DigitalX Limited
Appendix 4E
Preliminary final report

1. Company details

Name of entity:	DigitalX Limited
ABN:	59 009 575 035
Reporting period:	For the year ended 30 June 2026
Previous period:	For the year ended 30 June 2025

2. Results for announcement to the market

				$
Revenues from ordinary activities	down	5.1%	to	3,630,191
Loss from ordinary activities after tax attributable to the owners of DigitalX Limited	down	67.9%	to	(1,917,979)
Loss for the year attributable to the owners of DigitalX Limited	down	67.9%	to	(1,917,979)

Dividends
There were no dividends paid, recommended or declared during the current financial period.

Comments
The loss for the consolidated entity after providing for income tax amounted to $1,917,979 (30 June 2025: $5,977,982).

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	3.74	5.48

4. Control gained over entities

Not applicable.

5. Loss of control over entities

Not applicable.

6. Dividends

Current period
There were no dividends paid, recommended or declared during the current financial period.

Previous period
There were no dividends paid, recommended or declared during the previous financial period.

7. Dividend reinvestment plans

Not applicable.

8. Details of associates and joint venture entities

	Reporting entity's percentage holding	
Name of associate / joint venture	**Reporting period %**	**Previous period %**
DigitalX Bitcoin Fund Unit Trust	77.56%	72.74%

9. Foreign entities

Details of origin of accounting standards used in compiling the report:

The foreign controlled subsidiaries of the consolidated entity comply with the requirements of International Financial Reporting Standards.

10. Audit qualification or review

Details of audit/review dispute or qualification (if any):

The financial statements are in the process of being audited.

11. Signed

Signed ______________________________ Date: 31 August 2026

Leigh Travers
Chair

DigitalX Limited

ABN 59 009 575 035

Annual report - 30 June 2026

Dear Shareholders,

FY26 has been the year DigitalX moved from a strategy built primarily around accumulating Bitcoin to one built around what that Bitcoin, and our broader balance sheet and operating businesses, can generate. On reflecting on the year, I believe the pivot was the right decision for the Company, and we end the year as a leaner, more diversified and cash-generative company.

Strategic Reset

In February 2026, following a period of significant volatility across digital asset markets, the Board undertook a full review of our Bitcoin strategy, including our “21 Hundred” ambition to grow Bitcoin holdings to 2,100 BTC by 2027. That review concluded that a predominantly accumulation-based approach was no longer the best way to serve shareholders in this environment.

In its place, we established a broader capital deployment framework centred on sustainable cash flows and scalable operating exposure across the ecosystem, backed by a new Strategic Investment and Acquisition Program with capacity to deploy up to $30 million into digital asset infrastructure businesses. Capital allocation is focused on regulatory technology, AI, compliance, with strong revenue growth and a pathway to profitability. The selective investment exposure is aligned with clear risk-adjusted return objectives.

Balance Sheet and Treasury Strategy

To fund these requirements and strengthen our balance sheet, we liquidated a portion of our Bitcoin to build cash and cash-like reserves of more than $35 million at year end. At 30 June 2026, our combined cash, Bitcoin, DigitalX Bitcoin Fund units and other liquid and unlisted investments totalled $54.9 million.

We are also progressing market-neutral Bitcoin strategies, targeting annualised incremental returns of between 5% and 15% independent of Bitcoin's price, while preserving our long Bitcoin exposure and minimising exchange, counterparty and tax risk. As of the date of this report, DigitalX has begun trading a modest exposure under this strategy, while we build up the allocation. Our Bitcoin treasury currently sits at 223 BTC, following a further sale of 60 BTC post year-end.

Operating Performance

Encouragingly, the deep focus on our operating business coincided with the strongest year yet for Sell My Shares (SMS). SMS delivered record FY26 revenue of approximately $2.89 million, capped by its highest-ever month of trading volume in June, with more than 1,200 transactions. Investment in AI-driven customer support and fraud detection, together with the acquisition of the sellmyshares.com domain, has strengthened the platform's efficiency and its foundation for future growth.

Sell My Shares was a key driver behind a milestone we are genuinely proud of: DigitalX's first cash flow positive quarter, in Q4 FY26, supported by a leaner cost base, R&D tax receipts and income from utilising our balance sheet.

Capital Management: On-Market Buy-Back

That strengthened position gave the Board confidence to act directly for shareholders. In June, we announced an on-market share buy-back of up to 120,362,388 shares, reflecting our view that the market was undervaluing the Company. The buy-back commenced on 13 July 2026 and has moved quickly: as at the date of this report, we had already acquired more than 90.8 million shares, around 75% of the approved program, at an average discount of approximately 35% to net asset value and around 65% below our last capital raising price.

Outlook for FY27

We enter FY27 a different company than the one that entered FY26: committed to building around a broader, more resilient base of cash flow, disciplined capital allocation and a growing operating platform. Our priorities for the year ahead are clear: deploy the capital raised under the Strategic Investment and Acquisition Program prudently, complete the current buy-back program, implement our market-neutral Bitcoin strategies, and continue improving the productivity of our balance sheet and SMS.

On behalf of the Board, I thank our shareholders for their continued support through a year of considerable change, and our team for the work behind the results in this report. We are optimistic about the platform we have built and confident it leaves DigitalX well placed to deliver long-term value.

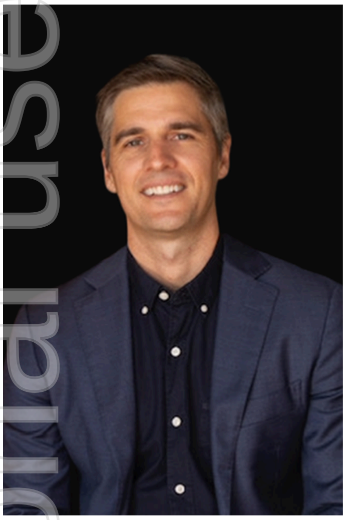
Sincerely,
Leigh Travers
Executive Chair

The directors present their report, together with the financial statements on the consolidated entity (referred to hereafter as the 'group' or 'consolidated entity') consisting of DigitalX Limited (referred to hereafter as 'DigitalX' or the 'company') and the entities it controlled at the end of, or during, the year ended 30 June 2026. Information contained within this report and the financial statements is presented in Australian Dollars ($AUD).

Directors
The following persons were directors of DigitalX Limited during the whole of the financial year and up to the date of this report, unless otherwise stated:

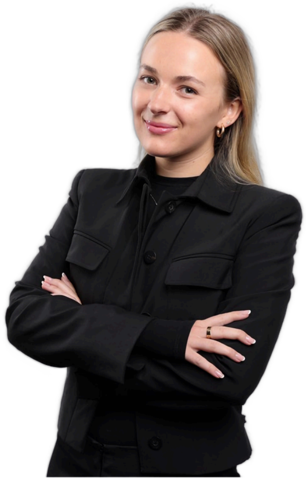
Leigh Travers
Peter Rubinstein
Ieva Guoga

Current Board Members



Mr Leigh Travers

Mr Peter Rubinstein



Ms Ieva Guoga

Mr Leigh Travers
Executive Chairman

Term of Appointment
4 March 2026

Status Independent Executive

Other Current Directorships
Director, Animoca Brands
Non-executive Director, Dorsavi Ltd

Previous Directorships of Listed Entities within past 3 years
Banxa Holdings Inc

Experience
Mr Travers is the Executive Chair of DigitalX Limited, having first joined the company in 2014 and previously served as its Chief Executive Officer and Executive Director between 2016 and 2021 across capital markets, business development and trading roles, before returning to lead the Board in May 2025.

He is also a Non-Executive Director of dorsaVi Ltd (ASX: DVL). Mr Travers has significant experience and expertise in digital assets, including as the former Chief Executive Officer of Binance Australia, the world's largest cryptocurrency exchange by trading volume, and as a Director in the Capital Markets team at Animoca Brands, a Hong Kong-headquartered blockchain technology and investment company.

He has served on the boards of fintech and web3 businesses listed on the NASDAQ (Aura FAT Projects Acquisition Corporation) and the TSX Venture Exchange (Banxa), in addition to the ASX. Mr Travers holds a Bachelor of Commerce and Communications from the University of Western Australia, has completed the Australian Institute of Company Directors' Company Directors Course, and holds an MIT FinTech Certification.

His depth of experience across digital asset markets, capital raising and corporate governance is a valuable asset to the Board.

Interests in securities as at the date of the report
3,000,000 Fully Paid Ordinary Shares (held indirectly)
10,000,000 Unlisted Options (held indirectly)
236,486 Warrants (held indirectly)

Mr Peter Rubinstein
Non-Executive Director

Term of Appointment
Appointed 15 September 2017

Status Independent Non-Executive

Other Current Directorships
Wholesale investment funds L39 Capital and the AiBiotech Fund.

Previous Directorships of Listed Entities within past 3 years
Genetic Technologies Limited

Experience
Mr Peter Rubinstein has over 20 years' experience in early-stage technology commercialisation through to public listings on the ASX. He is a lawyer by training, having worked at one of the large national firms prior to moving in- house at Montech, the commercial arm of Monash University. Mr Rubinstein has had significant exposure to the creation, launch and management of a diverse range of technology companies including: biotech, digital payments and renewable energy.

Interests in securities held as at the date of the report
53,602,941 fully paid ordinary shares (617,284 held directly and 52,985,657 held indirectly)
10,000,000 unlisted options (held indirectly)
675,576 warrants (held indirectly)

Ms Ieva Guoga
Non-Executive Director

Term of Appointment
16 May 2025

Status Non-Independent Non-Executive

Current Directorships
None

Previous Directorships of Listed Entities within past 3 years
None

Experience
Ms Guoga holds a Finance degree from the University of Melbourne and has worked as a Consultant Analyst at Sol Strategies Inc. (CSE:HODL), a listed cryptocurrency investment company, advising on M&A, blockchain strategy, and treasury structuring. She has been a sophisticated crypto investor since 2018 and is currently completing the AICD Course, strengthening her governance and risk expertise. This blend of listed-company experience, long-term digital asset exposure, and formal director training provides a strong foundation for her Board contribution.

Interests in securities held as at the date of the report
7,576,594 fully paid ordinary shares

10,000,000 unlisted options
675,576 warrants

Company Secretary

Mark Licciardo resigned as Company Secretary on 25 June 2026.

Olga Smejkalova was appointed Company Secretary on 25 June 2026.

Olga has extensive experience in corporate governance, company secretarial practice and advising ASX-listed and unlisted companies on compliance and governance matters.

Olga holds a master degree in Economics and is a member of the Governance Institute .

She is responsible for the Company's company secretarial and governance functions and is the person responsible for communication with the ASX in relation to Listing Rule matters.

Principal activities
During the financial year the principal continuing activities of the consolidated entity consisted of:
- Share sales via the Sell My Shares division;
- Funds under management; and
- Treasury asset management.

Operating and financial review
The loss for the consolidated entity after providing for income tax amounted to $1,917,979 (30 June 2025: $5,977,982).

DigitalX continued its strategic focus on growing revenues through its established business units, reducing costs and inefficiencies, and driving shareholder returns.

Operating results
During FY26, DigitalX repositioned itself as a Bitcoin-first treasury company while continuing to deliver revenue growth and improved operating performance.

The company reported revenue from operations of A$3,630,191 in FY26 (FY25: A$3,827,150), a 5% decrease on the prior year. Total revenue (including Other income) from operations decreased to A$4,650,193 (FY25: A$5,060,014), down 8% on the prior year.

The company reported total comprehensive loss of A$30,716,127, down $21,869,630 from the previous year's comprehensive income of A$12,821,426. This decrement is primarily attributable to a decrease in the fair value of digital asset holdings (net of tax) and includes the loss after tax attributable to shareholders of DigitalX for FY26.

There was a deliberate focus on cost discipline during FY26 which saw key areas of operating expenses reduce (refer table below). This has created a leaner, more scalable operating model and positions the company to deliver long-term growth with greater resilience.

	2026 **$**	**2025** **$**	**Change** **$**	**Change** **%**
Advertising, media and investor relations	752,819	730,064	22,755	3%
Corporate expenses	66,272	85,035	(18,763)	(22%)
Employee benefits expense	2,123,126	3,066,433	(943,307)	(31%)
Other expenses	1,443,117	1,582,983	(139,866)	(9%)

DigitalX closed the year with net assets of A$57,542,144 (FY25: A$67,937,163), a substantial decrease of 15% over the previous year. Net tangible assets per share decreased by 32% to 3.87 cents per share (FY25: 5.64 cents per share). The main driver of this was the decrease in the value of digital asset holdings.

TREASURY AND CAPITAL MANAGEMENT

Treasury Strategy

Throughout FY26, DigitalX underwent a strategic overhaul of its treasury operations. The company rapidly accumulated Bitcoin following the $20.7 million strategic placement completed in July 2025 and the reallocation of legacy digital assets into Bitcoin. By the end September 2025, total Bitcoin exposure had grown to more than 500 BTC, entrenching Bitcoin as the cornerstone of the treasury. In the second half, in response to evolving market conditions and a sustained retracement in the Bitcoin price, the Board broadened its approach beyond a predominantly accumulation-based model, moving to a disciplined capital allocation framework while retaining Bitcoin as the treasury core asset. At 30 June 2026, DigitalX held a total of 363.6 BTC including 170 spot Bitcoin and approximately 193.6 BTC indirectly held through DigitalX Bitcoin ETF (ASX: BTXX) units. The reduction in Bitcoin from peak levels of 500 BTC reflects the partial redeployment of treasury assets to support the company's broadened capital allocation framework.

DigitalX allocated US$6.2 million (approximately A$8.8 million) to Superstate's USTB tokenised short-duration US Treasury fund (yielding approximately 3.5%) in March 2026. In addition to this on-chain yield allocation, the company continues to evaluate various strategies to generate yield on Bitcoin held on the balance sheet within a disciplined risk and governance framework.

Following the end of the reporting period, the company continued to manage its treasury and progress the deployment of its A$30 million Strategic Investment and Acquisition Program, announced in February 2026, which is intended to deploy capital progressively into select digital asset infrastructure businesses and Bitcoin-aligned opportunities that demonstrate strong unit economics and visible revenue streams.

Capital Raisings

In July 2025, the company secured firm commitments to raise approximately $20.7 million (before costs) via a strategic placement to a group of global digital asset investors. The placement was conducted under the company's existing placement capacity in accordance with ASX Listing Rules 7.1 and 7.1A.

Use of Proceeds

The majority of proceeds from the July 2025 placement were deployed into expanding the company's Bitcoin exposure during the period, in line with the capital allocation framework approved by the Board.

A small portion of funds was retained to support working capital requirements and to enhance balance sheet flexibility.

BUSINESS UNIT PERFORMANCE

DigitalX Asset Management

The digital asset market entered a period of consolidation and heightened volatility in FY26. Bitcoin reached a new all-time high of approximately US$126,000 (A$192,470) in early October 2025 before retracing alongside broader risk assets, declining approximately 38% over the financial year to trade around US$58,800 (A$84,900) at 30 June 2026 (30 June 2025: ~US$107,300 or A$163,700). Despite the softer price, the structural foundations of the asset class continued to strengthen with the approval of the GENIUS Act stablecoin framework in the U.S and the ASIC's updated INFO 225 guidance in Australia, providing further regulatory clarity to digital assets. These developments reflect the continued integration of digital assets into mainstream finance, notwithstanding short-term price volatility.

