

Nicholas was previously the Chairman of ASX-listed telecommunications company Vonex Limited. During his six-year tenure, Nicholas was instrumental in Vonex's ASX listing and oversaw its growth to $50 million in annualised recurring revenue and positive cashflow.

Nicholas has extensive experience in mining project financing as well as mining and offtake contract negotiations, having served in executive capacities for numerous precious metal developers/explorers. Nicholas is a fellow member of the Governance Institute of Australia and holds a Bachelor of Commerce and a Master of Business Administration from the University of Western Australia.

Nicholas was appointed as Non-Executive Director on 23 December 2024 and as Chair of the Nomination and Remuneration Committee on 27 January 2026.

Other current directorships (listed entities): Dragon Mountain Gold Ltd, Stonehorse Energy Ltd, Beroni Group Limited.

Former directorships in the last 3 years (listed entities): White Cliff Minerals Limited, Nelson Resources Limited, Oceana Lithium Limited.

TAT SENG KOH (resigned on 31 December 2025)
Chairman and Non-Executive Director

Tat Seng Koh is a finance professional with over 30 years of experience in investment banking, corporate finance and financial management. He has held senior finance and corporate advisory roles, including Executive Director and Group Chief Financial Officer of MayAir Group plc and Group Chief Financial Officer of PureCircle Ltd. He is a member of the Malaysian Institute of Accountants and holds a Bachelor's Degree in Accounting from the University of Malaya.

2. COMPANY SECRETARY

NATALIE TEO

Ms Teo is a Chartered Secretary and has provided corporate advisory, company secretarial and financial reporting services to both ASX listed and unlisted public companies as well as private companies. She is based in Perth, Western Australia, and is a Company Secretary with Boardwise Corporate Pty Ltd, a boutique outsourced company secretary services provider.

Ms Teo was appointed as the Company Secretary on 7 March 2025.

3. PRINCIPAL ACTIVITIES

During the financial year, the principal continuing activity of the Group was the supply of global mobile data connectivity to travellers, brand partners and businesses through its AI-powered eSIM and SIM-based platform, delivered across more than 190 countries through over 600 carrier partners. The Group operates two reportable segments: Travel Connectivity, comprising direct-to-consumer sales and brand partnership channels, and B2B Solutions, comprising IoT and corporate connectivity. There were no other significant changes in the nature of the Group's activities during the year.

4. SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

No significant changes during the year.

5. REVIEW OF OPERATIONS

FY26 was a year of execution and consolidation for FlexiRoam following the operational reset undertaken during the second half of FY25. The Group recorded its first full-year statutory profit and its first full year of positive operating cash flow since listing, reflecting a business rebuilt around fewer, higher-quality revenue streams, improved earnings and a materially lower cost base.

FY26 key achievements included:

- Record underlying EBITDA of $2.4 million (FY25: $0.6 million).
- First full-year statutory net profit after tax since listing, of $0.7 million (FY25: $2.0 million loss).
- Positive operating cash flow of approximately $2.7 million.
- Four consecutive quarters of positive operating cash flow.
- Cash increased from $1.6 million to $3.5 million, without raising equity or drawing new debt funding.
- Recurring revenue increased from 39% to approximately 56% of full-year revenue.
- New brand and enterprise partnership agreements signed with White Label Sdn. Bhd. (Tune Protect Group Berhad), Generali Insurance Malaysia Berhad, DIV Services Sdn Bhd (DIALOG Group Berhad), Paydibs Sdn Bhd and Etihad Airways.
- Launch of flexiroam.ai and the Group's AI eSIM agent in December 2025.
- Maintained a disciplined cost structure while continuing to develop new growth opportunities.
- Positive net current assets at year end for the first time since 2017.

5. REVIEW OF OPERATIONS (CONTINUED)

Revenue and revenue mix

Revenue for FY26 was $10.2 million (FY25: $13.6 million). The reduction was concentrated in transactional consumer revenue within the Travel segment. Recurring revenue, being revenue earned under ongoing partner and customer arrangements, grew year on year and rose to 56% of total revenue, from 39% in FY25.

Two factors drove the reduction in transactional revenue. The Group deliberately withdrew from consumer acquisition channels that were not generating positive unit economics, having reduced discretionary acquisition spend substantially during the FY25 reset. Separately, and as reported in the Group's March and June 2026 quarterly activities reports, the Middle East conflict weighed on airfares, consumer confidence and discretionary international travel demand through the second half of the year.

Growth model and partnerships

Under the Group's brand partnership model, a partner funds FlexiRoam connectivity as a benefit for its own customers and the Group earns recurring fees. The Group is paid for making the entitlement available rather than for the volume of data consumed, so the revenue is contracted, recurring and structurally independent of short-term fluctuations in consumer travel demand.

Some of these partners are also distributors in their own right, reaching large numbers of end customers through networks of their own. A single agreement with a partner of that kind can make FlexiRoam connectivity available across an entire industry vertical, and that is the basis of the Group's channel-led strategy.

Mastercard remains the established example. FlexiRoam's embedded data benefit is offered through 418 banks and 1,270 card programs across 78 countries as at 30 June 2026. Participating issuers fund the benefit for their cardholders and FlexiRoam earns fees based on cards in force. In May 2026 the Group executed a commercial partnership agreement on comparable terms with White Label Sdn. Bhd., the digital distribution platform of Tune Protect Group Berhad (Bursa: TUNEPRO), the Malaysian listed insurer that provides AirAsia's travel insurance, for an initial term of two years with automatic annual renewals. White Label embeds travel insurance for its own enterprise customers, and under the agreement every eligible Preset policy it sells carries a FlexiRoam data entitlement, activated through the Group's AI agent, with FlexiRoam earning per-entitlement fees linked to policy volume. In December 2025 the Group entered an initial one-year commercial agreement with Generali Insurance Malaysia Berhad, commencing with a one-month rollout, under which eligible policyholders receive FlexiRoam connectivity deployed through the Group's AI agent. Subsequent to year end, the Group entered a non-binding memorandum of understanding with a leading global telecommunications company in relation to a further partnership of this kind.

5. REVIEW OF OPERATIONS (CONTINUED)

Separately, the Group's enterprise and IoT business supplies multi-network connectivity for business-critical devices and for corporate staff. Agreements entered during FY26 were:

- DIALOG Group Berhad (January 2026), contracted through its subsidiary DIV Services Sdn Bhd - multi-network connectivity for payment terminals supporting Malaysia's MyKasih cashless welfare platform, including the Sumbangan Asas Rahmah programme, which in 2026 involves approximately 8.1 million recipients, with a minimum annual commitment of approximately $60,000.
- Paydibs Sdn Bhd (March 2026) - a two-year agreement embedding connectivity in smart payment terminals, which provides for recurring monthly subscription revenue as terminals are deployed, alongside device provisioning and usage-based charges.
- Etihad Airways (March 2026) - an expanded agreement extending an existing staff connectivity relationship into aircraft operational data, covering flight documentation, rostering and connected crew devices. Subsequent to year end this relationship was consolidated into a two-year master agreement covering staff, aircraft and pilot connectivity.

Technology and the AI platform

In December 2025 the Group commercially launched flexiroam.ai and its AI eSIM agent, which delivers connectivity to travellers through WhatsApp by voice, image or text in more than 70 languages. The platform includes a zero-integration capability that allows an enterprise partner to deploy a co-branded connectivity offer without building an integration, reducing partner deployment time from months to days. The capability supported the Generali deployment and underpins the partnership discussions the Group has entered since year end.

The Group also continued to apply AI and automation to its own operations, reducing the proportion of customer enquiries requiring human handling while maintaining service levels.

Operating leverage and cost discipline

The benefits of the FY25 cost reset were fully realised in FY26. The Group maintained a materially lower overall cost base while continuing to invest in its platform and growth opportunities. The Group serves 418 banks, more than 190 countries and its enterprise partners from a single operating footprint, and expects to support further partner growth with operating leverage and targeted investment rather than a proportionate increase in cost.

Segment performance

Travel Connectivity segment revenue of $9.0 million (FY25: $12.2 million) accounted for substantially all of the reduction in Group revenue. B2B Solutions revenue was $1.2 million (FY25: $1.4 million), 18% lower, and the segment recorded a small loss of $43,750 (FY25: profit of $232,867). The B2B agreements entered during and since the second half of FY26 were signed late in the year or after balance date and are expected to contribute progressively from FY27 as terminals and services are deployed.

5. REVIEW OF OPERATIONS (CONTINUED)

Balance sheet

The Group ended FY26 with net current assets of $434,921, compared with a net current liability position of $1,312,511 at 30 June 2025 - a turnaround of approximately $1.7 million and the Group's first positive year-end net current asset position since 2017. Together with the increase in cash and the absence of any capital raising or new borrowing during the year, this represents a material strengthening of the Group's financial position.

Outlook

Entering FY27, the Group's focus is on converting the agreements signed during and since FY26 into deployed, recurring revenue, and on adding further channel partners. The Group expects softness in discretionary consumer travel demand to persist in the near term. Consistent with prior updates, no formal revenue or earnings guidance is provided.

At the same time, management will maintain its focus on operating efficiency, profitability and positive cash generation. The Group's increasing recurring revenue mix, improved cost structure, positive operating cash flow and strengthened cash position provide a stronger foundation for future growth.

Management remains focused on building a scalable and sustainable connectivity platform and delivering long-term value for shareholders.

Financial Metric (A$ million, unless stated)	**FY26**	**FY25**	**Change**
Revenue	10.2	13.6	(25%)
Underlying EBITDA	2.4	0.6	292%
NPAT	0.7	(2.0)	+2.7
Operating cash flow	2.7	(3.1)	+5.8
Cash at year end	3.5	1.6	+1.9
Recurring revenue %	56%	39%	+17 ppt

6. SIGNIFICANT EVENTS AFTER BALANCE DATE

On 3 July 2026, 930,000 unquoted options lapsed and were cancelled following cessation of employment.

On 14 July 2026 the Group entered a non-binding memorandum of understanding with a leading global telecommunications company in relation to the distribution of the Group's AI eSIM platform to enterprise and B2B2C customers; the memorandum is non-binding and creates no revenue, customer or volume commitment.

On 23 July 2026 the Group entered a multi-year connectivity agreement with an established Australian payments group for payment-terminal connectivity in Australia, for an initial three-year term with successive two-year renewal periods. On 4 August 2026 the Group entered a two-year master agreement with Etihad Airways covering staff connectivity, aircraft operational data and pilot device connectivity across more than 125 countries.

7. LIKELY DEVELOPMENTS AND EXPECTED RESULTS

In FY27, the Group will focus on leveraging the stronger operating and financial foundation established in FY26 to drive sustainable and profitable growth. Key initiatives include:

- **Scaling Brand Partnerships**: Continue to scale partner programs across the Travel segment and expand into airlines, banks, insurance, telecommunications, payments and loyalty sectors, with a focus on increasing recurring and higher-quality revenue.
- **Expanding B2B and Enterprise Connectivity**: Build on the Group's growing pipeline of strategic partnerships and enterprise opportunities to expand FlexiRoam's connectivity platform into new customer and commercial use cases, while increasing the proportion of recurring revenue.
- **Financial and Operational Discipline**: Maintain a disciplined approach to cost management, cash generation and operational efficiency, with a focus on sustaining positive EBITDA and operating cash flow while selectively investing in initiatives that support scalable growth.

FlexiRoam enters FY27 with a stronger recurring revenue base, improved operating leverage and a strengthened cash position. The Group will continue to develop existing partnerships and pursue new opportunities to expand its market presence, increase brand recognition and deliver sustainable long-term value for shareholders

8. KEY RISKS

There are a number of potential risks associated with the operations of the Group and the industry in which it operates which may impact its future financial performance. The key risks are not exhaustive but have been identified by the Board as being the most significant to the Group's business.

Execution of the partner-led and B2B growth strategy

The Group's future growth and profitability are increasingly dependent on its ability to successfully scale its partner-led, recurring revenue and B2B strategies. This includes securing, implementing and retaining enterprise partners across airlines, financial services, insurance, telecommunications, payments and other sectors.

