

# **SQID Technologies Limited**

**ABN 44 121 655 472**

**Unaudited Condensed Interim Financial Report - 30 September  
2024**

**SQID Technologies Limited**  
**Corporate directory**  
**30 September 2024**

Directors	Athan Lekkas Michael Clarke Andrew Sterling
Company secretary	Mark Pryn
Registered office	Level 14 440 Collins Street Melbourne VIC 3000
Principal place of business	Level 14 440 Collins Street Melbourne VIC 3000
Auditor	Connect National Audit Level 14 333 Collins Street Melbourne VIC 3000
Website	<a href="http://sqidtechnologies.com">sqidtechnologies.com</a>
Stock exchange listing:	Canadian Securities Exchange (CSE:SQID)

## **SQID Technologies Limited**

### **Contents**

**30 September 2024**

Consolidated statement of financial position	3
Consolidated statement of profit or loss and other comprehensive income	4
Consolidated statement of changes in equity	5
Consolidated statement of cash flows	6
Notes to the consolidated financial statements	7

### **General information**

The condensed interim consolidated financial statements cover SQID Technologies Limited as a Group consisting of SQID Technologies Limited and the entities it controlled at the end of, or during, the period. The financial statements are presented in Australian dollars, which is SQID Technologies Limited's functional and presentation currency.

SQID Technologies Limited is a public company limited by shares, incorporated, and domiciled in Australia. Its registered office and principal place of business is:

Level 14  
440 Collins Street  
Melbourne VIC 3000

A description of the nature of the Group's operations and its principal activities are included in the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of Directors. The Directors have the power to amend and reissue the financial statements.

**SQID Technologies Limited**  
**Consolidated statement of financial position**  
**As at 30 September 2024**

	<b>Consolidated</b>	
	<b>30</b>	<b>31 December</b>
<b>Note</b>	<b>September</b>	<b>2023</b>
	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	6,640	65,368
Receivables	17,166	17,568
Total current assets	<u>23,806</u>	<u>82,936</u>
<b>Non-current assets</b>		
Other financial assets	75,568	75,568
Total non-current assets	<u>75,568</u>	<u>75,568</u>
<b>Total assets</b>	<u>99,374</u>	<u>158,504</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade and other payables	28,067	58,406
Total current liabilities	<u>28,067</u>	<u>58,406</u>
<b>Total liabilities</b>	<u>28,067</u>	<u>58,406</u>
<b>Net assets</b>	<u>71,307</u>	<u>100,098</u>
<b>Equity</b>		
Issued capital	7 8,824,267	8,824,267
Accumulated losses	<u>(8,752,960)</u>	<u>(8,724,169)</u>
<b>Total equity</b>	<u>71,307</u>	<u>100,098</u>

**Approved by:**

*"Athanasios Lekkas"*

Director  
14 November 2024

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

**SQID Technologies Limited**  
**Consolidated statement of profit or loss and other comprehensive income**  
**For the period ended 30 September 2024**

	Note	Consolidated 9 months ended 30 Sep 2024 \$	9 months ended 30 Sep 2023 \$
<b>Revenue from contracts with customers from continuing operations</b>	3	146,788	185,555
Interest income		3	3
<b>Expenses</b>			
Professional fees		(22,617)	(41,060)
Non-executive director fees		(17,000)	(16,000)
Other expenses		(8,204)	(10,944)
Consultancy fees		(108,135)	(114,095)
Listing & registry expenses		(19,626)	(18,255)
Total expenses		<u>(175,582)</u>	<u>(200,354)</u>
<b>Loss before income tax expense from continuing operations</b>		(28,791)	(14,796)
Income tax expense		-	-
Loss after income tax expense from continuing operations		(28,791)	(14,796)
Loss after income tax expense from discontinued operations	4	-	(88,028)
<b>Loss after income tax expense for the period attributable to the owners of SQID Technologies Limited</b>		(28,791)	(102,824)
Other comprehensive income for the period, net of tax		-	-
<b>Total comprehensive income for the period attributable to the owners of SQID Technologies Limited</b>		<u>(28,791)</u>	<u>(102,824)</u>
Total comprehensive income for the period is attributable to:			
Continuing operations		(28,791)	(102,824)
Discontinued operations		-	-
		<u>(28,791)</u>	<u>(102,824)</u>
		<b>Cents</b>	<b>Cents</b>
<b>Earnings per share for loss from continuing operations attributable to the owners of SQID Technologies Limited</b>			
Basic earnings per share	11	(0.20)	(0.10)
Diluted earnings per share	11	(0.20)	(0.10)
<b>Earnings per share for loss from discontinued operations attributable to the owners of SQID Technologies Limited</b>			
Basic earnings per share	11	-	(0.61)
Diluted earnings per share	11	-	(0.61)
<b>Earnings per share for loss attributable to the owners of SQID Technologies Limited</b>			
Basic earnings per share	11	(0.20)	(0.71)
Diluted earnings per share	11	(0.20)	(0.71)