DigitalX Bitcoin ETF performed broadly in line with the market. The DigitalX Bitcoin ETF closed the financial year down 48.55%, consistent with movements in the underlying Bitcoin price. Assets under management also declined from A$52.7 million to A$31.7 million for BTXX.

While the company's core focus has been shifting toward active management of its Bitcoin treasury, the continued operation of BTXX demonstrates DigitalX's capability in managing institutional-grade digital asset investment products and positions the asset management business to benefit from the growing institutional adoption of Bitcoin over the medium term.

Sell My Shares

Sell My Shares continued to provide DigitalX with a stable operating revenue base during FY26, generating A$2.9 million in revenue. This represented the business's highest 12-month revenue result on record and a modest 20% increase on the prior year, compared with A$2.4 million in FY25.

The business continued to demonstrate the resilience of its operating model, completing more than 9,000 trades during FY26.

During FY26, Sell My Shares achieved several operational milestones, including record/near-record transaction volumes, improved processing efficiency and continued growth in automated workflows. The business also implemented new efficiencies across its customer onboarding, trade processing and administration functions, reducing manual handling and improving turnaround times. These initiatives have strengthened the platform's ability to scale while supporting margin improvement.

In FY27, Sell My Shares will focus on more targeted marketing activity, with an emphasis on defined customer segments and improved market positioning to support further growth. The business will also continue to invest in technology, automation and process improvements to further enhance operating efficiency and customer experience.

CORPORATE DEVELOPMENTS

In FY26 management acted decisively to streamline operations, reduce the Company's cost base and embed durable efficiencies across each division. These initiatives are now evident in its financial performance, with DigitalX delivering its first positive quarter of cash-flow of $308,000 from operations (Q4FY26) since June 2021. A clear inflection point in the Company's operating trajectory.

In parallel, the Company invested further capital in technology in its Sell My Shares division, strengthening the platform's capability, capacity and growth potential, and refined its corporate strategy around disciplined, complementary mergers and acquisitions intended to broaden earnings and support future growth. The leadership team was also reshaped to execute this strategy, with the appointment of Will Hamilton as General Manager and the transition of Leigh Travers to Executive Chairman, enhancing both operational accountability and Board-level oversight.

Collectively, these developments leave DigitalX a leaner, more focused and more commercially disciplined business than at any point in recent years.

LOOKING FORWARD

DigitalX enters FY27 in a materially stronger operational and financial position, well placed to convert the efficiencies achieved during FY26 into sustainable revenue growth and improved profitability. The Company has moved significantly closer to generating yield on its treasury position and retains its conviction in the long-term fundamentals of Bitcoin. Notwithstanding prevailing market sentiment, the Directors consider that accelerating global adoption and the continued maturation of regulatory frameworks reinforce Bitcoin's standing as a legitimate, institutional-grade asset class.

The Company sees a clear opportunity to scale the Sell My Shares business and intends to pursue this through targeted business development, strategic recruitment and ongoing investment in technology and automation, with the objective of building a more efficient and higher-margin platform.

DigitalX will also remain active and disciplined in evaluating merger and acquisition opportunities across the artificial intelligence, blockchain and broader technology sectors, prioritising opportunities that complement existing capabilities and offer durable, long-term growth. Supported by a stronger balance sheet and a clearly defined strategy, the Board is confident that the Company is well positioned to deliver value for shareholders in FY27 and beyond.

Significant changes in the state of affairs
On 8 July 2025, the company announced it had secured $20.697.057 million by way of private placement. Additionally Yat Siu
(Executive Chairman of Animoca Brands) and Hervé Larren (Advisor to David Bailey, CEO of BTC Inc.) were appointed to the Strategic Advisory Board.

On 18 July 2025, the company announced it had acquired 57.5 Bitcoin.

On 23 July 2025, the company announced it had acquired 74.73 Bitcoin.

On 19 August 2025, the company announced the appointment of William Hamilton as Chief Commercial Officer.

On 26 September 2025, the company announced the resignation of interim Chief Executive Officer Demetrios Christou and appointed William Hamilton as General Manager.

On 28 October 2025, the company announced the investment of $4,882,357 into Lime Street Capital SPC fund, run by Digital Assets Funds Management (DAFM). Additionally, the company announced it had acquired an additional 2 Bitcoin.

On 4 March 2026, the company announced that Non-Executive Chair Leigh Travers will transition to the role of Executive Chair.

During the March 2026 quarter, the Company further rebalanced its treasury and allocated US$6.16 million to USTB, a tokenised short-duration US Treasury fund managed by Invesco and tokenised by Superstate. The investment was funded through digital-asset sales and redemptions from external investment managers and had a value of approximately A$9 million at 30 June 2026.

On 26 June 2026, the Company announced an on-market share buy-back of up to 120,362,388 ordinary shares. The buy-back commenced after the reporting date.

There were no other significant changes in the state of affairs of the consolidated entity during the year ended 30 June 2026.

Risks
DigitalX operates in markets characterised by rapid technological change, evolving regulation, cyber risk and material digital asset price volatility. These factors can affect treasury holdings, product structures, custody arrangements, client offerings

and the resilience of core operating systems.

The Board and management oversee these risks through treasury monitoring, custody arrangements, regulatory compliance processes, service-provider due diligence and technology controls.

Key Risks	Impact	Mitigation
Price risk of digital assets	The consolidated entity holds digital assets as a balance sheet asset and manages digital assets on behalf of clients through the funds management business. Price volatility of digital assets may cause impact to the consolidated entity 's performance.	Price volatility is an inherent feature of digital asset markets. The company holds Bitcoin as the cornerstone of its treasury for the long-term and reviews its core positions for acquisitions or divestments during periods of heightened volatility, with management actively monitoring treasury holdings throughout. Digital assets held within the funds are subject to ongoing monitoring and oversight.
Safeguarding of digital assets	The emerging nature of digital assets gives rise to heightened risk around the security of those assets and the management of access to them.	The company and the funds engage a leading institutional-grade custodian, Bitgo and Kraken, to secure digital assets and manage access, with the objective to maximise the proportion of holdings kept in cold storage. The custodian also maintains its own insurance over digital asset balances, which proportionally to assets held in cold storage.
Blockchain technology	Blockchain technology is a young and rapidly evolving technology, and both the company's funds and product development business rely on it.	The company mitigates this risk through a range of measures, including employing staff experienced in digital assets and blockchain technology and supporting ongoing training and development, applying rigorous deployment processes for new products and conducting due diligence and testing on new blockchain service providers, including custodians, wallets, exchanges and smart contracting languages.
Regulatory regime around digital assets	Digital assets are an evolving asset class and the regulation regime around digital assets continues to change.	Where applicable, the company holds Australian Financial Services Licence authorisations through a Corporate Authorised Representative (CAR) structure for dealing in digital assets. We have maintained these authorisations since 2018, providing an established framework for operating within Australia's regulated financial services sector. The company takes a proactive approach to compliance and engagement with regulators, and continuously monitors developments in legislation and regulatory guidance, including new and proposed laws affecting digital assets and financial services. The company also actively engages directly with regulators and policymakers to provide industry feedback and contribute to the development of clear and effective regulatory frameworks. Most recently, the company responded to the ASIC Consultation Paper 381 on updates to its guidance on digital assets, including staking services.
Business continuity and cyber	As a technology business focussed on digital assets, the company faces increasing business continuity, cyber and IT risk, heightened by the	The company operates a cloud first technology model that reduces its reliance on physical office locations, supported by security practices

Key Risks	Impact	Mitigation
	ongoing shift to remote working and the use of software-as-a-service for key business applications.	appropriate to the size and nature of the organisation, including white labelled addresses and multifactor authentication.

Remuneration report (audited)
The remuneration report details the key management personnel remuneration arrangements for the consolidated entity, in accordance with the requirements of the Corporations Act 2001 and its Regulations.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including all directors.

Message from the Board of Directors
The directors present this Remuneration report, which forms part of the Directors' report for the financial year ended 30 June 2026.

The directors note that director and executive remuneration continues to be an area that receives stakeholder focus and scrutiny, as such the Remuneration report has been structured in an attempt to provide transparency and clarity to readers around the framework, policies and remuneration of DigitalX's directors and its executives.

The remuneration report is set out under the following main headings:
- Principles used to determine the nature and amount of remuneration
- Details of remuneration
- Service agreements
- Share-based compensation
- Additional disclosures relating to key management personnel

Principles used to determine the nature and amount of remuneration
For the year ended 30 June 2026, the Board of Directors ('the Board') as a whole determined and reviewed compensation arrangements for the Executive Team. The Board assessed the appropriateness of the nature and amount of emoluments of such officers on a periodic basis by reference to relevant employment market conditions with the overall objective of ensuring maximum shareholder benefit from the retention of a high-quality team. The objective of the company's remuneration framework was to ensure reward for performance was competitive and appropriate to the results delivered.

Base pay
Directors and executives are offered a competitive base salary. Base pay for executives is reviewed annually by the Board to ensure that individual executive's pay is competitive with the market and is also reviewed upon promotion or additional responsibilities.

There is no guarantee of base pay increases fixed in any executive or director contracts.

Commission
There is no entitlement to commissions-based remuneration.

Short term incentives (STI)

Share-based remuneration awards
On 18 August 2025, the General Manager was granted 5,000,000 options as part of his remuneration arrangements. The options vested immediately on grant and were not subject to performance or service conditions.

The following table sets out the terms and valuation assumptions applying to options granted to the General Manager during the year:

Item	Options issued to General Manager **18 August 2025**
Volatility (%)	92%
Risk-free interest rate (%)	3.32%
Expected life of option (years)	1.49 years
Exercise price per terms & conditions	$0.1500

Item	Options issued to General Manager **18 August 2025**
Underlying security spot price	$0.072
Grant date	18/08/2025
Expiry date	13/02/2027
Valuation per right	$0.01735
Number issued	5,000,000
Vesting condition	No vesting conditions. Vested on grant date.
Valuation methodology	Black Scholes

Relationship between the remuneration policy and company performance
The Board seeks to align the interests of the Executive Team with those of the shareholders when setting future short and long-term benefits. For the year ended 30 June 2026 the total remuneration is reflective of the remuneration strategy with adjustments made to reflect the current state of the consolidated entity and the change in performance from the previous year, this is evident from the relationship between:

- Total KMP reported remuneration decreased 64% from $2,321,728 to $829,835, primarily reduction in directors during the year and no options issued to directors in FY26. Total base remuneration (including other benefits) was up 56% from $477,285 to $743,085. Share based payment remuneration was down from $2,024,092 to $86,750 .

The consolidated entity is not yet at stage of its development where it considers benchmark returns against an ASX peer group (blockchain focused) relevant based on limited inclusions and comparable data.

Non-executive directors
Non-executive directors remuneration arrangements include compensation in the form of annual directors' fees in accordance with their relevant service agreement. The non-executive directors from time to time may receive incentive compensation in the form of share-based payments (as approved by shareholders). The maximum aggregate directors fee pool limit is $350,000 which was approved on 21 November 2019.

For the year ended 30 June 2026, all non-executive directors received a base fee of $AUD50,000 exclusive of entitlements. The chairman is entitled to an additional $AUD25,000 for fulfilling the duties of the chair.

Amounts payable to director-controlled entities for services provided by directors for the year ending 30 June 2026 is detailed in the 'Details of remuneration' table of this report. The consolidated entity may carry out consulting activities with the directors on an arm's length basis in the normal course of business.

Future remuneration developments
The directors note at last year's annual general meeting the remuneration report passed with 84.83% on a poll and there were no comments on the remuneration report. There are no future developments planned.

Use of remuneration consultants
During the financial year ended 30 June 2026 the consolidated entity, did not engage the services of a remuneration consultant.

Details of remuneration
Key Management Personnel

The Key Management Personnel ('KMP') of the consolidated entity consist of the Board and Executives. This is the case due to the size and scale of the consolidated entity's current operations. All the named persons held their current position for the whole or part of the financial year and since the end of the financial year unless otherwise stated.

KMP	**Position**	**Status**	**Term as KMP**
Peter Rubenstein	Non-Executive Director	Non-Executive KMP	Full Year
Leigh Travers	Executive Director and Chairman	Executive KMP	Full Year
Ieva Guoga	Non-Executive Director	Non-Executive KMP	Full Year
Demetrios Christou	Interim Chief Executive Officer	Executive KMP	Ceased 26 September 2025
William Hamilton	General Manager	Executive KMP	Appointed Chief Commercial Officer 19 August 2025 and

appointed as General Manager 26 September 2025

Amounts of remuneration

Details of the remuneration of key management personnel of the consolidated entity are set out in the following tables.

	Short-term benefits			Post-employment benefits	Long-term benefits	Share-based payments		
2026	**Cash salary and fees $**	**Director Fees $**	**Other benefits $**	**Super-annuation $**	**Long service leave $**	**Options and performance Rights $**	**Reversal of equity settled $**	**Total $**
Non-Executive Directors:								
Peter Rubinstein	45,833	-	-	5,500	-	-	-	51,333
Ieva Guoga	-	55,992	-	-	-	-	-	55,992
Leigh Travers	-	142,307	-	-	-	-	-	142,307
Other Key Management Personnel:								
Demetrios Christou [1]	192,107	-	-	21,346	-	-	-	213,453
Will Hamilton	223,214	-	30,000	26,786	-	86,750	-	366,750
	461,154	198,299	30,000	53,632	-	86,750	-	829,835

[1] Resigned 26 September 2025.

	Short-term benefits			Post-employment benefits	Long-term benefits	Share-based payments		
2025	**Cash salary and fees $**	**Director Fees $**	**Other benefits $**	**Super-annuation $**	**Long service leave $**	**Options and performance rights[4] $**	**Reversal of equity settled $**	**Total $**
Non-Executive Directors:								
Toby Hicks	-	65,726	-	7,558	-	192,260	-	265,544
Peter Rubinstein	-	50,000	-	5,750	-	192,260	-	248,010
Greg Dooley	60,000	39,443	-	11,436	-	192,260	-	303,139
Davide Bosio	-	22,984	-	2,643	-	369,097	-	394,724
Ieva Guoga	-	7,075	-	-	-	462,625	-	469,700
Leigh Travers	-	11,270	-	-	-	462,625	-	473,895
Other Key Management Personnel:								
Lisa Wade	63,460	-	-	-	-	28,307	(179,649)	(87,882)
Demetrios Christou	116,538	-	-	13,402	-	124,658	-	254,598
	239,998	196,498	-	40,789	-	2,024,092	(179,649)	2,321,728

	30 June 2026 $AUD	30 June 2025 $AUD	30 June 2024 $AUD	30 June 2023 $AUD	30 June 2022 $AUD
Revenue and other income from operations	4,650,193	5,060,014	3,609,833	2,293,767	2,536,586
Net profit/(loss) before tax	(1,917,979)	(5,977,982)	(4,792,901)	(7,584,749)	(2,839,468)
Total reported in remuneration report	454,414	2,321,728	683,303	948,977	856,560
Remuneration – base	454,414	477,285	549,190	761,481	787,965
Remuneration - at risk	86,338	88,462	96,513	167,496	68,594

	30 June 2026 Cents	30 June 2025 Cents	30 June 2024 Cents	30 June 2023 Cents	30 June 2022 Cents
Basic earnings/(loss) per share	(0.130)	(0.590)	(0.610)	(1.020)	(0.380)
Diluted earnings/(loss) per share	(0.130)	(0.590)	(0.610)	(1.020)	(0.380)
Share price at the start of year	4.100	4.100	4.100	2.600	4.900
Share price at the end of year	7.500	4.100	4.100	4.100	2.600

The proportion of remuneration linked to performance and the fixed proportion are as follows:

	Fixed remuneration		At risk - STI		At risk - LTI	
Name	2026	2025	2026	2025	2026	2025
Non-Executive Directors:						
Peter Rubinstein	100%	100%	-	-	-	-
Ieva Guoga	100%	100%	-	-	-	-
Leigh Travers	100%	100%	-	-	-	-
Other Key Management Personnel:						
Lisa Wade (resigned 3 September 2024)	-	69%	-	31%	-	-
Demetrios Christou (resigned 26/09/25)	-	65%	-	-	-	-
Will Hamilton (appointed 19 August 2025)	100%	-	-	-	-	-

Service agreements
Remuneration and other terms of employment for key management personnel are formalised in service agreements. Details of these agreements are as follows:

Name:	Leigh Travers
Title:	Executive Chair
Agreement commenced:	4 March 2026
Term of agreement:	Mr Leigh Travers was appointed Executive Chair effective 4 March 2026 under an ongoing service agreement. Either party may terminate the agreement by providing six weeks' notice. The Company may terminate the agreement immediately for cause.
Details:	Mr Travers receives fixed remuneration of $16,500 plus GST per month, equivalent to $198,000 plus GST per annum, in addition to his existing Chair fee. No short-term or long-term incentives were granted in connection with his appointment. Any future equity-based remuneration will be subject to the Company's incentive plan rules and, where applicable, shareholder approval.