There is a risk that prospective partnerships may not be secured, may take longer than expected to commercialise, may not achieve anticipated customer adoption or revenue levels, or may not be renewed. In addition, certain partnership arrangements may be subject to minimum deployment requirements, customer adoption and other commercial conditions. Failure to successfully execute these initiatives could adversely affect the Group's revenue growth, profitability and cash generation.

Dependence on telecommunications network providers and changes to roaming agreements

The Group's business model is fundamentally reliant on maintaining access to mobile networks through its telecommunications and roaming partners across multiple jurisdictions. The availability, quality and pricing of wholesale data are subject to commercial agreements that may be renegotiated, altered or terminated.

An unexpected loss or deterioration of a key network relationship, disruption to network services, or a significant increase in wholesale data costs that cannot be passed on to customers or partners could adversely affect service availability, customer experience, margins, reputation and financial performance.

Technology, AI platform and cybersecurity risks

The Group's operations are dependent on its technology platforms for the provisioning, activation, management and delivery of eSIM and connectivity services. The Group is also increasingly investing in AI-assisted connectivity and automation capabilities to improve customer experience, partner enablement and operational efficiency.

Any significant platform failure, system outage, technology error, integration failure or performance issue could disrupt customer access to services, delay partner deployments, result in customer dissatisfaction and adversely affect revenue and reputation.

The increased use of AI and automation also introduces risks relating to system reliability, data quality, model performance, inappropriate outputs and integration with existing systems.

8. KEY RISKS - CONTINUED

As a technology business handling customer and partner information, the Group is exposed to cybersecurity threats, including unauthorised access, data breaches, fraud, ransomware and other cyber incidents. A significant cybersecurity incident could result in financial losses, regulatory penalties, operational disruption and loss of trust from consumers and enterprise partners.

Changes in government regulation and data privacy laws

The Group operates globally and is subject to telecommunications, consumer protection, data privacy, digital services and other regulatory requirements across numerous jurisdictions.

The regulatory environment for telecommunications, eSIM services, digital platforms, AI and data handling continues to evolve. Changes in data sovereignty requirements, privacy laws, consumer protection requirements, telecommunications licensing or regulation of AI-enabled services could increase compliance costs and operational complexity or restrict the Group's ability to offer its services in certain markets.

Failure to comply with applicable laws and regulations could result in fines, penalties, restrictions on operations, litigation and reputational damage.

Competition and changes in the global connectivity market

The global eSIM, travel connectivity and digital telecommunications markets are highly competitive and continue to evolve rapidly. The Group competes with telecommunications operators, established roaming providers, eSIM platforms, travel technology companies and other emerging connectivity providers.

Increased competition may result in pricing pressure, higher customer acquisition costs, reduced margins or loss of market share. Rapid technological developments or changes in customer preferences may also reduce the competitiveness of the Group's products or services.

The Group's ability to differentiate its technology, customer experience, partner proposition and global network coverage will remain important to maintaining its competitive position.

Customer and travel demand risk

A portion of the Group's revenue remains exposed to international travel activity and consumer demand. Changes in global economic conditions, geopolitical events, travel restrictions, airline capacity, consumer confidence, exchange rates or other factors affecting international travel may reduce demand for travel connectivity services.

The Group's increasing focus on contracted, recurring and B2B revenue is intended to reduce its exposure to fluctuations in consumer travel demand; however, these risks cannot be eliminated entirely.

8. KEY RISKS - CONTINUED

Foreign currency exchange risk

The Group operates internationally and derives revenue and incurs operating expenses in multiple currencies, including US Dollars (USD), Australian Dollars (AUD) and Malaysian Ringgit (MYR).

The Group's financial results and cash flows are therefore exposed to fluctuations in foreign exchange rates. Adverse movements in exchange rates may affect the translation of foreign operations, the value of revenue and expenses when converted into the Group's reporting currency, and the Group's overall profitability and cash position.

Reliance on key partners and customer concentration

As the Group continues to expand its brand partnership and enterprise strategy, individual partnerships may represent a significant proportion of revenue or future revenue opportunities.

The loss, non-renewal, delayed implementation or underperformance of a significant partner could adversely affect revenue and profitability. The Group's ability to diversify its partner base and successfully commercialise multiple partnerships will therefore remain important to reducing concentration risk.

Liquidity and execution of growth investments

Although the Group achieved positive operating cash flow and ended FY26 with a stronger cash position, future growth initiatives may require continued investment in technology, product development, sales, marketing and partner implementation.

There is a risk that the timing of cash inflows from new partnerships or enterprise deployments may differ from expectations, or that investment required to commercialise opportunities may be higher than anticipated. Failure to maintain sufficient liquidity and effective working capital management could adversely affect the Group's ability to execute its growth strategy.

The Group will continue to apply disciplined cost management and capital allocation as it scales its recurring and enterprise revenue streams.

9. ENVIRONMENTAL LEGISLATION

The Group is not subject to any significant environmental legislation.

10. MEETINGS OF DIRECTORS

The number of monthly business review meetings of the Company's Board of Directors attended by each Director during the year ended 30 June 2026 was:

DIRECTOR	MEETINGS HELD WHILE IN OFFICE	MEETINGS ATTENDED
Jefrey Ong	7	7
Wee Keat Chan	7	7
Nicholas Ong	7	7
Tat Seng Koh	4	4

The number of Audit & Risk Committee Meeting held and attended by each Director during the year ended 30 June 2026 was:

DIRECTOR	MEETINGS HELD WHILE IN OFFICE	MEETINGS ATTENDED
Wee Keat Chan	3	3
Nicholas Ong	3	3
Tat Seng Koh	1	1

The number of Remuneration & Nomination Committee Meeting held and attended by each Director during the year ended 30 June 2026 was:

DIRECTOR	MEETINGS HELD WHILE IN OFFICE	MEETINGS ATTENDED
Wee Keat Chan	2	2
Nicholas Ong	2	2
Tat Seng Koh	2	2

In addition, The Board of Directors approved twelve circular resolutions during the year ended 30 June 2026 which were signed by all Directors of the Company.

11. REMUNERATION REPORT (AUDITED)

This report outlines the remuneration arrangements in place for Directors and other Key Management Personnel of the Group.

11.1 KEY MANAGEMENT PERSONNEL DISCLOSED IN THIS REPORT

i. Jefrey Ong (Non-Executive Director, effective from 1 April 2022; Interim Chief Executive Officer, effective from 7 December 2024; Executive Director and Chief Executive Officer, effective from 1 August 2025);
ii. Wee Keat Chan (Non-Executive Director, effective from 6 December 2024);
iii. Nicholas Ong (Non-Executive Director, effective from 23 December 2024);
iv. Tat Seng Koh (Non-Executive Director, effective from 3 September 2018; Non-Executive Chairman from 1 February 2023 to 17 November 2023; re-appointed on 7 December 2024); resigned on 31 December 2025;
v. Grant Wong (Chief Financial Officer, effective from 1 October 2025)

11.2 REMUNERATION GOVERNANCE

Matters relating to nomination and remuneration were considered by the Nomination and Remuneration Committee. The Company's remuneration structure has been designed to promote alignment between the objectives and interests of shareholders, directors and executives. Accordingly, as the Company focuses on its growth objectives, a greater emphasis is placed on rewarding performance through equity in the Company which preserves cash resources and is linked to the creation of shareholder value.

11.3 NON-EXECUTIVE DIRECTOR REMUNERATION

The Board seeks to set remuneration of Non-Executive Directors at a level which provides the Company with the ability to attract and retain Directors of the highest calibre, whilst incurring a cost which is appropriate at this stage of the Company's development.

The Board had resolved that Non-Executive Directors' fees range up to $60,000 per annum for each Non-Executive Director.

In addition, Non-Executive Directors are entitled to be paid reasonable travelling, accommodation and other expenses incurred as a consequence of their attendance at meetings of Directors and otherwise in the execution of their duties as Directors.

11. REMUNERATION REPORT (AUDITED) – CONTINUED

Total remuneration for all non-executive directors, last voted upon by shareholders at a meeting held on 30 November 2011, is not to exceed $250,000 per annum.

11.4 EXECUTIVE REMUNERATION

The following table discloses the contractual arrangements with the Group's Key Management Personnel.

a. Key Terms of Remuneration

COMPONENT	CEO DESCRIPTION
Fixed remuneration	$150,000 per annum. Appointed as Group CEO and Executive Director on 1 August 2025.
Contract duration	Ongoing till termination
Notice by the individual/company	3 months
Other entitlements	Annual leave, pension scheme

COMPONENT	CFO DESCRIPTION
Fixed remuneration	$180,000 per annum. Appointed as Group CFO on 1 October 2025.
Contract duration	Ongoing till termination
Notice by the individual/company	3 months
Other entitlements	Annual leave, pension scheme

The Board has a performance evaluation policy, which can be found on the Company's website at https://investor.FlexiRoam.com/about.

11. REMUNERATION REPORT (AUDITED) – CONTINUED

11.4 EXECUTIVE REMUNERATION - Continued

a. Summary of amounts paid to key management personnel

The table below discloses the compensation of the Key Management Personnel of the Group during the year ended 30 June 2026.

YEAR ENDED 30 JUNE 2026	SHORT-TERM EMPLOYEE BENEFITS SALARY & FEES	BONUS	POST-EMPLOYMENT SUPERANNUATION	SHARE-BASED PAYMENTS	TOTAL	PERCENTAGE OF TOTAL REMUNERATION FOR THE YEAR LINKED TO PERFORMANCE
	$	$	$	$	$	%
Directors — FlexiRoam Limited						
Jefrey Ong	165,593	-	26,155	297,067	488,815	-
Wee Keat Chan	60,000	-	-	-	60,000	-
Nicholas Ong	60,000	-	-	-	60,000	-
Tat Seng Koh[1]	30,000	-	-	2,267	32,267	-
Chief Financial Officer — FlexiRoam Limited						
Grant Wong [2]	144,518	-	25,855	465,600	635,973	-
2026 Total	**460,111**	**-**	**52,010**	**764,934**	**1,277,055**	**-**

[1] resigned 31 December 2025
[2] appointed 1 October 2025

11. REMUNERATION REPORT (AUDITED) – CONTINUED

11.4 EXECUTIVE REMUNERATION - CONTINUED

YEAR ENDED 30 JUNE 2025	SHORT-TERM EMPLOYEE BENEFITS SALARY & FEES	BONUS	POST-EMPLOYMENT SUPERANNUATION	SHARE-BASED PAYMENTS	TOTAL	PERCENTAGE OF TOTAL REMUNERATION FOR THE YEAR LINKED TO PERFORMANCE
	$	$	$	$	$	%
Directors — FlexiRoam Limited						
Jefrey Ong[1]	110,566	-	-	15,113	125,679	-
Tat Seng Koh	60,000	-	-	15,113	75,113	-
Wee Keat Chan	34,194	-	-	-	34,194	-
Nicholas Ong	31,290	-	-	-	31,290	-
Stephen Frank Picton[2]	178,977	-	17,533	-	196,510	-
Chris Burton[3]	40,000	-	-	-	40,000	-
2025 Total	**455,027**	**-**	**17,533**	**30,226**	**502,786**	**-**

[1] transition to interim CEO on 7 December 2024
[2] resigned 7 December 2024
[3] resigned 2 March 2025

No sign-on or inducement payments were made to any key management personnel as part of their appointment during the financial year.