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

**SQID Technologies Limited**  
**Consolidated statement of changes in equity**  
**For the period ended 30 September 2024**

<b>Consolidated</b>	<b>Issued capital</b> <b>\$</b>	<b>Share-based payments reserve</b> <b>\$</b>	<b>Common control reserve</b> <b>\$</b>	<b>Accumulated losses</b> <b>\$</b>	<b>Non-controlling interest</b> <b>\$</b>	<b>Total equity</b> <b>\$</b>
Balance at 1 January 2023	8,824,267	-	(532,105)	(7,979,033)	-	313,129
Loss after income tax expense for the period	-	-	-	(102,824)	-	(102,824)
Other comprehensive income for the period, net of tax	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	(102,824)	-	(102,824)
Transfer common control reserve on disposal of subsidiary	-	-	532,105	(532,105)	-	-
Balance at 30 September 2023	<u>8,824,267</u>	<u>-</u>	<u>-</u>	<u>(8,613,962)</u>	<u>-</u>	<u>210,305</u>
<b>Consolidated</b>	<b>Issued capital</b> <b>\$</b>	<b>Share-based payments reserve</b> <b>\$</b>	<b>Common control reserve</b> <b>\$</b>	<b>Accumulated losses</b> <b>\$</b>	<b>Non-controlling interest</b> <b>\$</b>	<b>Total equity</b> <b>\$</b>
Balance at 1 January 2024	8,824,267	-	-	(8,724,169)	-	100,098
Loss after income tax expense for the period	-	-	-	(28,791)	-	(28,791)
Other comprehensive income for the period, net of tax	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	(28,791)	-	(28,791)
Balance at 30 September 2024	<u>8,824,267</u>	<u>-</u>	<u>-</u>	<u>(8,752,960)</u>	<u>-</u>	<u>71,307</u>

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

**SQID Technologies Limited**  
**Consolidated statement of cash flows**  
**For the period ended 30 September 2024**

	<b>Consolidated</b>	
	<b>9 months</b>	<b>9 months</b>
	<b>ended 30</b>	<b>ended 30</b>
<b>Note</b>	<b>Sep 2024</b>	<b>Sep 2023</b>
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>		
Receipts from customers	147,190	648,300
Payments to suppliers and employees	<u>(205,921)</u>	<u>(905,316)</u>
	(58,731)	(257,016)
Interest received	3	3
Interest and other finance costs paid	<u>-</u>	<u>(677)</u>
Net cash used in operating activities	<u>(58,728)</u>	<u>(257,690)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	-	(13,411)
Proceeds on disposal of discontinued operations	<u>-</u>	<u>1</u>
Net cash used in financing activities	<u>-</u>	<u>(13,410)</u>
Net decrease in cash and cash equivalents	(58,728)	(271,100)
Cash and cash equivalents at the beginning of the financial period	65,368	356,113
Cash disposed with sale of subsidiary	<u>-</u>	<u>(50,588)</u>
Cash and cash equivalents at the end of the financial period	<u><u>6,640</u></u>	<u><u>34,425</u></u>

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

**SQID Technologies Limited**  
**Notes to the consolidated financial statements**  
**30 September 2024**

**Note 1. Nature and continuance of operations**

The Parent Entity, SQID Technologies Limited is incorporated under the Laws of Australia, specifically the Corporations Act 2001. The registered office and principal place of business of SQID Technologies Limited is located at Level 14 440 Collins St Melbourne, Victoria, 3000, Australia. The Parent Entity's shares are listed on the Canadian Securities Exchange (CSE:SQID).

The Consolidated Entity comprises SQID Technologies Limited as the parent and controlled entities. Refer to note 10 'Interests in subsidiaries'.

The Consolidated Entity may also be referred to as the "Group" and the Parent Entity may also be referred to as the "Company".