Name:	William Hamilton
Title:	General Manager
Agreement commenced:	18 August 2025
Term of agreement:	Mr William Hamilton was appointed Chief Commercial Officer on 18 August 2025 and subsequently appointed General Manager effective 26 September 2025. Mr Hamilton is employed under an ongoing service agreement. Either party may terminate the

	agreement by providing six weeks notice written notice. The Company may terminate the agreement immediately for cause.
Details:	Mr Hamilton receives fixed annual remuneration of $232,143 exclusive of superannuation. In connection with his appointment, Mr Hamilton was granted 5,000,000 options with an exercise price of $0.15 each, expiring on 13 February 2027. The options vested immediately and had a total grant-date fair value of $86,750. Mr Hamilton may also be eligible to participate in future short-term and long-term incentive arrangements, subject to the Company's incentive plan rules and, where applicable, shareholder approval.

Under the agreements above, the company, in its absolute discretion acting reasonably, can assign and transfer the employment to any of the company's Related Bodies Corporate.

Key management personnel have no entitlement to termination payments in the event of removal for misconduct.

Share-based compensation

Issue of shares
There were no shares issued to directors and other key management personnel as part of compensation during the year ended 30 June 2026.

Options
Details of options over ordinary shares granted and vested for directors and other key management personnel as part of compensation during the year ended 30 June 2026 are set out below:

Name	Number of options granted	Grant date	Vesting date and exercisable date	Expiry date	Exercise price	Fair value per option at grant date	% vested %	Max value yet to vest $
Peter Rubenstein	10,000,000	31 January 2025	31 January 2025	31 January 2027	$0.100	$0.019	100.00%	-
Demetrios Christou	2,000,000	7 March 2025	7 March 2025	7 March 2027	$0.100	$0.015	100.00%	-
Leigh Travers	10,000,000	16 May 2025	16 May 2025	16 May 2030	$0.100	$0.460	100.00%	-
Ieva Guoga	10,000,000	16 May 2025	16 May 2025	16 May 2030	$0.100	$0.460	100.00%	-
Will Hamilton	5,000,000	18 August 2025	18 August 2025	13 February 2027	$0.150	$0.017	100.00%	-

Options granted carry no dividend or voting rights.

Performance rights
No performance rights were granted during the year ended 30 June 2026.

All performance rights previously on issue were either exercised or forfeited during the financial year ended 30 June 2026. Accordingly, no performance rights were outstanding as at 30 June 2026 (30 June 2025: 5,182,352).

Additional disclosures relating to key management personnel

Shareholding
The number of shares in the company held during the financial year by each director and other members of key management personnel of the consolidated entity, including their personally related parties, is set out below:

30 June 2026	Balance at the start of the year	Received as part of remuneration	Additions	Net other changes	Balance at the end of the year
Ordinary shares					
Peter Rubinstein	52,251,590	-	1,351,351	-	53,602,941
Ieva Guoga	6,225,243	-	1,351,351	-	7,576,594
Leigh Travers	1,656,915	-	1,343,085	-	3,000,000

30 June 2026	Balance at the start of the year	Received as part of remuneration	Additions	Net other changes	Balance at the end of the year
Will Hamilton	-	-	2,837,838	-	2,837,838
Total	60,133,748	-	6,883,625	-	67,017,373

Option holding
The number of options over ordinary shares in the company held during the financial year by each director and other members of key management personnel of the consolidated entity, including their personally related parties, is set out below:

30 June 2026	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
Options over ordinary shares					
Peter Rubinstein	10,000,000	-	-	-	10,000,000
Demetrios Christou [1]	2,500,000	-	-	-	2,500,000
Ieva Guoga	10,000,000	-	-	-	10,000,000
Leigh Travers	10,000,000	-	-	-	10,000,000
Will Hamilton	-	5,000,000	-	-	5,000,000
	32,500,000	5,000,000	-	-	37,500,000

[1] Resigned 26 September 2025. Number held at date of resignation.

Performance rights holding
The number of performance rights over ordinary shares in the company held during the financial year by each director and other members of key management personnel of the consolidated entity, including their personally related parties, is set out below:

30 June 2026	Balance at the start of the year	Granted	Vested	Expired/ forfeited/ other	Balance at the end of the year
Performance rights over ordinary shares					
Demetrios Christou (resigned 26 September 2025)	1,474,359	-	-	(1,474,359)	-
	1,474,359	-	-	(1,474,359)	-

Loans to key management personnel
No loans were made to, or outstanding in respect of, any Director or other Key Management Personnel of the Group during the financial year ended 30 June 2026.

Other transactions with key management personnel and their related parties
During the year, the consolidated entity paid Leigh Consulting Pty Ltd, an entity controlled by Executive Director Leigh Travers, $142,307 for director services.

During the year, the Group incurred advisory fees of $620,912 payable to Animoca Brands Limited pursuant to an advisory agreement dated 7 July 2025 as part of the $20.7m placement. Leigh Travers, Executive Chairman of DigitalX Limited, also held a position as Director within the Capital Markets team at Animoca Brands. The transaction was undertaken in the ordinary course of business and on commercial terms.

Future remuneration developments
The directors note at last year's Annual General Meeting the Remuneration report passed with 84.83% voting for its adoption and there were no comments on the Remuneration Report. There are no future developments planned.

This concludes the remuneration report, which has been audited.

Meetings of directors
The number of meetings of the company's Board of Directors ('the Board') and the Risk Committee held during the year ended 30 June 2026, and the number of meetings attended by each director and/or committee member were:

	Full Board	
	Attended	Held
Peter Rubinstein	11	11
Ieva Guoga	11	11
Leigh Travers	11	11

Held: represents the number of meetings held during the time the director or committee member held office.

Shares under option
Unissued ordinary shares of DigitalX Limited under option at the date of this report are as follows:

Grant date	Expiry date	Exercise price	Number under option
11/04/2022	11/04/2027	$0.091	1,415,094
12/05/2023	12/05/2027	$0.100	3,165,088
03/12/2024	31/01/2029	$0.000	10,000,000
31/01/2025	31/01/2027	$0.100	30,000,000
15/12/2024	06/02/2027	$0.100	25,000,000
06/02/2025	06/02/2027	$0.100	2,000,000
07/03/2025	07/03/2027	$0.100	2,500,000
16/05/2025	16/05/2030	$0.100	20,000,000
18/08/2025	13/02/2027	$0.150	5,000,000
05/09/2025	26/03/2027	$0.150	139,844,789
27/11/2025	02/06/2027	$0.150	20,000,000
			258,924,971

No person entitled to exercise the options had or has any right by virtue of the option to participate in any share issue of the company or of any other body corporate.

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

Shares issued on the exercise of performance rights
There were no ordinary shares of DigitalX Limited issued on the exercise of performance rights during the year ended 30 June 2026 and up to the date of this report.

Indemnity and insurance of officers and auditors
During the financial year, the company paid a premium in respect of a contract ensuring the Directors, secretary and officers of the company and of any related body corporate against a liability incurred as such a Director, Secretary or Officer to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

The liabilities insured are legal costs that may be incurred in defending civil or criminal proceedings that may be brought against the officers in their capacity as officers of entities in the consolidated entity, and any other payments arising from liabilities incurred by the officers in connection with such proceedings. This does not include such liabilities that arise from conduct involving a wilful breach of duty by the officers or the improper use of their position or of information to gain advantage for themselves or someone else or to cause detriment to the company. It is not possible to apportion the premium between amounts relating to the insurance against legal costs and those relating to other liabilities.

The company has executed a Deed of Protection for each of the Directors. The company has not otherwise, during or since the financial year, indemnified or agreed to indemnify an officer or auditor of the company or of any related body corporate against a liability incurred as such an officer or auditor.

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

Matters subsequent to the end of the financial year
On 26 June 2026, the Company announced an on-market share buy-back of up to 120,362,388 ordinary shares. The buy-back is expected to commence on or after 13 July 2026 and continue until 31 December 2026. No shares had been repurchased as at 30 June 2026. Accordingly, no adjustment has been recognised in these financial statements.

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.

Coin	Number of coins held at 30 June 2026	$AUD Spot price at 30 June 2026	$AUD Spot price at 31 August 2026	$AUD Pro-forma impact
BTC	364.00	85,251	109,530	8,837,724

Non-audit services
Details of the amounts paid or payable to the auditor for non-audit services provided during the financial year by the auditor are outlined in note 24 to the financial statements.

	Consolidated 2026 $	2025 $
Other services - BDO Services Pty Ltd		
Tax compliance	49,000	54,625
Tax advice	-	23,759
	49,000	78,384

The directors are satisfied that the provision of non-audit services during the financial year, by the auditor (or by another person or firm on the auditor's behalf), is compatible with the general standard of independence for auditors imposed by the Corporations Act 2001.

The directors are of the opinion that the services as disclosed in note 24 to the financial statements do not compromise the external auditor's independence requirements of the Corporations Act 2001 for the following reasons:
- all non-audit services have been reviewed and approved to ensure that they do not impact the integrity and objectivity of the auditor; and
- none of the services undermine the general principles relating to auditor independence as set out in APES 110 Code of Ethics for Professional Accountants (including Independence Standards) issued by the Accounting Professional and Ethical Standards Board, including reviewing or auditing the auditor's own work, acting in a management or decision-making capacity for the company, acting as advocate for the company or jointly sharing economic risks and rewards.

Officers of the company who are former partners of BDO Audit Pty Ltd
There are no officers of the company who are former partners of BDO Audit Pty Ltd.

Auditor's independence declaration
A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

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

Rounding of amounts

The Company is an entity to which the ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183 applies. Amounts in this Directors' Report have been rounded off in accordance with that instrument to the nearest thousand dollars, unless otherwise stated.

The Directors' Report is signed in accordance with a resolution of the Directors made pursuant to Section 298(2) of the Corporations Act 2001.

On behalf of the directors.

Chair

31 August 2026

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Australia

DECLARATION OF INDEPENDENCE BY JACKSON WHEELER TO THE DIRECTORS OF DIGITALX LIMITED

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

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

This declaration is in respect of DigitalX Limited and the entities it controlled during the period.

Jackson Wheeler

Director

BDO Audit Pty Ltd

Perth

31 August 2026

General information

The financial statements cover DigitalX Limited as a consolidated entity consisting of DigitalX Limited and the entities it controlled at the end of, or during, the year. The financial statements are presented in Australian dollars, which is DigitalX Limited's functional and presentation currency.

DigitalX Limited is incorporated and domiciled in Australia. Its registered office and principal place of business is:

Suite 2, Level 4, 66 Kings Park Road
West Perth WA 6005

A description of the nature of the consolidated entity's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 31 August 2026. The directors have the power to amend and reissue the financial statements.

	Note	2026 $	2025 $
Revenue from operations	4	3,630,191	3,827,150
Other income	5	1,020,002	1,232,864
Expenses			
Professional and consultancy fees	6	(672,129)	(909,597)
Corporate expenses		(66,272)	(85,035)
Advertising, media and investor relations		(752,819)	(730,064)
Employee benefits expense		(2,123,126)	(3,066,433)
Share-based payments	31	(480,917)	(2,819,709)
Depreciation and amortisation		(171,288)	(185,024)
Realised and unrealised foreign exchange losses		(32,560)	(3,426)
Fair value movement of financial assets		(318,785)	-
Finance costs	8	(21,049)	(33,653)
Other expenses	7	(1,443,117)	(1,582,983)
Increase in net assets attributable to unit holders	17	47,083	(121,812)
Fund management expenses		(533,193)	(1,500,260)
Loss before income tax expense		(1,917,979)	(5,977,982)
Income tax expense	9	-	-
Loss after income tax expense for the year attributable to the owners of DigitalX Limited	20	(1,917,979)	(5,977,982)
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Fair value (decrease)/increase in digital asset holdings, net of tax		(29,663,615)	18,872,686
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of operations		865,467	(73,278)
Other comprehensive (loss)/income for the year, net of tax		(28,798,148)	18,799,408
Total comprehensive income/(loss) for the year attributable to the owners of DigitalX Limited		(30,716,127)	12,821,426
		Cents	**Cents**
Basic loss per share	30	(0.13)	(0.59)
Diluted loss per share	30	(0.13)	(0.59)

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

	Note	2026 $	2025 $
Assets			
Current assets			
Cash and cash equivalents	10	14,454,227	3,019,748
Trade and other receivables	11	738,068	1,375,290
Digital assets	14	35,642,088	83,185,838
Other current assets		266,533	356,355
Financial assets at fair value through profit or loss	12	9,048,611	-
Investments	13	497,720	497,720
Total current assets		60,647,247	88,434,951
Non-current assets			
Property, plant and equipment		2,386	8,972
Right-of-use assets		137,507	212,510
Intangibles	15	1,919,300	2,008,988
Deferred tax asset	9	760,282	-
Total non-current assets		2,819,475	2,230,470
Total assets		63,466,722	90,665,421
Liabilities			
Current liabilities			
Trade and other payables	16	1,049,465	882,993
Lease liabilities		86,537	75,683
Net assets attributable to unit holders	17	4,707,623	12,203,574
Total current liabilities		5,843,625	13,162,250
Non-current liabilities			
Lease liabilities		80,953	167,491
Deferred tax	9	-	9,398,517
Total non-current liabilities		80,953	9,566,008
Total liabilities		5,924,578	22,728,258
Net assets		57,542,144	67,937,163
Equity			
Contributed equity	18	99,086,188	81,004,758
Reserves	19	14,203,170	40,761,640
Accumulated losses	20	(55,747,214)	(53,829,235)
Total equity		57,542,144	67,937,163