11. REMUNERATION REPORT (AUDITED) – CONTINUED

11.5 EQUITY HOLDINGS OF KEY MANAGEMENT PERSONNEL

a. Fully paid ordinary shares

Fully paid ordinary shares held by FlexiRoam Limited by Key Management Personnel are as follows:

30 JUNE 2026	BALANCE AT 1 JULY 2025 NUMBER	ALLOTMENT / PURCHASE OF SHARES NUMBER	DISPOSAL OF SHARES NUMBER	NET OTHER CHANGES NUMBER	BALANCE AT 30 JUNE 2026 NUMBER	BALANCE HELD NOMINALLY NUMBER
Directors — FlexiRoam Limited						
Jefrey Ong	298,394,586	10,904,093	-	-	309,298,679	-
Wee Keat Chan	-	-	-	-	-	-
Nicholas Ong	-	-	-	-	-	-
Tat Seng Koh[1]	73,281,248	-	-	(73,281,248)	-	-
Executive — FlexiRoam Limited						
Grant Wong	-	-	-	-	-	-

[1] Tat Seng Koh resigned on 31 December 2025. Accordingly, equity holdings are disclosed only up to the date he ceased to be Key Management Personnel.

b. Share options held by key management personnel

Share options held by FlexiRoam Limited by Key Management Personnel are as follows:

30 JUNE 2026	BALANCE AT 1 JULY 2025 NUMBER	OPTION GRANTED NUMBER	OPTION FORFEITED/ LAPSED NUMBER	NET OTHER CHANGES NUMBER	BALANCE AT 30 JUNE 2026 NUMBER
Directors — FlexiRoam Limited					
Jefrey Ong[1]	4,000,000	40,000,000	-	-	44,000,000
Tat Seng Koh[2]	4,000,000	-	-	(4,000,000)	-
Grant Wong	-	100,000,000	-	-	100,000,000

[1] The Company issued a total of 40,000,000 options to Jefrey Ong in December 2025 under its Employee Share Option Plan in two separate tranches. The plan was approved by shareholders on 28 November 2025 and the options form one new class of unquoted securities, issued in two tranches, subject to exercise and vesting conditions.

[2] Tat Seng Koh resigned on 31 December 2025. Accordingly, share options are disclosed only up to the date he ceased to be Key Management Personnel.

11. REMUNERATION REPORT (AUDITED) – CONTINUED

11.5 EQUITY HOLDINGS OF KEY MANAGEMENT PERSONNEL - CONTINUED

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
20,000,000	$0.005	6-month vesting	5 years from date of issue
20,000,000	$0.005	18-month vesting	5 years from date of issue

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
20,000,000	$0.007	6-month vesting	10 years from date of issue
20,000,000	$0.007	18-month vesting	10 years from date of issue
20,000,000	$0.007	30-month vesting	10 years from date of issue
20,000,000	$0.007	42-month vesting	10 years from date of issue
20,000,000	$0.007	54-month vesting	10 years from date of issue

c. Performance rights

No performance rights were granted, vested, exercised, or lapsed during the financial year.

11.6 VOTING AND COMMENTS MADE AT THE COMPANY'S 2025 ANNUAL GENERAL MEETING

At the Annual General Meeting held on 28 November 2025, the Company's remuneration report was passed by a majority of shareholders (98.59% by way of poll).

The Company did not receive any specific feedback at the AGM or throughout the period on its remuneration practices.

11.7 LOANS FROM KEY MANAGEMENT PERSONNEL

During the financial year, the Group had unsecured loans with Key Management Personnel and their related parties, which were conducted on commercial terms and arm's length basis.

The loan of $750,000 from Mr. Jefrey Ong remains outstanding as at 30 June 2026 and bears interest at 12% per annum. The Company has early repayment rights pursuant to the loan agreement.

Further details on these related party transactions are provided in Note 15 and Note 20 to the financial statements.

(This is the end of the Audited Remuneration Report)

12. INDEMNITY AND INSURANCE OF OFFICERS

During the financial year, the Group has renewed insurance premiums for the period of one year relating to contracts insuring the directors and officers against liability which may arise in connection with them acting as Directors to the extent permitted under the Corporations Act.

13. INDEMNITY AND INSURANCE OF AUDITORS

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

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

14. PROCEEDINGS ON BEHALF OF COMPANY

No person has applied for leave of court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is party for the purpose of taking responsibility on behalf of the Company for all or any part of these proceedings. The Company was not a party to any such proceedings during the year.

15. INTERESTS IN THE SHARES, OPTIONS AND PERFORMANCE RIGHTS OF THE COMPANY AND RELATED BODIES CORPORATE

This has been disclosed in Section 11.5 a,b and c.

16. SHARE OPTIONS

The Company's Employee Share Option Plan ("ESOP") was approved and adopted by shareholders at the 2025 Annual General Meeting held on 28 November 2025.

The ESOP is intended to attract, retain and motivate eligible employees and directors by providing them with an opportunity to participate in the equity of the Company and align their interests with those of shareholders.

The details of options granted during the financial year are as follows:

CATEGORY	NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
Director Options	40,000,000	$0.005	6-month vesting & 18-month vesting	5 years from date of issue
Employee Options	100,000,000	$0.007	6-month to 54-month vesting	10 years from date of issue
Employee Options	100,000,000	$0.014	12-month to 60-month vesting	10 years from date of issue
Employee Options	28,000,000	$0.014	12-month to 48-month vesting	5 years from date of issue

17. NON-AUDIT SERVICES

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

During the year, no fees have been paid or payable for non-audit services provided by the auditor of the parent entity, its related practices and non-related audit firms.

18. DIVIDENDS

No dividends were paid during the year and no recommendation is made as to dividends.

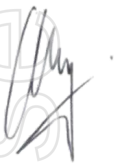
19. ROUNDING OF AMOUNTS

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.

20. AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is included on the following page.

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



Jefrey Ong

Executive Director and CEO

Signed on this 28th day in August 2026

Horizon Nexus (Qld) Audit Pty Limited (ABN 26 694 791 207)
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+61 7 3839 9733
horizonnp.com.au

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF FLEXIROAM LIMITED

I declare that, to the best of my knowledge and belief, during the year ended Tuesday, 30 June 2026, there have been no contraventions of:

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

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

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

Horizon Nexus Partners

Horizon Nexus (Qld) Audit Pty Limited

Shaun Lindemann
Director

Brisbane
28 August 2026

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2026

	NOTES	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
Revenue	6	10,172,890	13,576,602
Finance income		25,505	8,852
Other income		-	11,731
Network and platform expenses		(4,184,219)	(7,257,343)
Foreign exchange gains/(losses)		(82,296)	36,340
Depreciation and amortisation		(505,596)	(2,472,992)
Finance expenses		(113,729)	(114,336)
Employee benefit expenses		(1,819,436)	(2,609,722)
Professional expenses		(765,352)	(934,728)
Share based payments		(1,108,533)	(75,916)
Marketing expenses		(603,398)	(1,650,590)
Other expenses		(357,095)	(511,296)
Profit/(Loss) before income tax expense		658,741	(1,993,398)
Income tax expense	16	(535)	(4,397)
Profit/(Loss) for the year after income tax expense		658,206	(1,997,795)
Other comprehensive income			
Items that may be reclassified to profit or loss:			
Foreign exchange translation of foreign controlled subsidiaries		(116,921)	285,046
Total other comprehensive income, net of tax		(116,921)	285,046
Total comprehensive income for the year		**541,285**	**(1,712,749)**
Profit/(Loss) per share (basic and diluted)	19	0.04	(0.19) cents

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	NOTES	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
CURRENT ASSETS			
Cash and cash equivalents	7	3,543,063	1,609,012
Financial assets	7	33,423	33,875
Trade and other receivables	9	1,791,131	2,365,018
Inventories	10	93,677	81,054
Other assets		46,600	30,382
Current tax assets		28,048	25,555
Total current assets		**5,535,942**	**4,144,896**
NON-CURRENT ASSETS			
Plant and equipment		18,097	32,678
Intangible assets	11	396,696	521,180
Development costs	12	3,287,549	3,246,098
Total non-current assets		**3,702,342**	**3,799,956**
Total Assets		**9,238,284**	**7,944,852**
CURRENT LIABILITIES			
Trade and other payables	13	1,844,466	1,888,948
Deferred revenue	14	2,357,623	2,759,527
Amount due to directors	15	898,932	808,932
Total current liabilities		**5,101,021**	**5,457,407**
Total Liabilities		**5,101,021**	**5,457,407**
Net Assets		**4,137,263**	**2,487,445**
EQUITY			
Issued capital	17	55,338,083	55,338,083
Reserves	18	(1,849,203)	(2,778,423)
Accumulated losses		(49,351,617)	(50,072,215)
Total Equity		**4,137,263**	**2,487,445**

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

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2026

	ISSUED CAPITAL $	OPTION & PERFORMANCE RIGHTS RESERVE $	FOREIGN CURRENCY TRANSLATION RESERVE $	ACCUMULATED LOSSES $	TOTAL $
BALANCE AT 1 JULY 2024	**50,557,728**	**552,085**	**(3,413,843)**	**(48,199,351)**	**(503,381)**
Loss for the year	-	-	-	(1,997,795)	(1,997,795)
Other comprehensive income for the year	-	-	285,046	-	285,046
Total comprehensive income for the year	**-**	**-**	**285,046**	**(1,997,795)**	**(1,712,749)**
Share options to employees	-	76,182	-	-	76,182
Share options forfeited	-	(124,931)	-	124,931	-
Shares issued during the year	4,627,393	-	-	-	4,627,393
Escrow shares released [1]	152,962	(152,962)	-	-	-
BALANCE AT 30 JUNE 2025	**55,338,083**	**350,374**	**(3,128,797)**	**(50,072,215)**	**2,487,445**
BALANCE AT 1 JULY 2025	**55,338,083**	**350,374**	**(3,128,797)**	**(50,072,215)**	**2,487,445**
Profit for the year	-	-	-	658,206	658,206
Other comprehensive income for the year	-	-	(116,921)	-	(116,921)
Total comprehensive income for the year	**-**	**-**	**(116,921)**	**658,206**	**541,285**
Share options to employees	-	1,108,533	-	-	1,108,533
Share options forfeited		(62,392)		62,392	-
BALANCE AT 30 JUNE 2026	**55,338,083**	**1,396,515**	**(3,245,718)**	**(49,351,617)**	**4,137,263**

[1] During the prior year, escrow restrictions over 4,710,470 ordinary shares were lifted. The associated amount of $152,962 previously recognised in Reserves has been reclassified to Issued Capital.

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

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2026

	NOTES	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		10,400,747	11,827,684
Payments to suppliers and employees		(7,684,656)	(14,933,335)
Finance charges		(23,731)	(55,404)
Interest received		25,505	8,852
Tax (paid)/refunded		(5,362)	67,736
Net cash flows from/(used in) operating activities	8	2,712,503	(3,084,467)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of plant and equipment		(1,314)	(4,304)
Purchase of intangible assets		(200)	(203,879)
Development costs paid		(520,642)	(428,847)
Net cash flows used in investing activities		(522,156)	(637,030)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issuance of share capital net of costs		-	4,227,393
Loans provided by directors		-	1,500,000
Loans repaid to directors		-	(750,000)
Net cash flows from financing activities		-	4,977,393
Net increase in cash and cash equivalents		2,190,347	1,255,896
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		**1,609,012**	**461,121**
Effect of foreign exchange translation		(256,296)	(108,005)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	7	**3,543,063**	**1,609,012**

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

1. REPORTING ENTITY

These financial statements and notes of FlexiRoam Limited (the "Company") and its subsidiaries (collectively the "Group") comprise the consolidated financial statements for the Group. For the purpose of preparing the consolidated financial statements, the Company is a for-profit entity and is domiciled in Australia. The Group is involved in the telecommunications and internet of things (IoT) connectivity industry.

2. ADOPTION OF NEW AND REVISED AUSTRALIAN ACCOUNTING STANDARDS

2.1 STANDARDS AND INTERPRETATIONS APPLICABLE TO 30 JUNE 2026

In the year ended 30 June 2026, the management reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant to the Company and effective for the current year reporting period.

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. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the consolidated entity.

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

2.2 STANDARDS AND INTERPRETATIONS ISSUED NOT YET ADOPTED

At 30 June 2026, a number of accounting standards and amendments had been issued but were not yet mandatory for the Group. Management has not early adopted these standards. The most significant forthcoming change is AASB 18 Presentation and Disclosure in Financial Statements, which will modify the presentation of the statement of profit or loss and introduce additional disclosure requirements relating to management-defined performance measures and the aggregation/disaggregation of information. Management is currently assessing the potential impact on the Group's financial statements and related reporting processes. Based on the assessment performed to date, no other issued but not yet effective standards are expected to have a material impact on the Group's financial position or results of operations.

