ASX Announcement | 30 September 2025
Notification under Listing Rule 4.3D – 2025 Financial Statements

Reconciliation of Audited Financial Statements to Unaudited Final Report (Appendix 4E)

Linius provides this announcement in relation to its unaudited Appendix 4E Preliminary Final Report (Appendix 4E) lodged on 29 August 2025 and the Company's audited FY2025 Financial Statements lodged with the ASX today.

The FY2025 Financial Statements vary from the preliminary information presented in the Appendix 4E as set out below:

	2025	Appendix 4E	Movements
Statement of Profit or Loss and Other Comprehensive Income			
Finance expense	(31,685)	(336,864)	305,179
Loss before income tax	(5,006,363)	(5,311,541)	305,179
Total comprehensive loss for the year	(5,018,333)	(5,323,512)	305,179
Statement of Financial Position			
Current Liabilities			
Financial Liabilities	350,000	1,439,902	1,089,902
Total Current Liabilities	2,732,031	3,821,933	1,089,902
Total Liabilities	2,811,410	3,901,312	1,089,902
Net (Liabilities) / Assets	(2,238,205)	(3,328,107)	1,089,902
Equity			
Reserves	8,179,557	7,394,834	784,723
Accumulated losses	(69,846,284)	(70,151,463)	305,179
Total Equity	(2,238,205)	(3,328,107)	1,089,902

All changes are non-cash and relate to the accounting treatment of Convertible Notes.

The Board does not consider that these changes materially affect the future financial performance or financial position of the company.

This announcement has been authorised for release to ASX by the Linius Board of Directors.

About Linius Technologies Limited:

Linius' purpose is to unlock the value of the world's video, creating immersive, deeply personalized viewing experiences. For the first time, we make it possible to find, curate, and utilize the valuable moments across vast libraries of video, enabling viewers to create an infinite amount of personalized video compilations on-the-fly, providing the most relevant content to each viewer.

Our patented Video Virtualisation Engine™ (VVE) turns big, bulky video files into lightweight, searchable data that is enriched with AI and ML, making it easy and efficient for users to find and share what matters to them. Creators and owners of video can drive greater viewing, and monetisation of their video assets.

For more on Linius Technologies, visit www.linius.com

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