The above consolidated statement of financial position should be read in conjunction with the accompanying notes

	Issued capital $	Reserves $	Accumulated losses $	Total equity $
Balance at 1 July 2024	65,675,698	19,661,336	(48,308,761)	37,028,273
Loss after income tax expense for the year	-	-	(5,977,982)	(5,977,982)
Other comprehensive income for the year, net of tax	-	18,799,408	-	18,799,408
Total comprehensive income for the year	-	18,799,408	(5,977,982)	12,821,426
Transactions with owners in their capacity as owners:				
Contributions of equity, net of transaction costs (note 18)	15,229,060	-	-	15,229,060
Share-based payments (note 31)	100,000	2,719,709	-	2,819,709
Fair value of options granted, recorded as share issue costs (note 19)	-	38,695	-	38,695
Share-based payment reserve transferred to accumulated losses on expiry of warrants and options (note 19)	-	(457,508)	457,508	-
Balance at 30 June 2025	81,004,758	40,761,640	(53,829,235)	67,937,163

	Issued capital $	Reserves $	Accumulated losses $	Total equity $
Balance at 1 July 2025	81,004,758	40,761,640	(53,829,235)	67,937,163
Loss after income tax expense for the year	-	-	(1,917,979)	(1,917,979)
Other comprehensive loss for the year, net of tax	-	(28,798,148)	-	(28,798,148)
Total comprehensive loss for the year	-	(28,798,148)	(1,917,979)	(30,716,127)
Transactions with owners in their capacity as owners:				
Contributions of equity, net of transaction costs (note 18)	17,755,105	2,085,086	-	19,840,191
Share-based payments (note 31)	-	480,917	-	480,917
Conversion of performance rights to ordinary shares	326,325	(326,325)	-	-
Balance at 30 June 2026	99,086,188	14,203,170	(55,747,214)	57,542,144

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes

DigitalX Limited
Consolidated statement of cash flows
For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		3,012,209	2,636,898
Payments to suppliers and employees (inclusive of GST)		(5,341,355)	(7,417,216)
		(2,329,146)	(4,780,318)
R&D tax incentive received	5	335,360	374,861
Interest received		153,455	58,448
Receipts for security deposits		29,909	-
Interest paid on lease liability		(17,733)	(23,945)
Net cash used in operating activities	29	(1,828,155)	(4,370,954)
Cash flows from investing activities			
Payments for investments		(4,882,357)	(769,627)
Proceeds from sale of investments		-	819,051
Payments for purchase of digital assets	14	(20,111,811)	(11,519,700)
Proceeds from sale of digital assets	14	21,043,686	9,444,315
Net cash used in investing activities		(3,950,482)	(2,025,961)
Cash flows from financing activities			
Proceeds from issue of shares and warrants	18	20,755,592	12,204,573
Share issue transaction costs	18	(785,925)	(156,955)
Payments for redemptions of units in funds		(2,579,563)	(8,619,392)
Principal elements of lease payments		(75,683)	(65,878)
Net cash from financing activities		17,314,421	3,362,348
Net increase/(decrease) in cash and cash equivalents		11,535,784	(3,034,567)
Cash and cash equivalents at the beginning of the financial year		3,019,748	6,054,713
Foreign exchange movement in cash		(101,305)	(398)
Cash and cash equivalents at the end of the financial year	10	14,454,227	3,019,748

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Basis of preparation

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

Material accounting policies
Basis of preparation
The financial report is a general-purpose financial report which has been prepared in accordance with Australian Accounting Standards (AASBs) and interpretations issued by the Australian Accounting Standards Board (AASB) and the Corporations Act 2001. All amounts are presented in Australian Dollars, unless otherwise noted.

Compliance with IFRS
The financial report of the consolidated entity also complies with International Financial Reporting Standards ('IFRS') as issued by the International Accounting Standards Board (IASB).

Rounding of amounts

The Company is an entity to which the ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183 applies. Amounts in the financial statements have been rounded off in accordance with that instrument to the nearest thousand dollars, unless otherwise stated

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the consolidated entity for the annual reporting period ended 30 June 2026. The consolidated entity's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the consolidated entity, are set out below.
AASB 18 Presentation and Disclosure in Financial Statements
This standard is applicable to annual reporting periods beginning on or after 1 January 2027 and early adoption is permitted. The standard replaces IAS 1 'Presentation of Financial Statements', with many of the original disclosure requirements retained and there will be no impact on the recognition and measurement of items in the financial statements. But the standard will affect presentation and disclosure in the financial statements, including introducing five categories in the statement of profit or loss and other comprehensive income: operating, investing, financing, income taxes and discontinued operations. The standard introduces two mandatory sub-totals in the statement: 'Operating profit' and 'Profit before financing and income taxes'. There are also new disclosure requirements for 'management-defined performance measures', such as earnings before interest, taxes, depreciation and amortisation ('EBITDA') or 'adjusted profit'. The standard provides enhanced guidance on grouping of information (aggregation and disaggregation), including whether to present this information in the primary financial statements or in the notes. The consolidated entity will adopt this standard from 1 July 2027 and it is expected that there will be a significant change to the layout of the statement of profit or loss and other comprehensive income

Note 2. Critical accounting judgements, estimates and assumptions

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in developing and applying accounting policies
The following are the critical judgements, apart from those involving estimations (see notes below), that the directors have made in the process of applying the consolidated entity's accounting policies and that have the most significant effect on the amounts recognised in the consolidated financial statements.

- Revenue recognition (note 4)
- Digital assets, including fair value of digital assets (note 14)
- Fair value assets at fair value through profit or loss (note 12)
- Fair value of investments (note 13)
- Consolidation of DigitalX Funds (note 27)

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Key sources of estimation uncertainty
The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.
• Valuation of share-based payments (note 31)
• Impairment testing of goodwill (note 15)

Going concern
At the date of this report the consolidated entity has a strong working capital position and its cash flow forecast indicates that it expects to be able to meet its minimum commitments and working capital requirements for the twelve-month period from the date of signing the financial report.

Presentation and functional currency
Presentation currency
The consolidated financial report is presented in Australian Dollars.

Functional currency
The individual financial statements of each entity are presented in the currency of the primary economic environment in which the entity operates (its functional currency). For the purpose of the consolidated financial statements, the results and financial position of each group entity are expressed in Australian dollars ('$AUD'), which is the functional currency of the company and the presentation currency for the consolidated financial statements. Due to the nature of these activities for all entities in the consolidated entity the functional currency has been determined to be $AUD.

In preparing the financial statements of each individual group entity, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date.

Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Current and non-current classification
An asset is current when it is:
• expected to be realised or intended to be sold or consumed in normal operating cycle;
• held primarily for the purpose of trading;
• expected to be realised within twelve months after the reporting period; or
• cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.
• digital assets - refer to note 14.

The consolidated entity classifies all other assets as non-current.

A liability is current when it is:
• expected to be settled in normal operating cycle;
• held primarily for the purpose of trading;
• due to be settled within twelve months after the reporting period; or
• there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The consolidated entity classifies all other liabilities as non-current.

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Significant judgement – Classification of Superstate USTB

Management assessed whether USTB should be classified as a digital asset, intangible asset or financial asset. Management concluded that USTB represents an ownership interest in an investment fund holding financial assets and therefore falls within the scope of AASB 9 Financial Instruments.

Historical cost convention
The consolidated financial report has been prepared under the historical cost convention, except for digital assets that are measured at fair value at the end of each reporting period, as explained in the accounting policies below. Cost is based on the fair value of the consideration given in exchange for assets.

Note 3. Operating segments

Identification of reportable operating segments
AASB 8 requires operating segments to be identified based on internal reports about components of the consolidated entity that are regularly reviewed by the Chief Operating Decision Maker in order to allocate resources to the segment and to assess its performance.

Based on the information used for internal reporting purposes by the Chief Operating Decision Maker (CODM), being the Board, which makes strategic decisions, at 30 June 2026 the consolidated entity operated two segments, Product Development, Asset Management and Other. There have been no changes to operating segments from the corresponding period ended 30 June 2025.

Segment description
Sell My Shares ('SMS')
The consolidated entity provides share brokerage services via its Sell My Shares platform (SMS).

Asset Management ('AM')
The AM division was setup in 2018 to give high net worth and institutional investors access to a portfolio of digital assets. DigitalX operates one fund focused on digital assets, the DigitalX spot Bitcoin ETF ('ASX:BTXX').

Other
Amounts disclosed as other, primarily relate to consolidated entity-wide functions including governance, finance, legal, risk management, company secretarial and management of the corporate entity. This is not a segment as defined under AASB 8.

Segment performance and position

Consolidated - 2026	Sell My Shares $	Asset management $	Other $	Total $
Revenue				
Segment revenue	2,918,575	337,864	373,752	3,630,191
Total revenue	2,918,575	337,864	373,752	3,630,191
Segment result	976,144	(667,491)	(2,081,276)	(1,772,623)
Interest expense				(21,151)
Depreciation and amortisation				(171,288)
Decrease in net assets attributable to unit holders				47,083
Loss before income tax expense				(1,917,979)
Income tax expense				-
Loss after income tax expense				(1,917,979)
Assets				
Segment assets	2,636,737	306,969	60,523,016	63,466,722
Total assets				63,466,722
Liabilities				

Note 3. Operating segments (continued)

Consolidated - 2026	**Sell My Shares $**	**Asset management $**	**Other $**	**Total $**
Segment liabilities	153,724	70,391	5,700,463	5,924,578
Total liabilities				5,924,578

Consolidated - 2025	**Sell My Shares $**	**Asset management $**	**Other $**	**Total $**
Revenue				
Segment revenue	2,381,995	642,421	802,734	3,827,150
Intersegment revenue	-	-	-	-
Total revenue	2,381,995	642,421	802,734	3,827,150
Segment result	(733,663)	(1,273,392)	(3,630,438)	(5,637,493)
Interest expense				(33,653)
Depreciation and amortisation				(185,024)
Decrease in net assets attributable to unit holders				(121,812)
Loss before income tax expense				(5,977,982)
Income tax expense				-
Loss after income tax expense				(5,977,982)
Assets				
Segment assets	2,294,299	341,660	88,029,462	90,665,421
Total assets				90,665,421
Liabilities				
Segment liabilities	111,532	77,137	22,539,589	22,728,258
Total liabilities				22,728,258

Revenue earned from external customers by geography and major customer information is not able to be disclosed as the information is not available to the consolidated entity.

For the purpose of segment reporting, the Asset Management segment does not include the operating results, segment assets or segment liabilities of the DigitalX BTC Fund as the CODM reviews the Funds on a fair value basis of the consolidated entity's interest in the fund. The DigitalX Fund and Real World Assets Tokenisation Fund were wound up during the 2025 financial year.

Note 4. Revenue from operations

	Consolidated 2026 $	**Consolidated 2025 $**
Asset management fee revenue	337,864	642,421
Brokerage fee revenue	2,918,575	2,381,995
Rewards from staked Solana	373,752	796,394
Rewards from staked Ethereum	-	6,340
Revenue from operations	3,630,191	3,827,150

Note 4. Revenue from operations (continued)

Disaggregation of revenue
The disaggregation of revenue from contracts with customers is as follows:

	Consolidated 2026 $	Consolidated 2025 $
Geographical regions		
Australia	3,256,439	3,024,416
Revenue not classified as revenue from contracts with customers under AASB 15	373,752	802,734
	3,630,191	3,827,150
Timing of revenue recognition		
Services transferred at a point in time	3,256,439	3,024,416
Revenue not classified as revenue from contracts with customers under AASB 15	373,752	802,734
	3,630,191	3,827,150

Accounting policy for revenue recognition
The consolidated entity recognises revenue as follows:

Asset management fee revenue
Revenue from contracts with clients is recognised when there is a right to invoice the client at an amount that reflects the consideration to which the consolidated entity expects to be entitled in exchange for those services. This method corresponds directly with the delivery of performance obligations by the consolidated entity to its clients.

Management fees are based on a percentage of the portfolio value of the fund and calculated in accordance with the Investment Management Agreement or Constitution.

Performance fee arrangements give rise to variable consideration. An estimate of the variable consideration is recorded when it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. The consolidated entity's entitlement to a performance fee for any given performance period is dependent on outperforming certain hurdles.

Brokerage fee revenue
Revenue from brokerage is recognised at a point in time once the sale has been completed as this is the point the Group's performance obligations have been fulfilled.

Note 5. Other income

	Consolidated 2026 $	Consolidated 2025 $
Interest received	204,349	98,018
R&D tax incentive income	335,360	374,861
BTXX distribution income	-	725,031
Bricklet income	30,986	30,611
Other income	449,307	4,343
Other income	1,020,002	1,232,864

Note 6. Professional and consultancy fees

	Consolidated 2026 $	2025 $
Legal fees	107,857	187,233
Consulting fees	278,557	500,829
Tax consulting fees	95,058	98,903
Audit fees	190,657	122,632
	672,129	909,597

Note 7. Other expenses

	Consolidated 2026 $	2025 $
Regulatory, licensing and compliance	845,100	821,060
Occupancy	198,109	294,897
Other expenses	399,908	467,026
	1,443,117	1,582,983

Note 8. Expenses

	Consolidated 2026 $	2025 $
Loss before income tax includes the following specific expenses:		
Finance costs		
Interest and finance charges paid/payable	2,967	4,362
Interest charges paid/payable on lease liabilities	18,082	29,291
Finance costs expensed	21,049	33,653
Superannuation expense		
Defined contribution superannuation expense	183,561	264,445

Note 9. Income tax

	Consolidated 2026 $	2025 $
Income tax expense		
Current tax expense	-	-
Deferred tax expense	-	-
Aggregate income tax expense	-	-
Numerical reconciliation of income tax expense and tax at the statutory rate		
Loss before income tax expense	(1,917,979)	(5,977,982)
Tax at the statutory tax rate of 25%	(479,495)	(1,494,496)
Tax effect amounts which are not deductible/(taxable) in calculating taxable income:		

Note 9. Income tax (continued)

	Consolidated 2026 $	Consolidated 2025 $
Non-deductible share-based payment	120,229	730,986
Assessable income not recognised through profit & loss	(1,715,313)	5,330,329
Other	(36,302)	3,899
Effect of different tax rates of subsidiaries operating in other jurisdictions	-	4
Unrealised Movement in Unit Holder Liability (non-assessable)	(11,771)	-
Non Deductible Entertainment	4,061	-
Unrealised (gains)/losses - Fair Value Movement	(30,273)	-
Tax losses and other timing differences not recognised	2,148,864	(4,570,722)
Income tax expense	-	-

	Consolidated 2026 $	Consolidated 2025 $
Deferred tax asset		
The balance comprises temporary differences attributable to:		
Tax losses	4,111,440	1,373,757
Employee benefits	48,134	41,403
Leases	41,873	60,793
Accrued expenses	75,422	59,699
Blackhole deductions	55,057	84,872
Revaluation of digital assets at fair value through other comprehensive income	760,282	-
Deferred tax asset not recognised	(4,331,926)	(1,620,524)
Deferred tax asset	760,282	-

	Consolidated 2026 $	Consolidated 2025 $
Deferred tax liability		
Deferred tax liability comprises temporary differences attributable to:		
Revaluation of digital assets at fair value through other comprehensive income	-	9,397,874
Other	-	643
Deferred tax liability	-	9,398,517

	Consolidated 2026 $	Consolidated 2025 $
Provision for income tax		
Provision for income tax	-	-

	Consolidated 2026 $	Consolidated 2025 $
Amounts recognised directly in equity		
Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited or credited to equity:		
Opening deferred tax liability	(9,397,874)	(5,729,781)

Note 9. Income tax (continued)

	Consolidated	
	2026	2025
	$	$
Movement recognised through other comprehensive income	10,158,156	(3,668,093)
Closing deferred tax asset/(liability)	760,282	(9,397,874)

Deferred tax assets and liabilities
As at 30 June 2026, the consolidated entity has tax losses available to be applied in the future periods in the Australia and the United States estimated to be $AUD16.5 million (2025: $AUD5.5 million) and $USD4.8 million (2025: $USD4.8 million) respectively. The losses in respect of the consolidated entity's operations in Hong Kong are immaterial. In addition, the consolidated entity has gross capital losses in Australia estimated at $AUD7.2 million at 30 June 2026 (2025: $AUD7.2 million).