3. GOING CONCERN

These financial statements have been prepared on a going concern basis, which contemplates the continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. For the year ended 30 June 2026 the Group recorded a profit after income tax of $658,206 (2025: loss of $1,997,795) and net cash inflows from operating activities of $2,712,503 (2025: outflows of $3,084,467), and at that date had net current assets of $434,921 (2025: net current liability position of $1,312,511) and cash and cash equivalents of $3,543,063 (2025: $1,609,012). The material uncertainty disclosed in the prior year no longer exists. The Directors have concluded that the Group is able to pay its debts as and when they fall due and that the going concern basis of preparation remains appropriate.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

4. MATERIAL ACCOUNTING POLICY INFORMATION

4.1 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

These general-purpose financial statements have been prepared in accordance with the Corporations Act 2001, Australian Accounting Standards and Interpretations, and comply with other requirements of the law.

Australian Accounting Standards are equivalent to International Financial Reporting Standards ("IFRS"). Compliance with Australian Accounting Standards ensures that these financial statements comply with International Financial Reporting Standards. Material accounting policy information adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

Except for the cash flow information, the financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Presentation of expenses

During FY26, the Group revised the presentation of expenses in the consolidated statement of profit or loss to a by-nature basis to provide more relevant information about the Group's cost structure. Comparative amounts have been re-presented on the same basis. The change is presentational and has no effect on revenue, total expenses, profit or loss, other comprehensive income, net assets, equity or cash flows. Gross profit is no longer presented as a subtotal under the revised presentation.

4.2 MATERIAL ACCOUNTING POLICY INFORMATION

The following accounting policies have been adopted in the preparation and presentation of the financial report:

a. Parent entity information

In accordance with the Corporations Act 2001, these financial statements present the results of the consolidated entity only. Supplementary information about the parent entity is disclosed in note 21.

b. Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of all subsidiaries of FlexiRoam Limited (the 'company') as at 30 June 2026 and the results of all subsidiaries for the year then ended. FlexiRoam Limited and its subsidiaries together are referred to in these financial statements as the 'consolidated entity'.

c. Foreign currency translation

The functional currencies of the Company and its subsidiaries are measured using the currency of the primary economic environment in which the Company and subsidiaries operate; being Australian Dollars, Malaysian Ringgit, and US Dollars respectively. However, as the majority of the Company's shareholder base is Australian, these financial statements are presented in Australian Dollars.

Transactions in foreign currencies are initially recorded in the functional currency by applying the exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance date.

4. MATERIAL ACCOUNTING POLICY INFORMATION – CONTINUED

4.2 MATERIAL ACCOUNTING POLICY INFORMATION - CONTINUED

All foreign exchange differences in the consolidated financial report are recognised in the profit loss statement with the exception of differences on foreign currency borrowings that provide a hedge against a net investment in a foreign entity.

These are taken directly to equity until the disposal of the net investment, at which time they are recognised in profit or loss. Tax charges and credits attributable to exchange differences on those borrowings are also recognised in equity.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate as at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

As at the balance sheet date the assets and liabilities of the Group are translated into the presentation currency of FlexiRoam Limited at the rate of exchange at the balance date and income and expense items are translated at the average exchange rate for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used.

The exchange differences arising on the translation are taken directly to a separate component of equity, being recognised in the foreign currency translation reserve.

d. Revenue recognition

Revenue is measured at fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and amounts collected on behalf of third parties. The Group recognises revenue when a customer obtains control of the good and/or service and thus has the ability to utilise and obtain benefits from the goods and/or services.

Travel revenue

- Revenue from the sale of data roaming plans is recognised over time based on the customer usage or upon expiration of the validity period of the data, specifically for retail plans;
- Revenue from sale of FlexiRoam credits are deferred until the credits are converted to data plans and over time based on the customer usage or upon expiration of the validity period of the data.

Corporate Rewards and Sponsorships - Revenue from confirmed quarterly CIF (Card-In-Force) arrangements with Mastercard and other clients, as well as from the sale of data roaming plans is recognised over time based on customer usage or upon expiration of the data validity period.

Aviation revenue, Maritime, and Enterprise - Revenue from the sale of data roaming plans is recognised over time based on the customer usage or upon expiration of the validity period of the data;

Terminal Enablement Solutions - Revenue from recurring plans are recognised over time as they are mostly monthly subscriptions.

4. MATERIAL ACCOUNTING POLICY INFORMATION – CONTINUED

4.2 MATERIAL ACCOUNTING POLICY INFORMATION - CONTINUED

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of revenue can be reliably measured. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that assets' net carrying amount on initial recognition.

e. Intangible assets

Intangible assets with finite useful lives are stated at cost less accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a straight-line method over their estimated useful lives, as follows:

Trademark and patents	10 years
Website development costs	5 years

Useful life

The Group has estimated the useful life of the intangible assets taking into account the types of assets it has acquired. The assessment of expected useful lives is based on the evaluation of similar assets in the marketplace, the expected life cycle of the asset (or term of the contract) and the chief executive officer's assessment of the assets. Information, facts

and circumstances may come to light in subsequent periods which requires the asset to be amortised over a different useful life, or alternatively impaired or written down for which management and the directors were unable to predict the outcome at balance date.

The Group assesses the carrying value of the intangibles where there is an indicator (either external or internal indicators) that the carrying value of intangibles is greater than their recoverable amount. Where there are indicators of impairment the Group will test the recoverable amount of the intangibles based on a cash generating unit (CGU) using either a fair value analysis or a value in use calculation. Both assessment methods require significant judgements relating to the fair market value assessment or a projected 5 year cash flows forecast. There are significant variables relating to the assessment of recoverable amount and management assess available information under each assessment but by its nature any forecast or fair value assessment may be materially different to the final actual outcome.

4. MATERIAL ACCOUNTING POLICY INFORMATION – CONTINUED

4.2 MATERIAL ACCOUNTING POLICY INFORMATION - CONTINUED

f. Research and development expenditure

Research expenditure is recognised as an expense when it is incurred. Research expenditure includes employee costs and other expenditure directly attributable to research activities.

Development expenditure is recognised as an expense except that costs incurred on development projects are capitalised as non-current assets to the extent that such expenditure is expected to generate future economic benefits. Development expenditure is capitalised if, and only if, an entity can demonstrate all of the following:

a) its ability to measure reliably the expenditure attributable to the asset under development;
b) the product or process is technically and commercially feasible;
c) its future economic benefits are probable;
d) its intention to complete and the ability to use or sell the developed asset; and
e) the availability of adequate technical, financial and other resources to complete the asset under development.

Capitalised development expenditure is measured at cost less accumulated amortisation and impairment losses, if any. Development expenditure initially recognised as an expense is not recognised as assets in the subsequent period.

Development expenditure is amortised on a straight-line method over a period of 5 years when the products are ready for sale or use. In the event that the expected future economic benefits are no longer probable of being recovered, the development expenditure is written down to its recoverable amount. The amortisation method, useful life and residual value are reviewed, and adjusted if appropriate, at the end of each reporting period.

g. Impairment of non-financial assets

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

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

h. Segment reporting

Operating segments are presented using the 'management approach', where the information presented is on the same basis as the internal reports provided to the Board. Management is responsible for the allocation of resources to operating segments and assessing their performance.

4. MATERIAL ACCOUNTING POLICY INFORMATION – CONTINUED

4.2 MATERIAL ACCOUNTING POLICY INFORMATION - CONTINUED

i. Taxation

Deferred tax assets are recognised for deductible temporary differences and taxation losses when management considers that it is probable that sufficient future tax profits or costs will be available to utilise those temporary differences and losses. Significant judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits over the next few years together with future tax planning strategies. There are significant variables relating to generating taxable profits in the future and whilst management takes care in assessing the current available information, by its nature any forecast may be materially different to the final actual outcome.

j. Share based payments

The Company has undertaken option valuation calculations taking into account the facts and circumstances that existed at the time of the valuations. Any changes in these facts and circumstances may result in the option valuations being materially different to the final outcome.

Subject to the Listing Rules, the Board may, from time to time and in its absolute discretion, grant Options to Eligible Participants in accordance with these terms and conditions.

Each Option entitles the Option holder to subscribe for one Share at the Exercise Price. On an offer of Options to an Eligible Participant, the Company (or a Group) must provide the Eligible Participant with an invitation to participate. To accept the offer of Options, the Acceptance for Options must be signed by the Eligible Participant and returned to the Company within the specified period. An Eligible Participant is not bound to accept an offer of Options.

Where the Company receives a completed Acceptance for Options, the Company must, subject to the Listing Rules:

(a) grant the relevant number of Options to the Option holder; and

(b) issue the Option holder with an Option Certificate in respect of the Options,

unless at or after the time the Company offered the Options the recipient of the offer ceases to be an Eligible Participant.

The fair value of options is determined at grant date and recognised as an expense, with a corresponding increase in equity, over the period during which the employee becomes unconditionally entitled to the options. At each reporting date the Group revises its estimate of the number of options expected to vest, and recognises the impact of any revision in profit or loss with a corresponding adjustment to equity.

k. Critical accounting judgements and key sources of estimation uncertainty

The Directors make several estimates and assumptions in preparing general purpose financial statements. The resulting accounting estimates, will, by definition, seldom equal the related actual results. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods if relevant.

4. MATERIAL ACCOUNTING POLICY INFORMATION – CONTINUED

4.2 MATERIAL ACCOUNTING POLICY INFORMATION - CONTINUED

k. Critical accounting judgements and key sources of estimation uncertainty - Continued

Recognition of revenue from breakage

Revenue from breakage amounts are recognised based on the actual amount of data unutilised but expired during the year.

Share-based payments

The Group has established share-based payment arrangements comprising multiple tranches of options and other equity-based awards granted to employees, directors and other eligible participants. The terms and conditions, grant dates, vesting periods, exercise prices and other features may differ between individual tranches.

The fair value of equity-settled share-based payment awards is determined at the grant date using the Black-Scholes option pricing model, where applicable. Determining the fair value of each tranche requires management to exercise judgement in determining the appropriate valuation inputs and assumptions having regard to the specific terms and conditions of each award.

Key inputs and assumptions used in the valuation include, where applicable, the Company's share price at the grant date, exercise price, expected volatility, expected life of the options, risk-free interest rate and expected dividend yield. The assumptions are determined separately for each tranche based on the grant date, contractual terms, expected exercise behaviour and available market information.

Management also assesses the expected achievement of any applicable service or performance conditions and revises the related estimates where circumstances change.

Changes in the assumptions used in the valuation of share-based payment awards, particularly expected volatility and expected life, may result in a different fair value being attributed to the awards and consequently affect the share-based payment expense recognised over the vesting period.

Given the number of tranches and the different terms applicable to individual awards, the valuation inputs are not uniform across all share-based payment arrangements.

Further information on the Group's share-based payment arrangements, including the number of instruments, grant dates, vesting conditions, valuation methodology and key valuation assumptions for the respective tranches, is disclosed in Note 18.

Income tax

The Group operates through entities in Australia, Malaysia and Hong Kong, and is therefore subject to income tax legislation and requirements in each of these jurisdictions. The determination of the Group's income tax balances requires management to exercise judgement in applying the relevant tax laws and regulations, which differ between jurisdictions.

Judgement is required in determining the appropriate tax treatment of transactions, the recognition and measurement of current and deferred tax balances, and the extent to which tax losses and other deductible temporary differences can be recognised as deferred tax assets.

4. MATERIAL ACCOUNTING POLICY INFORMATION – CONTINUED

4.2 MATERIAL ACCOUNTING POLICY INFORMATION - CONTINUED

k. Critical accounting judgements and key sources of estimation uncertainty - Continued

Income tax - Continued

In assessing the recoverability of deferred tax assets, management considers the availability of future taxable profits, the expected timing of utilisation of tax losses and deductible temporary differences, and the applicable tax legislation in each jurisdiction.

