



INTELLIGENT  
MONITORING GROUP

ASX: IMB

ASX RELEASE

30 September 2025

## CIRCUMSTANCES AFFECTING PRELIMINARY FINANCIAL RESULT (APPENDIX 4E) MARKET RELEASE PURSUANT TO ASX LISTING RULE 4.3D

Intelligent Monitoring Group Limited (ASX: IMB), ("IMG" or the "Company"), is releasing its final audited results for the financial year ended 30 June 2025 today on Tuesday 30 September 2025. The Company previously released its preliminary unaudited financial report (Appendix 4E) to the ASX on 26 August 2025.

After the Appendix 4E was released, the final audit was completed where the following adjustments were identified:

1. Adjustments were required to reflect the reassessment of the judgements involved in the calculation the recoverability of balances relating to tax losses. Other tax adjustments were also resolved as part of this process.. below for further detail.

As a consequence, the deferred tax liability and the income tax payable shown in the Statement of Financial Position have increased, with a corresponding increase in the income tax expense in the Statement of Profit or Loss and Other Comprehensive Income, thereby increasing the loss for the financial year. The impact of this adjustment is disclosed below.

### ***Impact on Statement of Financial Position***

The impact of the tax changes in the Statement of Financial Position as at 30 June 2025 is as follows:

	<b><u>\$'000</u></b>
<i>Current liabilities:</i>	
Income tax payable (Appendix 4E)	1,557
Finalisation of current tax accounting	5,382
Income tax payable as at 30 June 2025	<u>6,939</u>
<i>Current liabilities:</i>	
Deferred tax liability (Appendix 4E)	5,400
Reassessment of amounts recognised in prior periods	2,182
Finalisation of current tax accounting	839
Deferred tax payable as at 30 June 2025	<u>8,421</u>

### ***Impact on Statement of Profit or Loss and Other Comprehensive Income***

The impact of the adjustment to income tax expense for the year ending 30 June 2025 in the Statement of Profit or Loss and Other Comprehensive Income is as follows:

Income tax expense (Appendix 4E)	(3,409)
Reassessment of amounts recognised in prior periods	(2,182)
Finalisation of current tax accounting	(1,199)
Income tax expense for the year ended 30 June 2025	<u>(6,790)</u>

INTELLIGENT MONITORING GROUP LIMITED

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- Adjustments required to reclassify credit balances included in **other receivables**, and an adjustment was also required to recognise the liability and corresponding asset for portable long service leave.

As a consequence of the reclassification of credit balances, trade and other receivables as well as trade and other payables as shown in the Statement of Financial Position have both increased. The recognition of portable long service leave resulted in an increase of trade and other receivables with a corresponding increase in non-current employee benefits. There was no impact on the Statement of Profit or Loss and Other Comprehensive Income as a result of this adjustment. The impact of these adjustments is disclosed below.

#### **Impact on Statement of Financial Position**

The changes in trade and other receivables, trade and other payables and employee benefits in the Statement of Financial Position as at 30 June 2025 is as follows:

	<b>\$'000</b>
<i>Current assets</i>	
Trade and other receivables (Appendix 4E)	23,869
Credit balances reclassified	1,250
LSL asset recognised	756
Trade and other receivables as at 30 June 2025	<u>25,874</u>
<i>Current liabilities</i>	
Trade and other payables (Appendix 4E)	21,942
Credit balances reclassified	1,250
Trade and other payables as at 30 June 2025	<u>23,192</u>
<i>Non-current liabilities</i>	
Provisions (Appendix 4E)	3,908
LSL liability recognised	756
Trade and other payables as at 30 June 2025	<u>4,664</u>

The Board does not consider that the noted changes materially affect current or future financial performance or financial position of the Company. The above information is provided in accordance with ASX Listing Rule 4.3D for completeness.

**-ENDS-**

**Authorisation:** This announcement is authorised for release by the Board of Intelligent Monitoring Group Limited.

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