The future recovery of these losses is subject to the consolidated entity satisfying the requirements imposed by the regulatory taxation authorities and passing the required continuity of ownership and same business test rules at the time the losses are expected to be utilised. Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

The carrying amount of recognised and unrecognised deferred tax assets are reviewed at each reporting date. Deferred tax assets recognised are reduced to the extent that it is no longer probable that future taxable profits will be available for the carrying amount to be recovered. Previously unrecognised deferred tax assets are recognised to the extent that it is probable that there are future taxable profits available to recover the asset.

In assessing the recoverability of deferred tax assets, management considers the consolidated entity's forecast taxable profits, the period over which deductible temporary differences are expected to reverse and the availability of carried-forward tax losses. During the year ended 30 June 2026, the consolidated entity recognised a deferred tax asset of $760,282 for deductible temporary differences for which management considers it probable that sufficient future taxable profits will be available.

Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised. Deferred tax assets relating to any remaining tax losses and temporary differences have not been recognised where the consolidated entity does not presently satisfy the recognition criteria. These assets may be recognised in future periods if sufficient future taxable profits become probable.

Estimates and judgement – taxation
Income taxes
The consolidated entity operates in a newly emerging industry and the application of taxation laws in relation to the consolidated entity's activities may change from time to time. Changes in the taxation laws or in assessments or interpretation or decisions in respect of, but not limited to the following, may have a significant impact on the consolidated entity's results:
• Jurisdiction in which and rates at which income is taxed;
• Jurisdiction in which and rates at which expenses are deductible;
• The nature of income taxes levied, for example whether taxes are assessed on the revenue account or on the capital account;
• Requirements to file tax returns; and
• The availability of credit for taxes paid in other jurisdictions, for example through the operation of double taxation treaties.

In recognition of the limited trading and tax history of the consolidated entity, management do not consider there is sufficient evidence of probability of the ability to utilise temporary differences and tax losses and hence no deferred tax asset has been recognised as at 30 June 2026 in relation to these assets. The consolidated entity will continue to assess the performance and may in the future recognise some or all of these assets.

The consolidated entity has taken the approach to calculate income tax expense on the basis that all revenue and expenses attributable to its operations are taxable in Australia and all revenue and expenses attributable to its foreign operations are immaterial.

Note 10. Cash and cash equivalents

	Consolidated	
	2026	2025
	$	$
Current assets		
Cash at bank	3,291,157	1,008,983
Term deposit	11,163,070	2,010,765
	14,454,227	3,019,748

Term deposit comprises cash held in a term deposit for a term of less than 90 days.

At 30 June 2026, the Group held three NAB term deposits totalling $11,163,070. The deposits bear interest at rates ranging from 1.40% to 4.95% per annum and have maturity dates between 27 July 2026 and 28 August 2026.

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Note 11. Trade and other receivables

	Consolidated	
	2026	2025
	$	$
Current assets		
Trade receivables	345,867	264,509
Less: Allowance for expected credit losses	-	-
	345,867	264,509
Other receivables	202,601	916,615
Deposits	65,562	74,132
	268,163	990,747
BAS receivable	124,038	120,034
	738,068	1,375,290

Other receivables is made up of the distribution funds receivable from the DigitalX Bitcoin ETF and the 18,152,805 Japanese Yen (AUD equivalent $161,460) from the Mt Gox settlement as announced on 16 December 2024, receivable at 30 June 2026.

Note 12. Financial assets at fair value through profit or loss

	Consolidated	
	2026	2025
	$	$
Current assets		
Investment in Superstate USTB Fund	9,048,611	-

Reconciliation
Reconciliation of the fair values at the beginning and end of the current and previous financial year are set out below:

Opening fair value	-	-
Additions	8,690,611	-
Disposals	(81,878)	-

Note 12. Financial assets at fair value through profit or loss (continued)

	Consolidated 2026 $	2025 $
Revaluation increments	794,902	-
Revaluation decrements	(355,024)	-
Closing fair value	9,048,611	-

Investment in Superstate USTB represents units in a regulated investment fund holding short-duration US Treasury Bills. The investment is classified as a financial asset within the scope of AASB 9 Financial Instruments and measured at fair value through profit or loss. Fair value is determined by reference to the published NAV or redemption value at reporting date.

Accounting policy for financial assets measured at fair value through profit or loss

The Group's investment in Superstate USTB is classified as a financial asset measured at fair value through profit or loss in accordance with AASB 9 *Financial Instruments* and is accounted for separately under Financial Assets at Fair Value Through Profit or Loss.

Further information regarding the fair value measurement of the investment, including the valuation methodology and fair value hierarchy, is disclosed in Note 23.

Note 13. Investments

	Consolidated 2026 $	2025 $
Current assets		
Investment in Bricklet	497,720	497,720

Refer to note 23 for further information on fair value measurement.

Investment in Bricklet
During the financial year ended 30 June 2023, the consolidated entity entered into a strategic partnership with Bricklet, a Sydney-based property tech company. The partnership aims to combine technology, expertise, and resources to facilitate home ownership for everyday Australians. Bricklet's blockchain-supported Homeowner Equity Share program enables buyers without a standard 20% home deposit but with sufficient income to purchase residential property. A commitment of up to $500,000 in balance sheet funds was made by DigitalX for Bricklet's property deals as seed capital for the RWAx Fund launch. Three Bricklet property deals were funded during the 2023 financial year, as reflected above.

Investment in DigitalX Funds
The consolidated entity has provided seed capital to the DigitalX BTC Fund (a unit trust), for the purpose of investing in and generating returns on digital assets. As noted in note 3, the Board reviews the performance of the fund at fair value based on the reported fund net asset value (NAV) each period. However, as the company also provides fund management services for the fund it is deemed that the consolidated entity meets the definition of control under *AASB10: Consolidated Financial Statements* and as a result, the financial position and performance of the DigitalX fund has been included in the consolidated entity financial statements. The consolidated entity will continue to assess its position with respect to control of the fund at each reporting period and there have been no changes to the consolidated entity’s assessment for the year ended 30 June 2026.

At 30 June 2026, the company’s holdings was as follow:
- DigitalX BTC Fund: 77.56% (30 June 2025: 72.74%)

Note 13. Investments (continued)

	Consolidated 2026	Consolidated 2025
NAV at year end		
DigitalX BTC Fund	6.9836	14.1659

Note 14. Digital assets

	Consolidated 2026 $	Consolidated 2025 $
Current assets		
Bitcoin[1,2]	35,633,170	54,680,158
Solana	-	20,058,800
Locked Solana	-	8,402,840
Other listed digital assets[1,3]	8,918	44,040
	35,642,088	83,185,838

[1] Digital assets were measured at fair value using quoted prices as at 30 June 2026. Refer to note 32 for prices at the date of this report.
[2] The amount includes $AUD21,136,821 of BTXX units held by the DigitalX BTC Fund
[3] Includes all tokens that are not Bitcoin or Solana that are listed on an exchange.

All digital assets have been recognised using the intangible asset method detailed in the accounting policy note below for all periods presented.

	Intangible asset $
Opening balance at 1 July 2024	48,874,582
Net trading activity	2,075,385
Revaluation	32,235,871
Closing balance at 30 June 2025	83,185,838
Opening balance at 1 July 2025	83,185,838
Net trading activity	931,875
Revaluation	(48,475,625)
Closing balance at 30 June 2026	35,642,088

Net trading activity is the net purchase and sale of digital assets and includes monthly rebalance for the DigitalX BTC Fund.

Accounting policy for digital assets

Digital assets are assets such as Bitcoin, which use an open-source software-based online system where transactions are recorded in a public ledger (blockchain) using its own unit of account. Digital Assets are an emerging technology and asset class, and as such there are no specific accounting standards that cover the treatment, rather digital assets are assessed by applying existing accounting standards in conjunction with guidance released by the accounting standard setting bodies such as the IASB. Management consider it appropriate to group digital assets into a single balance in the Consolidated Financial Statements and providing users with a reconciliation by category in the notes to the Financial Statements. For the purpose of fair value disclosures, the consolidated entity has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained below.

Note 14. Digital assets (continued)

Digital assets – accounted for using intangible asset methodology

The consolidated entity consider that any digital asset that does not fall under the inventory or financial asset methodology and meet the recognition criteria (identifiable, controllable and capable of generation future economic benefits) are considered to be intangible assets.

For digital assets that meet the criteria of *AASB138: Intangible Assets*, the consolidated entity measures digital assets at its fair value in accordance with the revaluation model (provided there is an active market), with increase in fair value being recognised in other comprehensive income and credited to a revaluation reserve, unless it reverses a revaluation deficit of the same asset previously recognised in profit or loss. A revaluation deficit is recognised in profit or loss, except to the extent that it offsets an existing surplus on the same asset recognised in the revaluation reserve. Digital assets classified as intangible assets are considered to be indefinite life intangible assets given their nature.

Digital assets are derecognised when the consolidated entity disposes of the asset or when the consolidated entity otherwise loses control and, therefore, access to the economic benefits associated with ownership of the digital asset.

Estimates and judgements

Significant Judgement - Investment in DigitalX Bitcoin ETF ("BTXX")
At 30 June 2026, the DigitalX Bitcoin Fund held an 51.73% interest in the DigitalX Bitcoin ETF (ASX: BTXX). As DigitalX Limited ('DigitalX') controls the DigitalX Bitcoin Fund from an accounting standards perspective, management were required to exercise significant judgment in determining the appropriate classification of this investment under AASB 10 Consolidated Financial Statements, AASB 128 Investments in Associates and Joint Ventures, or in accordance with the relevant accounting standards that govern the underlying assets and liabilities.

Management concluded that control under AASB 10 does not exist, as DigitalX lacks the ability to direct the relevant activities of BTXX. The investment is held through the DigitalX Bitcoin Fund, where Boutique Capital Pty Ltd acts as trustee, and DigitalX serves as both the investment manager and a 77.56% unitholder. As a result, DigitalX cannot vote on BTXX resolutions, with decision-making authority retained by Boutique Capital Pty Ltd.

Management determined that DigitalX does not have significant influence over BTXX due to the absence of board representation, participation in policy-making, material transactions (other than the initial seeding of the fund), interchange of managerial personnel, or provision of essential technical information. These factors, combined with the control assessment above, support the judgment that DigitalX does not exert significant influence over BTXX.

After concluding the above, management reviewed the nature of BTXX, a bare trust. The transfer of Bitcoin from the DigitalX Bitcoin Fund into BTXX resulted in no substantive change to the ownership structure of the Bitcoin transferred. This is due to both the nature of the trust and the ability for unitholders in BTXX to redeem in Bitcoin or cash at their discretion. In a bare trust, unitholders have the absolute right to the underlying assets, meaning they can redeem them at any time. Consequently, there is no change to the nature of the underlying assets held. Therefore, these assets have been accounted for in accordance with the consolidated entity's policy on digital assets.

Digital assets
Management note that the topic of digital assets and the accounting for digital assets continues to be considered by the International Accounting Standards Board (IASB) and continues to monitors new comments and interpretations released by the Board and other standard setters from around the world.

In line with this, the consolidated entity has considered its position for the year ending 30 June 2026 and has determined that the consolidated entity's digital assets are most appropriately classified under the intangible asset method (the method noted by the IASB in its most recent deliberations).

Management notes that under the method noted above, the treatment continues to be to measure digital assets at fair value (unless otherwise disclosed and provided certain conditions are met) under the respective accounting standards.

Management have also classified Digital assets as current assets to reflect their liquidity, being readily convertible to cash within the normal operating cycle or within 12 months without significant financial penalty. These assets are viewed by management as forming part of the company's treasury function, as they can be sold and converted to cash to facilitate operations, where required. Presenting digital assets as current assets appropriately provides users of the financial statements with a clearer understanding of the consolidated entity's ability to meet its short-term obligations.

Note 14. Digital assets (continued)

Digital assets (including Bitcoin) are measured at fair value using the quoted price in United States dollars on from a number of different sources with the primary being Coin Market Cap (www.coinmarketcap.com) at closing Coordinated Universal Time. Management considers this fair value to be a Level 1 input under the AASB 13 Fair Value Measurement fair value hierarchy as the price on the quoted price (unadjusted) in an active market for identical assets.

Management uses a number of exchanges including Bitgo, Zerocap and others in order to provide the consolidated entity with appropriate size and liquidity to provide reliable evidence of fair value for the size and volume of transactions that are reasonably contemplated by the consolidated entity.

Refer to the table below for the break-down of fair value levels.

Note 15. Intangibles

	Consolidated	
	2026	**2025**
	$	**$**
Goodwill	1,888,304	1,888,304
Less: Impairment	-	-
	1,888,304	1,888,304
Development - at cost	3,342,670	3,471,625
Less: Accumulated amortisation	(417,442)	(327,754)
Less: Accumulated provision for impairment	(2,894,232)	(3,023,187)
	30,996	120,684
	1,919,300	2,008,988

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

Consolidated	Development $	Goodwill $	Total $
Balance at 1 July 2025	120,684	1,888,304	2,008,988
Amortisation expense	(89,688)	-	(89,688)
Balance at 30 June 2026	30,996	1,888,304	1,919,300

Impairment testing
Goodwill acquired through business combinations has arisen entirely due to the acquisition of the Sell My Shares cash generating unit ('CGU').

Note 15. Intangibles (continued)

The recoverable amount of the consolidated entity's goodwill has been determined by a value-in-use calculation using a discounted cash flow model, based on a 1 year projection period approved by management and extrapolated for a further 4 years using a steady rate, together with a terminal value.

Key assumptions are those to which the recoverable amount of an asset or cash-generating units is most sensitive.

The following key assumptions were used in the discounted cash flow model for the Sell My Shares CGU:
- 13.6% (2025: 12.8%) pre-tax discount rate;
- 5% (2025: 3%) per annum projected revenue growth rate;
- 1.5% (2025: 1.5%) perpetual revenue growth rate; and
- 2% (2025: 2%) per annum increase in net profit.

The discount rate of 13.6% pre-tax reflects management's estimate of the time value of money and the consolidated entity's weighted average cost of capital adjusted for the Sell My Shares CGU, the risk free rate and the volatility of the share price relative to market movements.