The Group's tax positions may be subject to review by the relevant tax authorities. Differences between the tax treatment adopted by the Group and the final outcome of any tax authority review, or changes in tax legislation or interpretation, may result in adjustments to the Group's current or deferred tax balances in future reporting periods.

Given the Group's operations across multiple jurisdictions, changes in tax rates, legislation, interpretations or the Group's assessment of the recoverability of tax losses and other deferred tax assets could materially affect the amount of income tax recognised in the financial statements.

Further information on income tax expense, current and deferred tax balances and unrecognised tax losses is disclosed in Note 16.

5. FINANCIAL RISK MANAGEMENT

Risk management is carried out under policies set by the Board of Directors. Certain responsibilities are also delegated to the Audit and Risk Committee.

a. Categories of financial instruments

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
FINANCIAL ASSETS		
Cash at bank	3,543,063	1,609,012
Financial assets	33,423	33,875
Trade and other receivables	1,791,131	2,365,018
FINANCIAL LIABILITIES		
Trade and other payables	1,844,466	1,888,948
Amounts due to a director	898,932	808,932

5. FINANCIAL RISK MANAGEMENT – CONTINUED

b. Capital risk management

The Group manages its capital to ensure that entities in the Group will be able to continue as a going concern while maximising the return to stakeholders. The Group's overall strategy remains unchanged from FY2025.

The capital structure of the Group consists of cash and cash equivalents and equity attributable to equity holders of the parent, comprising issued capital, reserves and retained earnings. None of the Group's entities are subject to externally imposed capital requirements.

Operating cash flows are used to maintain and expand operations, as well as to make routine expenditures such as general administrative outgoings. The Directors continue to evaluate the best mix of capital and the associated risks, including the impact of each class of capital to the business.

c. Financial risk management objective and policies

The Group's overall financial risk management objective is to ensure that the Group creates value for its shareholders while minimising potential adverse effects on the performance of the Group. The Group's financial risk management policies were established to ensure the adequacy of financial resources for business development and in managing its credit, interest, liquidity, and cash flow risks.

d. Market risk

Foreign currency risk

The Group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates. The functional currency of the Company and subsidiaries are measured using the currency of the primary economic environment in which the Company and subsidiaries operate ; being Australian Dollars, Malaysian Ringgit, and US Dollars respectively. However, as the majority of the Company's shareholder base is Australian, these financial statements are presented in Australian dollars.

There has been no change to the Group's exposure to market risks or the manner in which it manages and measures the risk from the previous year.

5. FINANCIAL RISK MANAGEMENT – CONTINUED

Foreign currency risk management

The Group undertakes certain transactions denominated in foreign currencies, hence exposures to exchange rate fluctuations arise. The carrying amounts of the Group's foreign currency denominated monetary assets and liabilities at the balance date expressed in Australian dollars are as follows:

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
FINANCIAL ASSETS		
Cash at bank	3,378,455	1,580,064
Fixed deposits with licensed bank	33,423	33,875
Trade and other receivables	1,788,229	2,360,878
FINANCIAL LIABILITIES		
Trade and other payables	1,633,640	1,716,158

5. FINANCIAL RISK MANAGEMENT – CONTINUED

Foreign currency sensitivity analysis

The Group is exposed to Malaysian Ringgit (RM) and US Dollars (USD) currency fluctuations.

The following table details the Group's sensitivity to a 0.5% increase and decrease in the Australian Dollar (AUD) against the Malaysian Ringgit (RM) and US Dollars (USD). 0.5% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the possible change in foreign exchange rate. The sensitivity analysis includes only outstanding foreign currency denominated monetary items and adjusts their translation at the year end for a 0.5% change in foreign currency rates.

A positive number indicates an increase in profit or loss and other equity where the Australian Dollar strengthens against the respective currency. For a weakening of the Australian Dollar against the respective currency there would be an equal and opposite impact on the profit and other equity and the balances below would be negative.

	$	RM & USD DOWN 0.5% AUD UP 0.5% $	GAIN / (LOSS) $	RM & USD UP 0.5% AUD DOWN 0.5% $	GAIN / (LOSS) $
30 JUNE 2026					
FINANCIAL ASSETS					
Cash at bank	3,378,455	3,361,563	(16,892)	3,395,347	16,892
Financial assets	33,423	33,256	(167)	33,590	167
Trade and other receivables	1,788,229	1,779,288	(8,941)	1,797,170	8,941
FINANCIAL LIABILITIES					
Trade and other payables	1,633,640	1,641,808	8,168	1,625,472	(8,168)
30 JUNE 2025					
FINANCIAL ASSETS					
Cash at bank	1,580,064	1,572,164	(7,900)	1,587,964	7,900
Financial assets	33,875	33,706	(169)	34,044	169
Trade and other receivables	2,360,878	2,349,074	(11,804)	2,372,682	11,804
FINANCIAL LIABILITIES					
Trade and other payables	1,716,158	1,724,739	8,581	1,707,577	(8,581)

5. FINANCIAL RISK MANAGEMENT – CONTINUED

Credit risk

Credit risk is the risk of default by clients and counterparties. Cash deposits and trade receivables may give rise to credit risk which requires the loss to be recognised if a counterparty fails to perform as contracted. It is the Group's policy to monitor the financial standing of these counterparties on an on-going basis to ensure that the Group's exposure to credit risk is minimal. The Group has no material credit risk exposure as at 30 June 2026.

The following table provides information regarding cash and cash equivalents.

	NOTE	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Cash at bank	7	3,543,063	1,609,012
Financial assets	7	33,423	33,875
		3,576,486	**1,642,887**

5. FINANCIAL RISK MANAGEMENT – CONTINUED

Interest rate risk

The financial assets that expose the Group to interest rate risk are fixed deposits with licensed banks. The Group's exposure to interest rate risk and the effective interest rate for classes of financial assets and financial liabilities and its contractual cash flows is set out below:

	NOTE	EFFECTIVE INTEREST RATE	1 YEAR OR LESS	1 TO 5 YEARS	NON-INTEREST BEARING	TOTAL
			$	$	$	$
30 JUNE 2026						
FINANCIAL ASSETS						
Cash and cash equivalents	7	-	-	-	3,543,063	**3,543,063**
Financial assets	7	3.70%	33,423	-	-	**33,423**
Trade and other receivables	9	-	1,791,131	-	-	**1,791,131**
			1,824,554	**-**	**3,543,063**	**5,367,617**
FINANCIAL LIABILITIES						
Trade and other payables	13	-	-	-	1,844,466	**1,844,466**
Amount due to directors	15	12.00%	898,932	-	-	**898,932**
			898,932	**-**	**1,844,466**	**2,743,398**
30 JUNE 2025						
FINANCIAL ASSETS						
Cash and cash equivalents	7	-	-	-	1,609,012	**1,609,012**
Financial assets	7	4.25%	33,875	-	-	**33,875**
Trade and other receivables	9	-	2,365,018	-	-	**2,365,018**
			2,398,893	**-**	**1,609,012**	**4,007,905**
FINANCIAL LIABILITIES						
Trade and other payables	13	-	-	-	1,888,948	**1,888,948**
Amount due to directors	15	12.00%	808,932	-	-	**808,932**
			808,932	**-**	**1,888,948**	**2,697,880**

The sensitivity analysis has been determined based on the exposure to interest rates for both derivative and non-derivative instruments at the balance sheet date and the stipulated change taking place at the beginning of the financial year and held constant throughout the reporting period. A 50 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the change in interest rates.

5. FINANCIAL RISK MANAGEMENT – CONTINUED

At the reporting date, the Group's financial assets are carried at amortised cost. Only fixed deposits are subject to interest rate risk since the carrying amounts or the future cash flows will fluctuate because of a change in market interest rate.

Liquidity and cash flow risk

Ultimate responsibility for liquidity risk management rests with the Board of Directors, which has built an appropriate liquidity risk management framework for the management of the Group's short, medium and long-term funding and liquidity management requirements. The Group manages liquidity risk by maintaining adequate reserves, banking facilities by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Fair values

The fair values of financial assets and financial liabilities are determined as follows:

- the fair value of financial assets and financial liabilities with standard terms and conditions and traded on active liquid markets are determined with reference to quoted market prices; and
- the fair value of other financial assets and financial liabilities are determined in accordance with generally accepted pricing models based on discounted cash flow analyses.

The Directors consider that the carrying amounts of financial assets and financial liabilities which are all recorded at amortised cost less accumulated impairment charges in these financial statements approximate their fair values.

6. REVENUE

	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
Services transferred over time:		
Travel	9,023,366	12,180,204
B2B	1,149,524	1,396,398
	10,172,890	**13,576,602**

Due to the nature of sales and users of data roaming plans, the Group is unable to practically and reliably determine the geographical location relating to the sales.

The group provides services to and derives revenue from a large number of customers. The group does not derive more than 10% of total consolidated revenue from any one customer.

7. CASH AND CASH EQUIVALENTS AND FINANCIAL ASSETS

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Cash at bank	3,543,063	1,609,012
Financial assets	33,423	33,875
	3,576,486	**1,642,887**

Fixed deposits of the Group and of the Company amounting to $33,423 (30 June 2025: $33,875) respectively are deposited to a licensed bank.

The weighted average effective interest rate of the fixed deposits with a licensed bank at the reporting date is 3.70% (30 June 2025: 4.25%) per annum.

The fixed deposits have maturity periods of 12 months (30 June 2025: 12).

8. CASH FLOW INFORMATION

Reconciliation of profit/(loss) for the year/period to net cash flows from operating activities:

	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
Profit/(Loss) for the year	658,206	(1,997,795)
Depreciation and amortisation	505,596	2,472,992
Foreign exchange movements	225,918	(446,596)
Plant and equipment written off	4,354	-
Finance Expense	113,729	114,336
Share based payments	1,108,533	75,916
Decrease/(increase) in trade and other receivables	579,441	(1,427,258)
Decrease/(Increase) in inventories	(12,623)	4,813
Decrease/(Increase) in other assets	(21,772)	269,238
(Increase) in current tax assets	(2,493)	(3,045)
(Decrease)/Increase in trade and other payables	(44,482)	(1,762,927)
Decrease in deferred revenue	(401,904)	(384,141)
Net cash from operating activities	**2,712,503**	**(3,084,467)**

9. TRADE AND OTHER RECEIVABLES

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Trade and other receivables		
Trade receivables	581,987	1,456,867
Accrued income	1,310,080	967,609
Less: Allowance for credit notes	(75,348)	(40,921)
Less: Allowance for credit losses	(25,588)	(18,537)
	1,791,131	**2,365,018**

Trade receivables are normally collected within 30 to 45 days.

10. INVENTORIES

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Inventories		
Finished goods, at cost	93,677	81,054
	93,677	**81,054**

Recognised in profit or loss		
Inventories recognised as an expense	123,049	340,848

11. INTANGIBLE ASSETS

As at 30 June 2026, the Group's Intangible Assets consists of the following:

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
AT COST		
At beginning of the financial year	**22,394,027**	**19,554,423**
Allocated impairment loss (i)	(17,202,291)	-
Additions	200	192,872
Foreign exchange effects	(122,946)	2,646,732
At end of the financial year	**5,068,990**	**22,394,027**
ACCUMULATED AMORTISATION		
At beginning of the financial year	**10,646,089**	**7,382,047**
Allocated impairment loss (i)	(5,975,533)	-
Amortisation expenses	108,134	2,199,822
Foreign exchange effects	(106,396)	1,064,220
At end of the financial year	**4,672,294**	**10,646,089**
ACCUMULATED IMPAIRMENT LOSSES		
At beginning of the financial year	**11,226,758**	**9,889,303**
Allocated impairment loss (i)	(11,226,758)	
Foreign exchange effects	-	1,337,455
At end of the financial year	**-**	**11,226,758**
CARRYING AMOUNT	**396,696**	**521,180**

(i) Relates to the PY impairment loss absorbed into the net amount.