Management has applied an annual revenue growth rate of 5% in the value-in-use model. This assumption is considered to be prudent and supportable, having regard to current market information and the Sell My Shares CGU's historical performance. Actual results for the year ended 30 June 2026 were higher than prior year, reflecting better market conditions. Therefore, management considers that maintaining the 5% growth rate is appropriate, as it represents a balanced long-term outlook while acknowledging that actual growth rates may fluctuate over time.

Sensitivity
As disclosed in note 2, the directors have made judgements and estimates in respect of impairment testing of goodwill. Should these judgements and estimates not occur the resulting goodwill carrying amount may decrease. The sensitivities are as follows:
- Revenue would need to decrease by more than 75% for the Sell My Shares CGU before goodwill would need to be impaired, with all other assumptions remaining constant.
- The discount rate would be required to increase to 31% for the Sell My Shares CGU before goodwill would need to be impaired, with all other assumptions remaining constant.

Management believes that other reasonable changes in the key assumptions on which the recoverable amount of Sell My Shares CGU's goodwill is based would not cause the CGU's carrying amount to exceed its recoverable amount.

If there are any negative changes in the key assumptions on which the recoverable amount of goodwill is based, this would result in an impairment charge for the Sell My Shares CGU's goodwill.

Note 16. Trade and other payables

	Consolidated	
	2026	**2025**
	$	**$**
Current liabilities		
Trade payables	289,607	251,154
Accrued expenses	407,996	286,556
Employee entitlements	248,981	257,108
Statutory payables	63,707	67,413
Other payables	39,174	20,762
	1,049,465	882,993

Refer to note 22 for further information on financial instruments and risk management.

Note 17. Net assets attributable to unit holders

	Consolidated	
	2026	**2025**
	$	**$**
Current liabilities		
Net assets attributable to unit holders	4,707,623	12,203,574

Reconciliation
Reconciliation of the fair values at the beginning and end of the current and previous financial year are set out below:

Opening balance	12,203,574	14,482,863
(Loss)/Profit for the year attributable to non-controlling interests	(40,408)	121,812
Other comprehensive income attributable to non-controlling interests	3,766,282	5,744,232
Net change in units on issue	(9,601,736)	(7,486,281)
Movement in percentage attributable to unit holders	(1,620,089)	(659,052)
Closing balance	4,707,623	12,203,574

In accordance with the trust deed for DigitalX BTC Fund, if there is taxable income at 30 June 2026 it must be distributed to the unit holders. At 30 June 2026, no amount was payable (30 June 2025: nil).

<u>Accounting policy for net assets attributable to unit holders</u>

In accordance with *AASB 132 Financial Instruments*, specific instruments are categorised as equity in the separate financial statements of a subsidiary or other entity controlled by the consolidated entity. These instruments represent non-controlling interests in the consolidated financial statements, and they are categorised as liabilities in the consolidated financial statements of the consolidated entity to the extent that the non-controlling interest holds a preferential claim to the net assets of the subsidiary over shareholders of the parent. Changes in net assets attributable to unit holders are recognised in profit or loss or other comprehensive income, consistent with the classification of the underlying income, expenses and fair value movements, except for distributions to unit holders and subscriptions or redemptions of units.

Note 18. Contributed equity

	Consolidated			
	2026 Shares	**2025 Shares**	**2026 $**	**2025 $**
Ordinary shares - fully paid	1,488,510,854	1,203,623,886	99,086,188	81,004,758

Dividends
There are no dividends paid or declared during the period.

Movements in ordinary share capital

Details	**Date**	**Shares**	**Issue price**	**$**
Balance	1 July 2024	866,404,031		65,675,698
Issue of shares via Private Placement	31 December 2024	204,473,347	$0.470	9,610,247
Issue of shares via Private Placement	3 January 2025	2,127,660	$0.047	100,000
Issue of shares via Rights Issue	3 February 2025	31,651,102	$0.047	1,487,602
Issue of shares via Rights Issue	5 February 2025	89,651,176	$0.047	4,213,605
Issue of shares to Lead Manager	6 February 2025	6,382,979	$0.047	300,000
Issue of shares to unitholders in lieu of cash redemption from DigitalX Fund	1 April 2025	972,807	$0.047	45,722
Share issue costs - Private Placement		-	$0.000	(489,421)
Issue of employee shares	9 January 2025	1,960,784	$0.051	100,000
Share issue costs - Lead manager options	6 February 2025	-	$0.000	(38,695)
Balance	30 June 2025	1,203,623,886		81,004,758

Note 18. Contributed equity (continued)

Details	Date	Shares	Issue price	$
Issue of shares and warrants via private placement	11 July 2025	271,446,718	$0.066	18,002,971
Issue of shares via conversion of performance rights	18 September 2025	5,438,762	$0.060	326,325
Issue of share via private placement	26 September 2025	8,243,243	$0.074	610,000
Issue of restricted employee shares	17 December 2025	738,637	$0.044	32,500
Cancellation of restricted employee shares due to forfeiture on service conditions	27 November 2025	(980,392)	$0.051	(50,000)
Share issue costs				(840,366)
Balance	30 June 2026	1,488,510,854		99,086,188

Ordinary shares
Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the company does not have a limited amount of authorised capital.

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Capital risk management
The consolidated entity's objectives when managing capital is to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders and to maintain an optimum capital structure to reduce the cost of capital.

Capital is regarded as total equity, as recognised in the statement of financial position, plus net debt. Net debt is calculated as total borrowings less cash and cash equivalents.

In order to maintain or adjust the capital structure, the consolidated entity may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The consolidated entity would look to raise capital when an opportunity to invest in a business or company was seen as value adding relative to the current company's share price at the time of the investment. The consolidated entity is not actively pursuing additional investments in the short term as it continues to integrate and grow its existing businesses in order to maximise synergies.

The consolidated entity is subject to certain financing arrangements covenants and meeting these is given priority in all capital risk management decisions. There have been no events of default on the financing arrangements during the financial year.

The capital risk management policy remains unchanged from the 30 June 2025 Annual Report.

Note 19. Reserves

	Consolidated	
	2026 $	2025 $
Share-based payments reserve	4,947,541	4,792,949
Foreign currency reserve	772,130	(93,337)
Asset revaluation reserve	6,398,413	36,062,028
Warrants reserves	2,085,086	-
	14,203,170	40,761,640

Note 19. Reserves (continued)

Nature of reserves

Share-based payments reserve	Reserve is established to record balances pertaining to share options and performance rights granted for services provided to the company by employees and vendors.
Foreign currency reserve	Exchange differences arising on translation of the foreign controlled entity are recognised in other comprehensive income and accumulated in a separate reserve within equity. The cumulative amount is reclassified to profit or loss when the net investment is disposed of.
Asset revaluation reserve	Reserve is established to record the fair value movement in digital assets.
Warrants reserve	Reserve records the fair value of warrants issued in connection with capital raisings. It represents the equity component attributable to warrants granted to investors and is recognised within equity until the warrants are exercised, expire, or are otherwise cancelled.

Consolidated	Share-based payments reserve $	Warrants reserve $	Foreign currency reserve $	Asset revaluation reserve $	Total $
Balance at 1 July 2025	4,792,947	-	(93,337)	36,062,030	40,761,640
Share-based payment expense	154,594	-	-	-	154,594
Fair value of warrants issued in connection with capital	-	2,085,086	-	-	2,085,086
Exchange differences on translation of operations	-	-	865,467	-	865,467
Fair value decrease in digital asset holdings, net of tax	-	-	-	(29,663,617)	(29,663,617)
Balance at 30 June 2026	4,947,541	2,085,086	772,130	6,398,413	14,203,170

Note 20. Accumulated losses

	Consolidated 2026 $	Consolidated 2025 $
Accumulated losses at the beginning of the financial year	(53,829,235)	(48,308,761)
Loss after income tax expense for the year	(1,917,979)	(5,977,982)
Transfer from share-based payments reserve	-	457,508
Accumulated losses at the end of the financial year	(55,747,214)	(53,829,235)

Note 21. Dividends

There were no dividends paid, recommended or declared during the current or previous financial year.

Note 22. Financial instruments and risk management

Financial risk management objectives
The consolidated entity's activities expose it to a variety of financial risks, including but not limited to:
- Foreign currency risk;
- Digital asset price risk;
- Interest rate risk;
- Credit risk; and
- Liquidity risk.

The consolidated entity's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the consolidated entity. The consolidated entity uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate, foreign exchange and liquidity risk.

The capital structure of the consolidated entity consists of equity attributable to equity holders of the company, comprising issued capital, reserves and retained earnings.

Risk management is carried out by senior finance executives ('finance') under policies approved by the Board of Directors ('the Board'). These policies include identification and analysis of the risk exposure of the consolidated entity and appropriate procedures, controls and risk limits. Finance identifies, evaluates and hedges financial risks within the consolidated entity's operating units. Finance reports to the Board on a monthly basis.

The consolidated entity holds the following financial assets and financial liabilities:

	Consolidated	
	2026	2025
	$	$
Financial assets		
Cash and cash equivalents[AC]	14,454,227	3,019,748
Investments[FV]	9,546,331	497,720
Trade receivables[AC]	345,867	264,509
	24,346,425	3,781,977
Financial liabilities		
Trade payables[AC]	289,607	251,154
Lease liabilities[AC]	167,490	243,174
Net assets attributable to unit holders[AC]	4,707,623	12,203,574
	5,164,720	12,697,902

AC – Amortised cost
FV – Fair value through profit or loss

Market risk

Foreign currency risk
The consolidated entity and the company operate internationally, and during the period were exposed to foreign exchange risk arising from currency exposures, primarily with respect to the USD/AUD dollar rates.

Foreign exchange risks arise from future commercial transactions and recognised assets and liabilities that are denominated in a currency that is not the consolidated entity's functional currency. The risk is measured using sensitivity analysis and cash flow forecasting.

Management regularly monitors exposure to foreign exchange risk, but do not have a current hedging policy in place. It is intended that this policy will be continuously assessed in line with funding requirements for each of the investment opportunities.

As at 30 June 2026, the consolidated entity had exposure to foreign currency risk within its recognised assets and liabilities. The cash and cash equivalents held $USD 157,523 (2025: $USD 6,804) in bank accounts.

Note 22. Financial instruments and risk management (continued)

The average exchange rates and reporting date exchange rates applied were as follows:

	Average exchange rates		Reporting date exchange rates	
	2026	2025	2026	2025
Australian dollars				
US dollars	1.5004	1.5453	1.4286	1.5207
Japanese Yen[1]	0.1141	0.0107	0.0890	0.0106

	AUD strengthened		AUD weakened	
Consolidated - 2026	% change	Effect on profit before tax	% change	Effect on profit before tax
US Dollars	10%	22,503	(10%)	(22,503)
Japanese Yen[1]	10%	16,156	(10%)	(16,156)
		38,659		(38,659)

	AUD strengthened		AUD weakened	
Consolidated - 2025	% change	Effect on profit before tax	% change	Effect on profit before tax
US Dollars	10%	1,035	(10%)	(1,035)
Japanese Yen[1]	10%	19,158	(10%)	19,158
		20,193		18,123

[1]Relates to receivable of 18,152,805 Japanese Yen from settlement of Mt Gox bankruptcy claim, recognised in the year ended 30 June 2026.

Superstate USTB investment price risk

The consolidated entity is exposed to asset price risk through its investment in the Superstate USTB Fund, a regulated investment fund that invests in short-duration US Treasury Bills. The investment is measured at fair value through profit or loss, with its fair value determined by reference to the published net asset value per unit at the reporting date.

At 30 June 2026, if the fair value of the investment had increased or decreased by 4%, with all other variables held constant, profit before tax and equity would have increased or decreased by approximately $361,944. The sensitivity would have no effect on other comprehensive income.

Digital asset price risk

The consolidated entity maintains digital assets as a balance sheet asset and manages them on behalf of clients through its funds management business. It is important to note that the price volatility inherent in digital asset markets may impact the consolidated entity's financial performance.

As a long-term holder of Bitcoin, the consolidated entity has traditionally maintained this position; however, as the digital asset market has matured, the entity has diversified into other digital assets. During periods of heightened volatility, the consolidated entity will assess its core positions for potential acquisitions or divestments.

Note 22. Financial instruments and risk management (continued)

	Average price increase			Average price decrease		
Consolidated - 2026	**% change**	**Effect on other comprehensive income before tax**	**Effect on equity**	**% change**	**Effect on other comprehensive income before tax**	**Effect on equity**
Digital assets	10%	3,564,209	3,564,209	(10%)	(3,564,209)	(3,564,209)

	Average price increase			Average price decrease		
Consolidated - 2025	**% change**	**Effect on other comprehensive income before tax**	**Effect on equity**	**% change**	**Effect on other comprehensive income before tax**	**Effect on equity**
Digital assets	10%	8,318,584	8,318,584	(10%)	(8,318,584)	(8,318,584)

Interest rate risk
The consolidated entity is exposed to interest rate risk as entities in the consolidated entity deposit funds at both short-term fixed and floating rates of interest. The consolidated entity's exposure to interest rates on financial assets and liabilities is detailed in the liquidity risk management section of this note.

A change in interest rates would not have a material impact on the profit and equity for the current and previous periods of the consolidated entity or the company.

Credit risk
Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, as well as credit exposures to customers, including outstanding receivables. Credit risk is managed on a group basis. For banks and financial institutions, the consolidated entity aims to hold deposits with independently rated parties with a rating of 'A2' or above based on Moody's ratings. From time to time the consolidated entity may hold deposits with unrated institutions (i.e. exchanges) after trading in digital assets. The consolidated entity's credit risk exposure is set out below. Due to the nature of the customers the consolidated entity engages with ratings are not commonplace. Credit risk is therefore factored into the transaction price for services often in the form of bonus tokens or a discount to public token sale rate. At 30 June 2026, no customers had a published credit rating.

	Consolidated	
	2026	**2025**
	$	**$**
Rating		
A2	14,454,227	3,019,748

Liquidity risk
Ultimate responsibility for liquidity risk management rests with the Board of Directors, who oversee a liquidity risk management framework for the management of the consolidated entity's funding and liquidity management requirements.

The consolidated entity manages liquidity risk by continuously monitoring forecast and actual cash flows and ensuring there are appropriate plans in place to finance these future cash flows.

Note 22. Financial instruments and risk management (continued)

Remaining contractual maturities
The following tables detail the consolidated entity's remaining contractual maturity for its financial instrument liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the financial liabilities are required to be paid. The tables include both interest and principal cash flows disclosed as remaining contractual maturities and therefore these totals may differ from their carrying amount in the statement of financial position.

Consolidated - 2026	Weighted average interest rate %	1 year or less $	Between 1 and 2 years $	Between 2 and 5 years $	Over 5 years $	Remaining contractual maturities $
Non-derivatives						
Non-interest bearing						
Trade payables	-	289,607	-	-	-	289,607
Other payables	-	759,858	-	-	-	759,858
Net assets attributable to unitholders	-	4,707,623	-	-	-	4,707,623
Interest-bearing - variable						
Interest-bearing - fixed rate						
Lease liability	8.80%	83,537	80,953	-	-	164,490
Total non-derivatives		5,840,625	80,953	-	-	5,921,578

Consolidated - 2025	Weighted average interest rate %	1 year or less $	Between 1 and 2 years $	Between 2 and 5 years $	Over 5 years $	Remaining contractual maturities $
Non-derivatives						
Non-interest bearing						
Trade payables	-	251,154	-	-	-	251,154
Other payables	-	631,839	-	-	-	631,839
Net assets attributable to unitholders	-	12,203,574	-	-	-	12,203,574
Interest-bearing - fixed rate						
Lease liability	8.80%	75,683	86,537	80,953	-	243,173
Total non-derivatives		13,162,250	86,537	80,953	-	13,329,740

The cash flows in the maturity analysis above are not expected to occur significantly earlier than contractually disclosed above.

Fair value of financial instruments
Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

Note 22. Financial instruments and risk management (continued)

Impairment of financial assets
AASB 9's impairment model uses forward looking information to recognise expected credit losses - the 'expected credit losses ('ECL') model'. The application of the impairment model depends on whether there has been a significant increase in credit risk.

The consolidated entity considers a broad range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:
• financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1'); and
• financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Financial assets at fair value through other comprehensive income
The consolidated entity recognises 12 months expected credit losses for financial assets at FVOCI. As most of these instruments have a high credit rating, the likelihood of default is deemed low. However, at each reporting date the consolidated entity assesses whether there has been a significant increase in the credit risk of the instrument.

In assessing these risks, the consolidated entity relies on readily available information such as the credit ratings issued by the major credit rating agencies for the respective asset. The consolidated entity only holds simple financial instruments for which specific credit ratings are usually available. In the unlikely event that there is no or only little information on factors influencing the ratings of the asset available, the consolidated entity would aggregate similar instruments into a portfolio to assess on this basis whether there has been a significant increase in credit risk.

In addition, the consolidated entity considers other indicators such as adverse changes in business, economic or financial conditions that could affect the borrower's ability to meet its debt obligation or unexpected changes in the borrowers operating results.

Should any of these indicators imply a significant increase in the instrument's credit risk, the consolidated entity recognises for this instrument or class of instruments the lifetime expected credit losses.

Note 23. Fair value measurement

The consolidated entity measures financial instruments and non-financial assets at fair value at each balance sheet date. Also, fair values of financial instruments measured at amortised cost are disclosed. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:
• In the principal market for the asset or liability, or
• In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible to the consolidated entity. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Note 23. Fair value measurement (continued)

The consolidated entity uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date
Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
Level 3: Unobservable inputs for the asset or liability

Level	Description	2026 $	2025 $
Level 1	Level 1 fair value digital assets are those assets that are actively traded on a digital asset exchange or decentralised exchange for which there is an active market with sufficient volume.	35,642,088	74,782,998
Level 2	Level 2 financial assets comprise units held in the Superstate USTB Fund. Fair value is determined by reference to the Fund's published Net Asset Value (NAV) at the reporting date. As the units are not quoted in an active market and the valuation is based on observable Fund NAV and observable market inputs used to value the underlying short-duration US Treasury portfolio, the investment is classified within Level 2 of the fair value hierarchy.	9,048,611	-
Level 3	Level 3 fair value digital assets are those assets carried at fair value where fair value has been determined by reference to the entity's own data and financial data provided by the project such as comparable projects, financial forecasts and equity transactions.	497,720	8,900,560

For assets and liabilities that are recognised in the financial statements on a recurring basis, the consolidated entity determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the consolidated entity has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above

Note 23. Fair value measurement (continued)

At 30 June 2026, assets carried at fair value are classified as Level 1 where fair value is based on quoted prices in active markets, with the exception of:

- Superstate USTB Fund – Level 2 – note 12
- Investment in Bricklet – Level 3 – note 13

The Superstate USTB Fund is classified as Level 2 as its fair value is determined by reference to the Fund's published NAV and observable market inputs. The investment in Bricklet is classified as Level 3 as its fair value measurement incorporates significant unobservable inputs.

The fair value of locked Solana tokens at 30 June 2025 had been determined using the quoted market price of Solana at 30 June 2025, adjusted for a 15% discount to reflect restrictions on transferability and liquidity. The tokens are subject to a lock-up arrangement and are released on a pro rata basis over a 32-month period. As the valuation incorporates a significant unobservable input (the discount), the instruments are classified within Level 3 of the fair value hierarchy. This position was exited during the period.

Fair value estimation
The Directors consider that the carrying amount of financial assets and financial liabilities, as recorded in the financial statements, represent or approximate their respective fair values.

Note 24. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by BDO Audit Pty Ltd, the auditor of the company. The disclosures include amounts received or due and receivable by BDO Audit Pty Ltd and their respective entities:

	Consolidated	
	2026 $	2025 $
Audit services - BDO Audit Pty Ltd		
Audit or review of the financial statements	87,000	83,000
Other services - BDO Services Pty Ltd		
Tax compliance	49,000	54,625
Tax advice	-	23,759
	49,000	78,384
	136,000	161,384

Note 25. Commitments and contingencies

Commitments of the consolidated entity
The consolidated entity did not have any capital commitments as at 30 June 2026 (2025: none).

Guarantees entered into by the consolidated entity
There were no guarantees entered into by the consolidated entity as at 30 June 2026 (2025: none).

Contingent liabilities of the consolidated entity
The consolidated entity did not have any contingent liabilities as at 30 June 2026 (2025: none).

Note 26. Related party transactions

(a) Parent entity
DigitalX Limited is the parent entity.

Note 26. Related party transactions (continued)

(b) Subsidiaries
Interests in subsidiaries are set out in note 27. Balances and transaction between the company and its subsidiaries, which are related parties of the company, have been eliminated on consolidation and are not disclosed in this note.

(c) Transactions with key management personnel

	Consolidated 2026 $	Consolidated 2025 $
Short term employee benefits		
Salaries and fees	461,154	239,998
Director fees	198,299	196,498
Other benefits	30,000	-
Post-employment benefits		
Superannuation	53,632	40,789
Share-based payments		
Options and performance rights	86,750	2,024,092
Reversal of options and performance rights	-	(179,649)
	829,835	2,321,728

Transactions with Director related entities

Year ended 30 June 2026
- During the year, the consolidated entity paid Leigh Consulting Pty Ltd, an entity controlled by Executive Director Leigh Travers, $142,307 for director services.
- During the year, the Group incurred advisory fees of $620,912 payable to Animoca Brands Limited pursuant to an advisory agreement dated 7 July 2025 as part of the $20.7m placement. Leigh Travers, Executive Chairman of DigitalX Limited, also held a position as Director within the Capital Markets team at Animoca Brands. The transaction was undertaken in the ordinary course of business and on commercial terms.

Terms and conditions
All transactions were made on normal commercial terms and conditions and at market rates.

Note 27. Interests in subsidiaries

Controlled entities

The consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with the accounting policy described in . All controlled entities are included in the consolidated financial statements. The parent entity does not guarantee to pay the deficiency of its controlled entities in the event a winding up of any controlled entity. The period end of the controlled entities is the same as that of the parent entity, except for the US companies listed below which use a 31 December year end.

Name	Principal place of business / Country of incorporation	Status	Ownership interest 2026 %	Ownership interest 2025 %
Digital CC Management Pty Ltd	Australia	Dormant	100.00%	100.00%
Digital CC Trading Pty Ltd	Australia	Dormant	100.00%	100.00%
Digital CC IP Pty Ltd	Australia	Dormant	100.00%	100.00%
Digital CC Ltd	Hong Kong	Dormant	100.00%	100.00%
Digital CC IP Ltd	Hong Kong	Dormant	100.00%	100.00%
Digital CC Holdings Pty Ltd	Australia	Dormant	100.00%	100.00%

Note 27. Interests in subsidiaries (continued)

Name	Principal place of business / Country of incorporation	Status	Ownership interest 2026 %	Ownership interest 2025 %
Digital CC Holdings USA Inc	United States	Dormant	100.00%	100.00%
Digital CC USA LLC	United States	Dormant	100.00%	100.00%
Digital CC USA Services LLC	United States	Dormant	100.00%	100.00%
DigitalX Real World Asset Tokenisation Pty Ltd (previously known as Digital CC Ventures Pty Ltd)	Australia	Dormant	100.00%	100.00%
Pass Petroleum Pty Ltd	Australia	Dormant	100.00%	100.00%
Pass Petroleum LLC	United States	Dormant	100.00%	100.00%
Airpocket International Pty Ltd	Australia	Dormant	100.00%	100.00%
AirPocket LLC	United States	Dormant	100.00%	100.00%
DigitalX Bitcoin Fund	Australia	Active	77.56%	72.74%
DigitalX Asset Management Pty Ltd	Australia	Active	100.00%	100.00%
Sell My Shares Pty Ltd	Australia	Active	100.00%	100.00%
DigitalX (BVI) Ltd	British Virgin Islands	Dormant	100.00%	100.00%
Verus Energy USA, Inc.	United States	Dormant	100.00%	100.00%

Note 28. Parent entity information

	Parent 2026 $	Parent 2025 $
Loss after income tax	(2,173,817)	(5,140,623)
Total comprehensive income	(2,173,817)	(5,140,623)

Statement of financial position

	Parent 2026 $	Parent 2025 $
Total current assets	37,857,172	42,405,178
Total non-current assets	16,545,548	33,390,922
Total assets	54,402,720	75,796,100
Total current liabilities	618,439	622,514
Total non-current liabilities	80,953	9,565,365
Total liabilities	699,392	10,187,879
Issued capital	99,086,188	81,004,758
Reserves	2,154,285	29,966,791
Accumulated losses	(47,537,145)	(45,363,328)
Total equity	53,703,328	65,608,221

Guarantees entered into by the parent entity in relation to the debts of its subsidiaries
The parent entity had no guarantees in relation to the debts of its subsidiaries as at 30 June 2026 and 30 June 2025.

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

Note 28. Parent entity information (continued)

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 the Notes to the consolidated financial statements, except for the following:

- Investments in subsidiaries are accounted for at cost, less any impairment, in the parent entity.
- Investments in associates are accounted for at cost, less any impairment, in the parent entity.
- Dividends received from subsidiaries are recognised as other income by the parent entity and its receipt may be an indicator of an impairment of the investment.

Note 29. Reconciliation of loss after income tax to net cash used in operating activities

	Consolidated	
	2026 $	2025 $
Loss after income tax expense for the year	(1,917,979)	(5,977,982)
Non-cash flows in profit/(loss)		
Depreciation and amortisation	171,288	185,024
Fair value adjustment of investments	318,785	-
Finance costs	21,049	33,653
Increase in net assets attributable to unitholders	(47,083)	121,812
Non-cash staking rewards received	(373,752)	(802,734)
Other non-cash expenses including foreign exchange	-	214,128
Share-based payments	480,917	2,819,709
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(612,656)	(667,788)
(Increase)/decrease in prepayments, deposits and other assets	89,822	(100,962)
(Decrease)/increase in trade and other payables	41,454	(195,814)
Net cash used in operating activities	(1,828,155)	(4,370,954)

Non-cash investing and financing activities
In addition to the above, the consolidated entity also had the following non-cash investing and financing activities that impacted on the Statement of Profit and Loss and Other Comprehensive Income and the Statement of Financial Position.

Current year
- Movement in prices of digital assets (note 14)
- Shares issued as compensation (note 18)

Note 30. Earnings per share

	Consolidated	
	2026 $	2025 $
Loss after income tax attributable to the owners of DigitalX Limited	(1,917,979)	(5,977,982)
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	1,423,008,859	1,020,882,081
Weighted average number of ordinary shares used in calculating diluted earnings per share	1,423,008,859	1,020,882,081

Note 30. Earnings per share (continued)

	Cents	Cents
Basic loss per share	(0.13)	(0.59)
Diluted loss per share	(0.13)	(0.59)

Diluted earnings per share
Options and performance rights outstanding would decrease the loss per share reported above and hence, have been treated as antidilutive. The number of options outstanding at 30 June 2026 would convert to 119,080,182 ordinary shares if exercised.

Refer to note 31 for details on options outstanding at 30 June 2026.

Note 31. Share-based payments

As at 30 June 2026, there are 119,080,182 options and nil performance rights to subscribe for ordinary shares in the company.

Share-based payments expense for the year ended 30 June 2026 is $480,917, comprised of:
- Ordinary shares issued to employees of $97,620
- Grant date fair value of options expensed proportionately through to vesting date of $383,297.

Options
Set out below are summaries of options granted and outstanding at the end of the financial year:

2026

Grant date	Expiry date	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
12/05/2023	12/05/2027	$0.100	3,165,088	-	-	-	3,165,088
11/04/2022	11/04/2027	$0.091	1,415,094	-	-	-	1,415,094
05/07/2022	29/08/2025	$0.000	-	-	-	-	-
12/05/2023	12/05/2027	$0.110	5,240,000	-	-	(5,240,000)	-
03/12/2024	31/01/2029	$0.100	10,000,000	-	-	-	10,000,000
15/12/2024	06/02/2027	$0.100	25,000,000	-	-	-	25,000,000
31/01/2025	31/01/2027	$0.100	20,000,000	-	-	-	20,000,000
06/02/2025	06/02/2027	$0.100	30,000,000	-	-	-	30,000,000
07/03/2025	07/03/2027	$0.100	2,000,000	-	-	-	2,000,000
16/05/2025	16/05/2030	$0.100	2,500,000	-	-	-	2,500,000
18/08/2025	13/02/2027	$0.150	-	5,000,000	-	-	5,000,000
27/11/2025	02/06/2027	$0.150	-	20,000,000	-	-	20,000,000
			99,320,182	25,000,000	-	(5,240,000)	119,080,182
Weighted average exercise price			$0.100	$0.150	$0.000	$0.110	$0.110

The weighted average remaining contractual life of options outstanding at the end of the financial year was 1.53 years (2025: 2.89 years).

Set out below are the options exercisable at the end of the financial year:

Grant date	Expiry date	2026 Number	2025 Number
11/04/2022	11/04/2027	1,415,094	1,415,094
12/05/2023	30/09/2024	3,165,088	-
03/12/2024	31/01/2029	10,000,000	10,000,000
15/12/2024	06/02/2027	25,000,000	25,000,000
31/01/2025	31/01/2027	30,000,000	30,000,000
06/02/2025	06/02/2027	2,000,000	2,000,000

Note 31. Share-based payments (continued)

Grant date	Expiry date	2026 Number	2025 Number
07/03/2025	07/03/2027	2,500,000	2,500,000
16/05/2025	16/05/2030	20,000,000	20,000,000
18/08/2025	27/02/2027	5,000,000	-
27/11/2025	13/02/2027	20,000,000	-
		119,080,182	90,915,094

The holders of these options do not have the right, by virtue of the option, to participate in any share issue or interest issue of the company or any other body corporate or registered scheme.

Options issued
2026

Item	**Issued to General Manager Tranche 1 - 18 August 2025**
Valuation methodology	Black-Scholes
Volatility (%)	92
Risk-free interest rate (%)	3.32
Expected life of option (years)	1.49
Exercise price per terms and conditions	$0.15
Underlying security spot price	$0.072
Grant date	18/08/2025
Expiry date	13/02/2027
Valuation per option	$0.01735
Number issued	5,000,000
Vesting condition	No vesting conditions. Vested on grant date.

Performance rights
Set out below are summaries of performance rights granted and outstanding at the end of the financial year:

2026

Grant date	Expiry date	Exercise price	Balance at the start of the year	Granted	Exercised	Expired/ forfeited/ other	Balance at the end of the year
05/02/2025	30/09/2025	$0.000	5,182,352	-	-	(5,182,352)	-
			5,182,352	-	-	(5,182,352)	-
Weighted average exercise price			$0.000	$0.000	$0.000	$0.000	$0.000

No performance rights are exercisable at the end of the financial year.