Intangible assets comprise website development costs and intellectual property such as trademarks and patents. A breakdown of these is as follows:

Website development costs	308,440	419,822
Trademark, patents, and software	88,256	101,358
CARRYING AMOUNT	**396,696**	**521,180**

12. DEVELOPMENT COSTS

As at 30 June 2026, the Group's development costs consist of the following:

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
AT COST		
At beginning of the financial year	**3,578,775**	**2,593,291**
Additions	500,214	619,249
Foreign exchange effects	(95,595)	366,235
At end of the financial year	**3,983,394**	**3,578,775**
ACCUMULATED AMORTISATION		
At beginning of the financial year	**332,677**	**58,879**
Amortisation expenses	378,339	260,848
Foreign exchange effects	(15,171)	12,950
At end of the financial year	**695,845**	**332,677**
CARRYING AMOUNT	**3,287,549**	**3,246,098**
Included in additions during the financial year are: Staff costs	**473,772**	**419,563**

The development costs are specifically allocated for the enhancement of portals, apps, and API modifications in both the Travel and B2B reportable segments to support incremental growth, increase system reliability and pursue new business opportunities.

The amortisation relates to development costs such as software development that is completed and commercialised.

The Group has assessed the recoverable amount of the cash-generating unit to which development costs are allocated on a value-in-use basis, using the present value of future cash flows based on financial budgets approved by management covering a period of five years, and determined that no impairment is required. The recoverable amount exceeds the carrying amount by a significant margin.

13. TRADE AND OTHER PAYABLES

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Trade payables	1,574,615	1,541,094
Other payables	18,555	18,555
Accruals	251,296	329,299
	1,844,466	**1,888,948**

Trade payables are non-interest bearing and are normally settled within 30 to 60 days.

14. DEFERRED REVENUE

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Travel	2,284,147	2,541,824
B2B	73,476	217,703
Total	**2,357,623**	**2,759,527**
Reconciliation		
Opening balance	2,759,527	3,143,668
Net additions/(recognised as revenue)	(284,720)	(413,475)
Foreign exchange translation effects	(117,184)	29,334
Closing balance	**2,357,623**	**2,759,527**

Amounts billed to customers in advance of the transfer of services give rise to contract liabilities, which are recognised as revenue as the related services are provided or on expiry of the relevant data validity period.

15. AMOUNTS DUE TO DIRECTORS

All loans from directors and their related parties were unsecured and provided on commercial, arm's-length terms to support the Group's working capital requirements.

In the previous financial year, loans of $750,000 each were advanced by Mr. Jefrey Ong and a related party of Mr. Stephen Picton, bearing interest at 12% per annum. The loan from Mr. Picton's related party was fully repaid during the previous financial year. The balance outstanding from Mr. Ong as at 30 June 2026 comprises the principal amount and accrued interest.

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Advance from directors	750,000	750,000
Loan interest payable	148,932	58,932
Total	**898,932**	**808,932**

16. INCOME TAX

	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
Current year tax		
Income tax	3,627	4,397
Over provision in prior years	(3,092)	-
	535	4,397
Deferred tax		
Current year deferred tax	-	-
Numerical reconciliation between tax expense and pre-tax net profit		
Profit/(Loss) before income tax	658,741	(1,993,398)
Income tax using the domestic corporation tax rate of 25% (30 June 2025: 30%)	164,688	(598,019)
Overseas tax rates adjustment*	(28,317)	(50,503)
Increase/(Decrease) in income tax expense due to:		
Non-deductible expenses:		
• Other	244,572	23,356
Add/(Deduct) adjustments due to:		
• Unused tax losses not recognised as deferred tax assets	176,005	831,541
• Utilisation of tax losses previously not recognised as deferred tax assets	(529,503)	(237,609)
Other timing differences not recognised	(23,818)	35,631
Over provision in prior years	(3,092)	-
Income tax expense	**535**	**4,397**
Unrecognised deferred tax balances		
• Tax losses	3,999,363	5,230,420
• Other timing differences not recognised	68,348	61,560
	4,067,711	**5,291,980**

16. INCOME TAX - CONTINUED

*The Malaysia and Hong Kong applicable tax rates for the current financial year are 24% and 16.5%, respectively. Tax losses in Malaysia can only be carried forward for 7 years.

The Group has gross revenue tax losses arising in Australia of $5,744,812 (30 June 2025: $5,040,793) and gross capital losses of $47,210 (30 June 2025: $47,210). Revenue losses are available indefinitely for offset against future assessable income and capital losses against future capital gains. The utilisation of the gross tax losses is subject to satisfying continuity of ownership test or business continuity test.

17. ISSUED CAPITAL

	NUMBER	$
Ordinary shares issued (net of share issue costs)	**1,516,718,010**	**55,338,083**

Reconciliation

	NUMBER	$
BALANCE AT 1 JULY 2024	**738,723,419**	**50,557,728**
Escrow Shares released on 1 July 2024 [a]	4,710,470	152,962
Share issue – 25 July 2024 [b]	41,529,308	1,038,233
Share issue – 6 February 2025 [c]	731,754,813	3,658,775
Share issue costs	-	(69,615)
BALANCE AT 30 JUNE 2025	**1,516,718,010**	**55,338,083**
BALANCE AT 1 JULY 2025	**1,516,718,010**	**55,338,083**
Movements for the year	-	-
BALANCE AT 30 JUNE 2026	**1,516,718,010**	**55,338,083**

[a] On 1 July 2024, Escrow restrictions over 4,710,470 ordinary shares at an issue price of $0.031 to eligible employees pursuant to the Employee Performance Plan approved by shareholders were lifted. The associated amount of $152,962 previously recognised in the Reserve has been reclassified to Issued Capital.

[b] On 25 July 2024, the Company successfully completed a capital raising of $1,038,233 by the issue of 41,529,308 fully paid ordinary shares at an issue price of $0.025 per New Share. The Placement is being undertaken within the Company's existing placement capacity pursuant to ASX Listing Rule 7.1 and 7.1A.

[c] On 6 February 2025, the Company successfully completed a capital raising of $3,658,775 by the issue of 731,754,813 fully paid ordinary shares at an issue price of $0.005 per New Share. The Placement is being undertaken within the Company's existing placement capacity pursuant to ASX Listing Rule 7.1 and 7.1A.

Fully paid ordinary shares carry one vote per share and carry the right to dividends. Ordinary shares participate in dividends and the proceeds on winding up of the Company in proportion to the number of shares held. At the shareholders' meetings each ordinary share is entitled to one vote when a poll is called, otherwise each shareholder has one vote on a show of hands.

The tabled ordinary shares issued above do not include 680,584 forfeited shares, which were cancelled in November 2025.

<u>Dividends</u>

No dividends were paid or proposed during the period ended 30 June 2026 (30 June 2025: $nil).

18. RESERVES

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Option & Performance Rights Reserve	1,396,515	350,374
Foreign Currency Translation Reserve	(3,245,718)	(3,128,797)
Total	**(1,849,203)**	**(2,778,423)**

Foreign currency translation reserve

The foreign currency exchange reserve is used to record exchange differences arising from the translation of the financial statements of foreign subsidiaries. It is also used to record the effect of hedging net investments in foreign operations.

Option and performance rights reserve

This reserve is used to record the value of equity benefits of options and performance rights provided to employees and directors.

The Company issued a total of 67,180,000 options under its Employee Share Option Plan in three separate tranches. The plan was approved by shareholders on 15 May 2024 and the options form three new classes of unquoted securities with the following exercise and vesting conditions. Eligible participants (being employees and consultants of the Company) have accepted the offer of 17,180,000 options and 50,000,000 options to Directors. However, during the last financial year, 11,300,000 employee options and 33,333,334 Director options were forfeited due to resignations. There was no movement during the year.

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
22,393,332	$0.035	Immediate or 1 year vesting	5 years from date of issue
22,393,334	$0.075	Immediate or 2 year vesting	5 years from date of issue
22,393,334	$0.115	Immediate or 3 year vesting	5 years from date of issue

18. RESERVES - CONTINUED

Remaining as of 30-Jun-26:

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
18,626,666	$0.035	Immediate or 1 year vesting	5 years from date of issue
1,960,000	$0.075	2 year vesting	5 years from date of issue
1,960,000	$0.115	3 year vesting	5 years from date of issue

The Company issued a total of 78,490,000 options in June 2023 under its Employee Share Option Plan in three separate tranches. The plan was approved by shareholders on 19 June 2023 and the options form three new classes of unquoted securities with the following exercise and vesting conditions. Eligible participants (being employees and consultants of the Company) have accepted the offer of 26,490,000 options and 52,000,000 options to Directors. However, 20,220,000 employee options and 42,666,667 Director options were forfeited due to resignations. During the financial year, 1,860,000 employee options were forfeited in FY26 due to resignations.

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
26,163,332	$0.035	1 year vesting	5 years from date of issue
26,163,332	$0.075	2 year vesting	5 years from date of issue
26,163,336	$0.115	3 year vesting	5 years from date of issue

Remaining as of 30-Jun-26:

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
5,469,999	$0.035	1 year vesting	5 years from date of issue
4,136,666	$0.075	2 year vesting	5 years from date of issue
4,136,668	$0.115	3 year vesting	5 years from date of issue

The Company issued a total of 268,000,000 options in November 2025 and December 2025 under its Employee Share Option Plan in several separate tranches. The plan was approved by shareholders on 28 November 2025 and the options form a few new classes of unquoted securities with the following exercise and vesting conditions. Eligible participants (being director, employees and consultants of the Company) have accepted the offer of 228,000,000 options and 40,000,000 options to Directors.

18. RESERVES - CONTINUED

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
20,000,000	$0.007	6-month vesting	10 years from date of issue
20,000,000	$0.007	18-month vesting	10 years from date of issue
20,000,000	$0.007	30-month vesting	10 years from date of issue
20,000,000	$0.007	42-month vesting	10 years from date of issue
20,000,000	$0.007	54-month vesting	10 years from date of issue

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
20,000,000	$0.005	6-month vesting	5 years from date of issue
20,000,000	$0.005	18-month vesting	5 years from date of issue

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
20,000,000	$0.014	12-month vesting	10 years from date of issue
20,000,000	$0.014	24-month vesting	10 years from date of issue
20,000,000	$0.014	36-month vesting	10 years from date of issue
20,000,000	$0.014	48-month vesting	10 years from date of issue
20,000,000	$0.014	60-month vesting	10 years from date of issue

18. RESERVES - CONTINUED

NUMBER	EXERCISE PRICE PER OPTION	VESTING PERIOD	EXPIRY DATE
7,000,000	$0.014	12-month vesting	5 years from date of issue
1,750,000	$0.014	15-month vesting	5 years from date of issue
1,750,000	$0.014	18-month vesting	5 years from date of issue
1,750,000	$0.014	21-month vesting	5 years from date of issue
1,750,000	$0.014	24-month vesting	5 years from date of issue
1,750,000	$0.014	27-month vesting	5 years from date of issue
1,750,000	$0.014	30-month vesting	5 years from date of issue
1,750,000	$0.014	33-month vesting	5 years from date of issue
1,750,000	$0.014	36-month vesting	5 years from date of issue
1,750,000	$0.014	39-month vesting	5 years from date of issue
1,750,000	$0.014	42-month vesting	5 years from date of issue
1,750,000	$0.014	45-month vesting	5 years from date of issue
1,750,000	$0.014	48-month vesting	5 years from date of issue

Total expense related to share based payment during the year was $1,108,533 (30 June 2025: $75,916).

Option & performance rights reserve reconciliation

	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
At the beginning of the financial year	350,374	552,085
Share options to employees	1,108,533	76,182
Share options forfeited	(62,392)	(124,931)
Escrow shares released	-	(152,962)
At the end of the financial year	1,396,515	350,374

19. EARNINGS/(LOSS) PER SHARE

Basic earnings/(loss) per share amounts are calculated by dividing net earnings/(loss) for the year attributable to ordinary equity holders by the weighted average number of ordinary shares outstanding during the year.