The weighted average remaining contractual life of performance rights outstanding at the end of the financial year was 0 years (2025: 0.24).

Valuation of performance rights
For performance rights with non-market conditions, fair value is measured using the closing share price at grant date. Vesting is based on management's best estimate of performance conditions being met, being that the performance rights will vest upon achievement of the performance conditions.

Note 31. Share-based payments (continued)

Warrants

At 30 June 2026, 139,844,781 unquoted warrants were outstanding. The warrants were issued for nil consideration as one free attaching warrant for every two shares subscribed under the July 2025 placement. Each warrant entitles the holder to acquire one ordinary share at an exercise price of $0.15 and expires on 26 March 2027. The warrants had an original contractual life of 18 months and a weighted-average remaining contractual life of approximately 0.74 years at 30 June 2026.

Accounting policy for share-based payments

Equity-settled and cash-settled share-based compensation benefits are provided to employees.

Equity-settled transactions are awards of shares, or options over shares, that are provided to employees in exchange for the rendering of services. Cash-settled transactions are awards of cash for the exchange of services, where the amount of cash is determined by reference to the share price.

The cost of equity-settled transactions are measured at fair value on grant date. Fair value is independently determined using either the Binomial or Black-Scholes option pricing model that takes into account the exercise price, the term of the option, the impact of dilution, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk free interest rate for the term of the option, together with non-vesting conditions that do not determine whether the consolidated entity receives the services that entitle the employees to receive payment. No account is taken of any other vesting conditions.

The cost of equity-settled transactions are recognised as an expense with a corresponding increase in equity over the vesting period. The cumulative charge to profit or loss is calculated based on the grant date fair value of the award, the best estimate of the number of awards that are likely to vest and the expired portion of the vesting period. The amount recognised in profit or loss for the period is the cumulative amount calculated at each reporting date less amounts already recognised in previous periods.

Market conditions are taken into consideration in determining fair value. Therefore any awards subject to market conditions are considered to vest irrespective of whether or not that market condition has been met, provided all other conditions are satisfied.

For performance rights with non-market conditions, the fair value is measured using the closing share price at grant date.

The cumulative expense recognised for equity-settled transactions at each reporting date until vesting date reflects the extent to which the vesting period has expired and the number of awards that, in the opinion of the Directors, will ultimately vest.

If equity-settled awards are modified, as a minimum an expense is recognised as if the modification has not been made. An additional expense is recognised, over the remaining vesting period, for any modification that increases the total fair value of the share-based compensation benefit as at the date of modification.

If the non-vesting condition is within the control of the consolidated entity or employee, the failure to satisfy the condition is treated as a cancellation. If the condition is not within the control of the consolidated entity or employee and is not satisfied during the vesting period, any remaining expense for the award is recognised over the remaining vesting period, unless the award is forfeited.

If equity-settled awards are cancelled, it is treated as if it has vested on the date of cancellation, and any remaining expense is recognised immediately. If a new replacement award is substituted for the cancelled award, the cancelled and new award is treated as if they were a modification.

Note 32. Events after the reporting period

On 26 June 2026, the Company announced an on-market share buy-back of up to 120,362,388 ordinary shares. The buy-back is expected to commence on or after 13 July 2026 and continue until 31 December 2026. No shares had been repurchased as at 30 June 2026. Accordingly, no adjustment has been recognised in these financial statements.

No 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.

Coin	Number of coins held at 30 June 2026	$AUD Spot price at 30 June 2026	$AUD Spot price at 31August 2026	$AUD Pro-forma impact
BTC	364.00	85,251	109,530	8,837,724

Basis of preparation

This Consolidated Entity Disclosure Statement (CEDS) has been prepared in accordance with the *Corporations Act 2001,* reflecting the amendments to section 295(3A)(vi) and (vii) which clarify the definition of foreign resident as being an entity that is treated as a resident of a foreign country under the tax laws of that foreign country. These amendments apply for financial years beginning on or after 1 July 2024. The CEDS includes certain information for each entity that was part of the consolidated entity at the end of the financial year in accordance with AASB 10 *Consolidated Financial Statements*.

Determination of tax residency

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

In determining tax residency, the consolidated entity has applied the following interpretations:
- *Australian tax residency:* The consolidated entity has applied current legislation and judicial precedent, including having regard to the Tax Commissioner's public guidance in Tax Ruling TR 2018/5.
- *Foreign tax residency:* Where necessary, the consolidated entity has used independent tax advisers in foreign jurisdictions to assist in determining tax residency in those foreign jurisdictions and ensure compliance with applicable foreign tax legislation.

Partnerships and trusts

Section 295(3B)(b) and (c) of the *Corporation Acts 2001* have been introduced to clarify that an Australian resident for the purposes of these disclosures includes a partnership with at least one member of which is an Australian resident within the meaning of the *Income Tax Assessment Act 1997* and a resident trust estate under the meaning in Division 6 of the *Income Tax Assessment Act 1936*. For the purposes of the CEDS, Public Company Share Trust is determined to be an Australian resident trust estate within the meaning of Division 6 of Part III of the *Income Tax Assessment Act 1936.* XYZ Partnership is also determined to be an Australian resident because one of its partners is an Australian tax resident.

Name of entity	**Type of entity**	**Trustee, partner or participant in joint venture**	**% of share capital held**	**Country of incorporation**	**Australian resident**	**Foreign jurisdiction(s) in which the entity is a resident for tax purposes (according to the law of the foreign jurisdiction)**
DigitalX Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
Digital CC Management Pty Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
Digital CC Trading Pty Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
Digital CC IP Pty Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
Digital CC Ltd	Body corporate	-	100.00%	Hong Kong	No	Hong Kong
Digital CC IP Ltd	Body corporate	-	100.00%	Hong Kong	No	Hong Kong
Digital CC Holdings Pty Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
Digital CC Holdings USA Inc	Body corporate	-	100.00%	United States of America	No	United States of America
Digital CC USA LLC	Body corporate	-	100.00%	United States of America	No	United States of America

Name of entity	Type of entity	Trustee, partner or participant in joint venture	% of share capital held	Country of incorporation	Australian resident	Foreign jurisdiction(s) in which the entity is a resident for tax purposes (according to the law of the foreign jurisdiction)
DigitalX Real World Asset Tokenisation Pty Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
Pass Petroleum Pty Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
Pass Petroleum LLC	Body corporate	-	100.00%	United States of America	No	United States of America
Airpocket International Pty Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
AirPocket LLC	Body corporate	-	100.00%	United States of America	No	United States of America
DigitalX Fund	Trust	-	-	Australia	Yes	N/A
DigitalX Bitcoin Fund	Trust	-	77.56%	Australia	Yes	N/A
DigitalX Asset Management Pty Ltd	Body corporate	-	100.00%	Australia	Yes	N/A
Sell My Shares	Body corporate	-	100.00%	Australia	Yes	N/A
DigitalX (BVI) Ltd	Body corporate	-	100.00%	British Virgin Islands	No	British Virgin Islands
Verus Energy USA, Inc.	Body corporate	-	100.00%	United States of America	No	United States of America

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;

- the attached financial statements and notes comply with International Financial Reporting Standards as issued by the International Accounting Standards Board as described in note 1 to the financial statements;

- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the financial year ended on that date;

- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable; and

- the information disclosed in the attached consolidated entity disclosure statement is true and correct.

The directors have been given the declarations required by section 295A of the Corporations Act 2001.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

Leigh Travers
Chair
31 August 2026

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INDEPENDENT AUDITOR'S REPORT

To the members of DigitalX Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of DigitalX Limited (the Company) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

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

(i) Giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year ended on that date; and

(ii) Complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the Group in accordance with the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

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.

Accounting for Digital Assets

Key audit matter	How the matter was addressed in our audit
DigitalX has holdings in a number of digital assets currently held as intangible assets disclosed in Note 14 of the financial report. There is no specific accounting standard that addresses the accounting treatment for digital assets and accordingly significant judgement is applied to evaluate whether these digital assets are accounted for appropriately. This was determined to be a key audit matter as it has required significant judgement in determining the recognition and presentation of the digital assets and confirming existence at the reporting date.	Our audit procedures included, but were not limited to: • Obtaining an understanding of the control environment through which digital assets are held; • Evaluating management's recognition and presentation of the digital assets as intangible assets against accounting principles; • Independently confirming the existence of digital assets held by the custodians; • Assessing control of the digital assets held at year-end; • Agreeing inputs used to determine the digital assets fair value to external market information; and • Assessing the adequacy of the disclosures in Note 14 to the financial report.

Other information

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

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

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

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

Responsibilities of the directors for the Financial Report

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

a) the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and

b) the consolidated entity disclosure statement that is true and correct in accordance with the Corporations Act 2001, and

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

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

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

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

Auditor's responsibilities for the audit of the Financial Report

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

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

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

This description forms part of our auditor's report.

Report on the Remuneration Report

Opinion on the Remuneration Report

We have audited the Remuneration Report included in pages 11 to 16 of the directors' report for the year ended 30 June 2026.

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

Responsibilities

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

BDO Audit Pty Ltd

BDO

Jackson Wheeler

Director

Perth, 31 August 2026

The shareholder information set out below was applicable as at 31 August 2026.

Distribution of equitable securities
Analysis of number of equitable security holders by size of holding:

	Ordinary shares		Options over ordinary shares		Rights over ordinary shares	
	Number of holders	% of total shares issued	Number of holders	% of total shares issued	Number of holders	% of total shares issued
1 to 1,000	260	-	-	-	-	-
1,001 to 5,000	1,693	0.36	-	-	-	-
5,001 to 10,000	1,144	0.66	-	-	-	-
10,001 to 100,000	2,473	6.43	-	-	6	0.28
100,001 and over	935	92.55	20	100.00	25	99.72
	6,505	100.00	20	100.00	31	100.00
Holding less than a marketable parcel	3,725	-	-	-	-	-

Equity security holders

Twenty largest quoted equity security holders
The names of the twenty largest security holders of quoted equity securities are listed below:

	Ordinary shares	
	Number held	% of total shares issued
MR ANTANAS GUOGA	163,885,186	11.75
HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	123,155,646	8.83
BNP PARIBAS NOMS PTY LTD	80,952,524	5.80
NRB INTERNATIONAL LLC	56,294,256	4.04
BNP PARIBAS NOMINEES PTY LTD <IB AU NOMS RETAILCLIENT>	55,745,836	4.00
BNP PARIBAS NOMINEES PTY LTD <CLEARSTREAM>	42,768,732	3.07
Irwin Biotech Nominees Pty Ltd	41,878,056	3.00
HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED - A/C 2	39,321,873	2.82
MR ANTANAS GUOGA	37,056,770	2.66
CITICORP NOMINEES PTY LIMITED	25,964,811	1.86
MR MICHAEL WEHBE	14,000,000	1.00
ATCHO SUPER PTY LTD <ATCHESON SUPER FUND A/C>	12,000,000	0.86
MR ADAM MICHAEL BIANCO	11,000,205	0.79
SEA KING TREASURE PTY LTD <RICHUS YIELD HAO FAMILY A/C>	9,000,000	0.65
ACL INVESTMENT AUSTRALIA PTY LTD <ACL FAMILY A/C>	8,397,221	0.60
VALUEADMIN COM PTY LTD	8,100,000	0.58
MJ & A LIND PTY LTD <LIND FAMILY S/F A/C>	7,629,245	0.55
SIBEEK PTY LTD <SIBEEK SF A/C>	7,491,422	0.54
MRS GILLIAN KAREN NES & MR RONALD NES <GIRO S/F A/C>	7,000,000	0.50
MR YI WANG	6,929,851	0.50
	758,571,634	54.38

Unquoted equity securities
The following person holds 20% or more of unquoted equity securities:

Unlisted options exercisable at $0.091 expiring 11 April 2027: 1,415,094 options, held by:
- Ms Elisabeth Louse Wade: 1,415,094 options (100.00%)

Employee options exercisable at $0.010 expiring 12 May 2027: 3,165,088 options, held by:
- Jaime Underdown: 2,165,088 (68.41%)
- Frances Cranston: 1,000,000 (31.59%)

Unlisted options exercisable at $0.10 expiring 31 December 2029: 10,000,000 options, held by:
- Pareto Nominees: 10,000,000 options (100.00%)

Unlisted options exercisable at $0.10 expiring 31 January 2027: 30,000,000 options, held by:
- Mr Gregory Albert Dooley: 10,000,000 (33.33%)
- Emboodhu Pty Ltd: 10,000,000 (33.33%)
- RIP Opportunities Pty Ltd: 10,000,000 (33.33%)

Unlisted options exercisable at $0.10 expiring 6 February 2027: 27,000,000 options, held by:
- Mr Antanas Guoga: 25,000,000 (92.59%)

Employee options exercisable at $0.10 expiring 7 March 2027: 2,500,000 options, held by:
- Mitari 888 Pty Ltd: 2,500,000 (100.00%)

Unlisted options exercisable at $0.10 expiring 16 May 2029: 20,000,000 options, held by:
- Ms Ieva Guoga: 10,000,000 (50.00%)
- Leethal Pty Ltd: 10,000,000 (50.00%)

Unlisted options exercisable at $0.15 expiring 2 June 2027, held by:
- Yat Siu: 10,000,000 (50%)
- Herve Larren: 10,000,000 (50%)

Unlisted options exercisable at $0.15 expiring 13 February 2027, held by:
- Riviera Investment Company Pty Ltd: 5,000,000 (100%)

Unlisted warrants expiring 26 March 2027: 139,844,789 held by
- Parafi Digital Opportunities LP: 163,885,186 (36.80%)
- UTXO: 49,980,822 (35.74%)

Substantial holders
Substantial holders in the company are set out below:

	Ordinary shares	
	Number held	% of total shares issued
MR ANTANAS GUOGA	239,852,028	17.18
HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED	123,155,646	8.83
BNP PARIBAS NOMS PTY LTD	80,952,524	5.80

Voting rights
The voting rights attached to ordinary shares are set out below:

Ordinary shares
Every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

There are no other classes of equity securities.

Restricted securities

There are no restricted securities on issue at the date of this report.

On-market buy back

As of 31 August 2026, 94,207,314 fully paid ordinary shares have been bought back.

Annual General Meeting

The company advises that the intended date of the Annual General Meeting (AGM) of the company is 26 November 2026 at 10:00 AM AEDT at Level 16, 101 Miller Street, North Sydney NSW 2060.

In accordance with the company's constitution, the closing date for the receipt of nominations from persons wishing to be considered for election as a director is 21 October 2026.

Directors	Leigh Travers Peter Rubinstein Ieva Guoga
Company secretary	Olga Smejkalova
ABN	59 009 575 035
Registered office and principle place of business	Suite 2, Level 4, 66 Kings Park Road West Perth WA 6005
Share register	Automic Pty Ltd Level 5, 126 Phillip Street Sydney, NSW 2000
Auditor	BDO Audit Pty Ltd Level 9, Mia Yellagonga Tower 2, 5 Spring Street Perth WA 6000
Stock exchange listing	DigitalX Limited shares are listed on the Australian Securities Exchange (ASX code: DCC)
Website	http://www.digitalx.com/