The following reflects the income and share data used in the basic earnings/(loss) per share computations:

	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
Earnings/(Loss) attributable to ordinary equity holders	658,206	(1,997,795)
	NUMBER	NUMBER
Weighted average number of ordinary shares used as the denominator in calculating basic earnings per share	1,516,718,010	1,072,929,620
Adjustments for calculation of diluted earnings per share:		
Options over ordinary shares	134,732,673	-
Weighted average number of ordinary shares used in calculating diluted earnings per share	1,651,450,683	1,072,929,620
	CENTS	CENTS
Basic Earnings/(Loss) per share	**0.04**	**(0.19)**
Diluted Earnings/(Loss) per share	**0.04**	**(0.19)**

20. RELATED PARTY TRANSACTIONS

a. Key management personnel

Compensation of key management personnel

	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
Short-term employee benefits	460,111	455,027
Share based payments	764,934	30,226
Post-employment superannuation	52,010	17,533
	1,277,055	**502,786**

During the year, the Group transacted with Circlepay Technologies Pty Ltd, trading as PayPilot, an entity of which the Chief Financial Officer is a director. From the Chief Financial Officer's appointment on 1 October 2025, the Group incurred $25,310 for software development, which was capitalised, and $16,130 for hosting and maintenance services. At 30 June 2026, $5,485 remained payable. The balance was unsecured and payable in cash.

b. Subsidiaries

The consolidated financial statements include the financial statements of FlexiRoam Limited and the following subsidiaries:

NAME	COUNTRY OF INCORPORATION	% EQUITY INTEREST	
		30 JUNE 2026	30 JUNE 2025
Super Bonus Profit Sdn Bhd [1]	Malaysia	-	100%
FlexiRoam Sdn Bhd	Malaysia	100%	100%
FlexiRoam Asia Limited	Hong Kong	100%	100%

[1] In the process of being struck off in FY25 and was fully struck off in FY26

FlexiRoam Limited, an Australian-incorporated company, serves as the legal parent of the FlexiRoam Group.

c. Other transactions with related parties

Refer to Note 15 for details of directors' loans.

21. LEGAL PARENT ENTITY INFORMATION

The following detailed information is related to the parent entity, FlexiRoam Limited, as at 30 June 2026.

	AS AT 30 JUNE 2026 $	AS AT 30 JUNE 2025 $
Current assets	167,149	48,256
Non-current assets	31,732,413	30,636,087
Total assets	**31,899,562**	**30,684,343**
Current liabilities	1,835,739	1,115,771
Total liabilities	**1,835,739**	**1,115,771**
Contributed equity	36,455,326	36,455,326
Accumulated losses	(7,788,132)	(7,237,241)
Reserves	1,396,629	350,487
Total equity	**30,063,823**	**29,568,572**
Loss for the year	(613,282)	(1,157,818)
Other comprehensive income for the year	-	-
Total comprehensive loss for the year	(613,282)	**(1,157,818)**

The Company has provided a guarantee of continuing financial support to its subsidiaries.

Contingent liabilities

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

Capital commitments - Property, plant and equipment

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

Material accounting policy information

The accounting policies of the parent entity are consistent with those of the consolidated entity, as disclosed in note 4.

22. SIGNIFICANT EVENTS AFTER BALANCE DATE

On 3 July 2026, a total of 930,000 unquoted options lapsed and were cancelled due to cessation of employment. On 14 July 2026 the Group entered a non-binding memorandum of understanding with a leading global telecommunications company in relation to the distribution of the Group's AI eSIM platform; the memorandum is non-binding and creates no revenue, customer or volume commitment.

On 23 July 2026 the Group entered a multi-year connectivity agreement with an established Australian payments group for payment-terminal connectivity in Australia, for an initial three-year term with successive two-year renewal periods. On 4 August 2026 the Group entered a two-year master agreement with Etihad Airways covering staff connectivity, aircraft operational data and pilot device connectivity. The financial effect of these agreements cannot be reliably estimated at the date of this report.

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

23. COMMITMENTS AND CONTINGENCIES

At the date of this report, there does not exist:

a. any charge on the assets of the Group which has arisen since the end of the financial period which secures the liabilities of any other person; or
b. any contingent liability of the Group which has arisen since the end of the financial year.

As at balance date, the Company is not aware of any contingent liabilities which should be disclosed in the consolidated financial statements.

24. AUDIT AND OTHER SERVICES

During the financial year, the following fees were paid or payable for services provided by the auditor of the Group, its related practices and non-related audit firms:

	YEAR ENDED 30 JUNE 2026 $	YEAR ENDED 30 JUNE 2025 $
Audit and other assurance services		
Audit and review of the financial statements		
Horizon Nexus (Qld) Audit Pty Ltd (formerly PKF Brisbane Audit)	74,000	-
In. Corp Audit & Assurance Pty Ltd	4,619	38,450
Audit services - unrelated firms	12,559	40,955
Total remuneration for audit and other assurance services - audit or review of the financial statements	**91,178**	**79,405**

25. PRINCIPAL PLACE OF BUSINESS AND REGISTERED OFFICE

The principal place of business is at Lot 4-401 & 4-402, Level 4, The Starling Mall, No. 6, Jalan SS21/37, Damansara Utama, 47400 Petaling Jaya, Selangor Darul Ehsan.

The registered office is at Boardwise Corporate Pty Ltd, 'EAST' L 2 , 300 Murray Street, Perth WA 6000.

26. SEGMENT REPORTING

a) Basis of Segmentation

AASB 8 Operating Segments requires operating segments to be identified on the basis of internal reports about the components of the group that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segment and to assess its performance.

The Group's operating segments have been determined with reference to the monthly management accounts used by the chief operating decision maker to make decisions regarding the Group's operations and allocation of working capital. Due to the size and nature of the Group, the Board as a whole has been determined as the chief operating decision maker (CODM).

The chief operating decision makers have been reviewing operations and making decisions based on the supply and provision of telecommunications and solutions as two operating units. Internal management accounts are consequently prepared on this basis.

b) Description of Segments

- Travel Connectivity (Travel): This segment provides mobile data connectivity solutions to consumers. Revenue is generated through two primary channels: direct-to-consumer sales and brand partnership channel, where connectivity is provided to the end-customers of enterprise partners.
- B2B Solutions (B2B): This segment provides wholesale connectivity solutions and other technology services directly to business clients.

The CODM monitors the performance of these segments separately. Unallocated items comprise mainly corporate assets, head office expenses, and income tax assets and liabilities. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the consolidated financial statements.

26. SEGMENT REPORTING - CONTINUED

c) Segment Information

	YEAR ENDED 30 JUNE 2026				YEAR ENDED 30 JUNE 2025			
	TRAVEL $	B2B $	UN-ALLO-CATED $	TOTAL $	TRAVEL $	B2B $	UNALLO-CATED $	TOTAL $
Segment and group revenue	9,023,366	1,149,524	-	10,172,890	12,180,204	1,396,398	-	13,576,602
Direct costs	(4,082,647)	(704,970)	-	(4,787,617)	(8,102,586)	(805,348)	-	(8,907,934)
Administration and operating expenses	(3,643,964)	(402,098)	-	(4,046,062)	(3,852,821)	(278,840)	-	(4,131,661)
Depreciation and amortisation	(362,372)	(86,206)	(57,018)	(505,596)	(2,344,531)	(79,343)	(49,118)	(2,472,992)
Other income/(expense)	-	-	(174,874)	(174,874)	-	-	(57,413)	(57,413)
Income tax expense	-	-	(535)	(535)	-	-	(4,397)	(4,397)
Group profit / (loss) for the year	**934,383**	**(43,750)**	**(232,427)**	**658,206**	**(2,119,734)**	**232,867**	**(110,928)**	**(1,997,795)**
Assets	**4,340,083**	**804,233**	**4,093,968**	**9,238,284**	**4,767,867**	**951,808**	**2,225,177**	**7,944,852**
Liabilities	**3,842,467**	**359,622**	**898,932**	**5,101,021**	**4,120,697**	**527,777**	**808,933**	**5,457,407**

Due to the nature of sales and users of data roaming plans, the Group is unable to practically and reliably determine the geographical location relating to the sales.

The group provides services to and derives revenue from a large number of customers. The group does not derive more than 10% of total consolidated revenue from any one customer.

CONSOLIDATED ENTITY DISCLOSURE STATEMENT AS AT 30 JUNE 2026

Entity name	Entity type	Ownership interest	Place of incorporation	Tax Residency	
				Australian or Foreign	Foreign Jurisdiction
FlexiRoam Asia Limited	Body corporate	100%	Hong Kong	Foreign	Hong Kong
FlexiRoam Sdn Bhd	Body corporate	100%	Malaysia	Foreign	Malaysia
FlexiRoam Limited	Body corporate	n/a	Australia	Australian	-

Notes:

(1) The Consolidated Entity Disclosure Statement (CEDS) has been prepared in accordance with subsection 295(3A)(a) of the Corporations Act 2001 (Cth) and includes information for each entity that was part of the Consolidated Entity as at the end of the financial year in accordance with AASB 10 Consolidated Financial Statements.

(2) The ownership interest disclosed for bodies corporate included in the CEDS represents the economic interest consolidated in the consolidated financial statements.

(3) The Company has not formed a tax-consolidated group under Australian taxation law.

(4) Section 295 (3A)(vi) of the Corporations Act 2001 defines tax residency as having the meaning in the Income Tax Assessment Act 1997 (Cth) (ITAA 1997). Foreign incorporated companies can still be considered a tax resident of Australia if their central management and control is in Australia. An entity can be both, an Australian tax resident under the ITAA 1997, and a tax resident in another foreign jurisdiction under the tax law applicable in that jurisdiction.

(5) The determination of tax residency involves judgement as there are different interpretations that could be adopted, and which could give rise to a different conclusion on residency. In determining tax residency, the Consolidated Entity has applied the following interpretations:

(a) 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.

(6) Where the entity is not an Australian tax resident but is a foreign tax resident based on the Australian domestic law definition, then each foreign country in which the entity is a tax resident (as determined under the law of foreign jurisdiction) must be disclosed in the CEDS. However, if the entity is an Australian tax resident, this requirement does not apply and no further information needs to be provided about other tax residencies of the entity.

DIRECTORS' DECLARATION

The Directors of the Group declare that:

1. The financial statements, comprising the Consolidated Statement of Profit or Loss and Other Comprehensive Income, Consolidated Statement of Financial Position, Consolidated Statement of Cash Flows, Consolidated Statements of Changes in Equity, accompanying notes, are in accordance with the Corporations Act 2001 and:
   a. complying with Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements; and
   b. give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the Group.
2. In the Directors' opinion, there are reasonable grounds to believe FlexiRoam Limited and its controlled entities will be able to pay its debts as and when they become due and payable.
3. Note 4 confirms that the financial statements also comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.
4. The Directors have been given the declarations as required by Section 295A of the Corporations Act for the year ended 30 June 2026.
5. In the Directors' opinion, the Consolidated Entity Disclosure Statement on page 62 is true and correct.

This declaration is made in accordance with a resolution of the Board of Directors and is signed for and on behalf of the Directors by:

On behalf of the Board

Jefrey Ong

Executive Director and Chief Executive Officer

Signed on this 28th day in August 2026

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF FLEXIROAM LIMITED

Report on the Financial Report

Opinion

We have audited the accompanying financial report of FlexiRoam 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 consolidated financial statements, including material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

In our opinion the financial report of FlexiRoam Limited is in accordance with the *Corporations Act 2001*, including:

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

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report.

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

Independence

We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (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.

Other Matter

The financial report of the Group for the year ended 30 June 2025 was audited by another auditor who expressed an unmodified opinion on that financial report on 29 August 2025.

Key Audit Matters

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

1. Revenue recognition

Why significant

As disclosed in Note 6, the Group recognised revenue of $10,172,890 for the year ended 30 June 2026.

Revenue recognition was considered a key audit matter due to the nature and complexity of the Group's revenue arrangements, the significant judgements and estimates required in applying the requirements of AASB 15 *Revenue from Contracts with Customers*, and the significance of revenue as a key measure of the Group's financial performance.

The application of AASB 15 requires management to exercise judgement in identifying performance obligations, determining the transaction price, assessing the timing of the transfer of control of goods and services, and recognising revenue in the appropriate reporting period. Given the level of judgement involved and the risk that revenue may not be recognised or disclosed in accordance with the requirements of AASB 15, we considered this area to be a key audit matter.

How our audit addressed the key audit matter

Our work included, but was not limited to, the following procedures:

- Obtaining an understanding of the Group’s revenue recognition policy and processes, including how revenue is identified and recognised under AASB 15;
- Selecting samples of revenue transactions and tracing them to evaluate the identification of performance obligations and billing arrangements;
- Testing samples of revenue transactions to supporting documentation such as customer receipts, sales invoices and data usage reports.
- Reviewing deferred revenue schedule at year end and agreeing workings to source documents such as data usage reports to ensure completeness and accuracy of revenue cut-off;
- Performing cut-off testing to ensure revenue is recorded in the correct period;
- Performing substantive analytical procedures over revenue to ensure reasonableness of pricing;
- Understanding the IT systems related to revenue and control environment of the data; and;
- Reviewing the disclosures in Notes 4 and 6 of the financial statements relating to revenue.

Horizon Nexus Partners

Other Information

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

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

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

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

Responsibilities of the Directors for the Financial Report

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

a) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001*; and
b) the consolidated entity disclosure statement that is true and correct in accordance with the *Corporations Act 2001*, and

for such internal control as the directors determine is necessary to enable the preparation of:

i. the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and
ii. the consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the 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 at: http://www.auasb.gov.au/ Home.aspx. This description forms part of our auditor’s report.]

Report on the Remuneration Report

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

Opinion

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

Horizon Nexus Partners

Horizon Nexus (Qld) Audit Pty Limited

Shaun Lindemann
Director

Brisbane
28 August 2026

ASX INFORMATION AS AT 19 AUGUST 2026

Additional information required by the Australian Securities Exchange and shown elsewhere in this report is set out below. The information is current as at 19 August 2026.

1. 20 LARGEST SHAREHOLDERS — ORDINARY SHARES AS AT 19 AUGUST 2026

NO	NAME	NUMBER OF ORDINARY SHARES HELD	PERCENTAGE OF CAPITAL HELD
1	CITICORP NOMINEES PTY LIMITED	570,460,874	37.61
2	MR THIAN CHOY ONG	154,760,000	10.20
3	HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	129,094,198	8.51
4	MR SENG TAT TOH & MS CHIN MOI YANG	67,620,676	4.46
5	MR GIDEN LIM SOON GHEE	64,190,000	4.23
6	MS JOANNA WONG WEI MINH	58,910,000	3.88
7	MR ALEXANDER DOUGLAS	56,526,478	3.73
8	GENERAL TECHNOLOGY SDN BHD	44,366,666	2.93
9	MR MARC BARNETT	29,617,173	1.95
10	MS TENG CHOOI WAN	28,610,000	1.89
11	MR NG TIAT CHEUN	28,610,000	1.89
12	MICHAEL KING	25,465,938	1.68
13	BNP PARIBAS NOMINEES PTY LTD <IB AU NOMS RETAILCLIENT>	17,576,362	1.16
14	MR THOMAS RICHARD HOOLE	11,091,615	0.73
15	MS PEK SAN YIP	10,168,000	0.67
16	MR TAT SENG KOH	9,120,000	0.60
17	TA SECURITIES HOLDINGS BERHAD	8,658,335	0.57
18	BNP PARIBAS NOMINEES PTY LTD <UOB KH PL>	7,858,581	0.52
19	CODE NOMINEES PTY LTD <RETAIL A/C>	7,493,803	0.49
20	MR KIAN CHUNG CHIN	6,173,750	0.41
	TOTAL	**1,336,372,449**	**88.11**

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2. SUBSTANTIAL SHAREHOLDERS

The names of substantial shareholders and the number of shares to which each substantial shareholder and their associates have a relevant interest, as disclosed in substantial shareholding notices given to the Company, are as set out below:

Substantial Shareholder	Number of Shares
Richmond Bridge Superannuation Pty Ltd [1]	97,732,932
Mr Kenn Tat (Jefrey) Ong [2]	298,394,586
Mr Kay Yip Ng and Mrs Chen Pat Ng [3]	120,845,644

Notes:

1. *As lodged with ASX on 06 March 2025*
2. *As lodged with ASX on 11 February 2025*
3. *As lodged with ASX on 26 June 2026*

3. UNQUOTED SECURITIES – as at 19 August 2026

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

Number	Holders	Class
18,376,666	7	Options exercisable at $0.035 each and expiring on 15 May 2029
1,710,000	6	Options exercisable at $0.075 each and expiring on 15 May 2029
1,710,000	6	Options exercisable at $0.115 each and expiring on 15 May 2029
5,409,999	17	Options exercisable at $0.035 each and expiring on 21 June 2028
4,076,666	16	Options exercisable at $0.075 each and expiring on 21 June 2028
4,076,668	16	Options exercisable at $0.115 each and expiring on 21 June 2028
100,000,000	1	Options exercisable at $0.007 each and expiring on 26 November 2035
100,000,000	1	Options exercisable at $0.014 each and expiring on 5 December 2035
28,000,000	3	Options exercisable at $0.014 each and expiring on 5 December 2030
40,000,000	1	Options exercisable at $0.005 each and expiring on 5 December 2030

ASX INFORMATION AS AT 19 AUGUST 2026

4. DISTRIBUTION OF HOLDERS

Ordinary Shares

ORDINARY SHARES			
RANGE	HOLDERS	UNITS	%
1 – 1,000	36	7,616	0.00%
1,001 – 5,000	30	90,136	0.01%
5,001 – 10,000	95	830,201	0.05%
10,001 – 100,000	390	16,119,798	1.06%
100,001 – over	233	1,499,670,259	98.88%
	784	1,516,718,010	100.00%

Share Options

OPTIONS EXERCISABLE AT $0.035 AND EXPIRING ON 15 MAY 2029			
RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	1	60,000	0.33%
100,001 – and over	6	18,316,666	99.67%
	7	18,376,666	100.00%

OPTIONS EXERCISABLE AT $0.075 AND EXPIRING ON 15 MAY 2029			
RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	1	60,000	3.51%
100,001 – and over	5	1,650,000	96.49%
	6	1,710,000	100.00%

ASX INFORMATION AS AT 19 AUGUST 2026

4. DISTRIBUTION OF HOLDERS - CONTINUED

OPTIONS EXERCISABLE AT $0.115 AND EXPIRING ON 15 MAY 2029

RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	1	60,000	3.51%
100,001 – and over	5	1,650,000	96.49%
	6	1,710,000	100.00%

OPTIONS EXERCISABLE AT $0.035 AND EXPIRING ON 21 JUNE 2028

RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	10	630,000	11.65%
100,001 – and over	7	4,779,999	88.35%
	17	5,409,999	100.00%

OPTIONS EXERCISABLE AT $0.075 AND EXPIRING ON 21 JUNE 2028

RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	10	630,000	15.45%
100,001 – and over	6	3,446,666	84.55%
	16	4,076,666	100.00%

4. DISTRIBUTION OF HOLDERS - CONTINUED

OPTIONS EXERCISABLE AT $0.115 AND EXPIRING ON 21 JUNE 2028

RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	10	630,000	15.45%
100,001 – and over	6	3,446,668	84.55%
	16	4,076,668	100.00%

OPTIONS EXERCISABLE AT $0.007 AND EXPIRING ON 26 NOVEMBER 2035

RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	-	-	-
100,001 – and over	1	100,000,000	100.00%
	1	100,000,000	100.00%

OPTIONS EXERCISABLE AT $0.014 AND EXPIRING ON 5 DECEMBER 2035

RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	-	-	-
100,001 – and over	1	100,000,000	100.00%
	1	100,000,000	100.00%

4. DISTRIBUTION OF HOLDERS - CONTINUED

OPTIONS EXERCISABLE AT $0.005 AND EXPIRING ON 5 DECEMBER 2030			
RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	-	-	-
100,001 – and over	1	40,000,000	100.00%
	1	40,000,000	100.00%

OPTIONS EXERCISABLE AT $0.014 AND EXPIRING ON 5 DECEMBER 2030			
RANGE	HOLDERS	UNITS	%
1 – 1,000	-	-	-
1,001 – 5,000	-	-	-
5,001 – 10,000	-	-	-
10,001 – 100,000	-	-	-
100,001 – and over	3	28,000,000	100.00%
	3	28,000,000	100.00%

5. UNQUOTED EQUITY SECURITY HOLDERS WITH GREATER THAN 20% OF AN INDIVIDUAL CLASS

As at 19 August 2026, the following classes of unquoted securities had holders with greater than 20% of that class on issue:

	% Interest
Options exercisable at $0.035 and expiring on 15 May 2029	
Richmond Bridge Superannuation Pty Ltd	90.69%
Options exercisable at $0.075 and expiring on 15 May 2029	
Tan Li Choong	58.48%
Options exercisable at $0.115 and expiring on 15 May 2029	
Tan Li Choong	58.48%
Options exercisable at $0.035 and expiring on 21 June 2028	
Mr Tat Seng Koh	24.65%
Mr Kenn Tat (Jefrey) Ong	24.65%
Mr Stephen Picton	24.65%
Options exercisable at $0.075 and expiring on 21 June 2028	
Mr Tat Seng Koh	32.71%
Mr Kenn Tat (Jefrey) Ong	32.71%
Options exercisable at $0.115 and expiring on 21 June 2028	
Mr Tat Seng Koh	32.71%
Mr Kenn Tat (Jefrey) Ong	32.71%
Options exercisable at $0.007 and expiring on 26 November 2035	
Grant Wong	100.00%
Options exercisable at $0.005 and expiring on 5 December 2030	
Mr Kenn Tat (Jefrey) Ong	100.00%
Options exercisable at $0.014 and expiring on 5 December 2035	
Zhang Hang	100.00%
Options exercisable at $0.014 and expiring on 5 December 2030	
Jeihan Agri	50.00%
Giden Lim	25.00%
Jonathan Kendall	25.00%

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6. SECURITIES SUBJECT TO ESCROW

As at 19 August 2026, there are no shares subject to escrow.

7. UNMARKETABLE PARCELS

The number of shareholders holding less than a marketable parcel is 276 as at 19 August 2026 (being 21,739 shares based on a share price of $0.023 at 19 August 2026).

8. VOTING RIGHTS

The voting rights attached to each class of equity security are as follows:

Ordinary Shares

Each ordinary share is entitled to one vote when a poll is called, otherwise each member present at a meeting or by proxy has one vote on a show of hands.

Options

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

Performance Rights

There are no voting rights attached to any class of performance rights that are on issue.

9. ON-MARKET BUY-BACK

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

10. CORPORATE GOVERNANCE

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

CORPORATE INFORMATION

DIRECTORS	Jefrey Ong Wee Keat Chan Nicholas Ong
COMPANY SECRETARY	Natalie Teo
REGISTERED OFFICE	Boardwise Corporate Pty Ltd Level 2 East, 300 Murray Street, The Wentworth Building, off Raine Lane Perth WA 6000
PRINCIPAL PLACE OF BUSINESS	Lot 4-401 & 4-402, Level 4, The Starling Mall, No. 6, Jalan SS21/37, 47400 Petaling Jaya, Selangor, Malaysia
AUDITORS	Horizon Nexus (Qld) Audit Pty Ltd Level 2, 66 Eagle Street, Brisbane, QLD 4000
BANKERS	National Australia Bank 100 St Georges Terrace, PERTH WA 6000
SHARE REGISTRY	Automic Pty Ltd Level 5, 191 St Georges Terrace, Perth WA 6000 Investor Services 1300 288 664 General Enquiries +61 2 8072 1400
SECURITIES EXCHANGE LISTING	FlexiRoam Limited shares are listed on the Australian Securities Exchange (ASX code: FRX)
WEBSITE	www.flexiroam.com
CONTACT INFORMATION	investor@flexiroam.com