During the financial period the principal continuing activities of the Group included:

- the provision of merchant services and payment transaction processing solutions customers across both Business to Business (B2B) and Business to Consumer (B2C) segments through its leading partner platform; and
- management of investments held.

**Note 2. Material accounting policy information**

These general purpose financial statements for the interim half-year reporting period ended 30 September 2024 have been prepared in accordance with Australian Accounting Standard AASB 134 'Interim Financial Reporting' and the Corporations Act 2001, as appropriate for for-profit oriented entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 31 December 2023.

The principal accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The Group has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. There were no new mandatory Accounting Standards and Interpretations adopted during the reporting period that had a material impact.

There are a number of new accounting standards, interpretations and amendments that have been issued but are not yet effective. None of these new accounting standards, interpretations and amendments are expected to have material impact on the financial statements of the group in the period of initial application.

The group has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

**Going concern**

The financial statements have been prepared on a going concern basis.

For the period ended 30 September 2024, the Group recorded revenue from contracts with customers of \$146,788 (2023: \$185,555) incurred a net loss of \$28,791 (2023: \$102,824) and had operating cash outflows of \$58,728 (2023 \$257,690). As at 30 September 2024 the Group had net current assets of \$4,261 (31 December 2023 :\$24,530) and net assets of \$71,307 (31 December 2023 : \$100,098 ).

The Directors have concluded that the going concern basis of accounting is appropriate, based on the operating cashflow projections whereby the Company envisages being able to settle its obligations as and when they fall due.



**SQID Technologies Limited**  
**Notes to the consolidated financial statements**  
**30 September 2024**

**Note 3. Revenue from contracts with customers**

	<b>Consolidated</b>	<b>Consolidated</b>
	<b>9 months</b>	<b>9 months</b>
	<b>ended 30</b>	<b>ended 30</b>
	<b>Sep 2024</b>	<b>Sep 2023</b>
	<b>\$</b>	<b>\$</b>
<b>From continuing operations</b>		
Commission (recognised at a point in time)	<u>146,788</u>	<u>185,555</u>

**Note 4. Discontinued operations**

*Financial performance information*

	<b>Consolidated</b>
	<b>9 months</b>
	<b>ended 30</b>
	<b>Sep 2023</b>
	<b>\$</b>
Revenue from contracts with customers	269,812
Cost of sales	<u>(246,800)</u>
Gross profit	<u>23,012</u>
Employee benefits	(246,740)
Professional fees	(13,285)
Marketing	(26,875)
Consultancy	(15,000)
IT and hosting cost	(9,447)
Other expenses	(29,990)
Finance costs	(677)
Total expenses	<u>(342,014)</u>
Loss before income tax expense	(319,002)
Income tax expense	<u>-</u>
Loss after income tax expense	<u>(319,002)</u>
Gain on disposal before income tax	230,974
Income tax expense	<u>-</u>
Gain on disposal after income tax expense	<u>230,974</u>
Loss after income tax expense from discontinued operations	<u><u>(88,028)</u></u>

*Cash flow information*

	<b>Consolidated</b>
	<b>9 months</b>
	<b>ended 30</b>
	<b>Sep 2023</b>
	<b>\$</b>
Net cash used in operating activities	(262,042)
Net cash used in financing activities	<u>(13,411)</u>
Net decrease in cash and cash equivalents from discontinued operations	<u><u>(275,453)</u></u>

**SQID Technologies Limited**  
**Notes to the consolidated financial statements**  
**30 September 2024**

**Note 4. Discontinued operations (continued)**

*Carrying amounts of assets and liabilities disposed*

	<b>Consolidated 9 months ended 30 Sep 2023 \$</b>
Cash and cash equivalents	50,588
Trade and other receivables	49,848
Other current assets	242
Other non-current assets	12,209
Total assets	<u>112,887</u>
Trade and other payables	220,737
Revenue in advance	49,000
Provisions	74,123
Total liabilities	<u>343,860</u>
Net liabilities	<u><u>(230,973)</u></u>

*Details of the disposal*

	<b>Consolidated 9 months ended 30 Sep 2023 \$</b>
Total sale consideration	1
Carrying amount of net liabilities disposed	<u>230,973</u>
Gain on disposal before income tax	<u>230,974</u>
Gain on disposal after income tax	<u><u>230,974</u></u>

**Note 5. Other financial assets**

	<b>Consolidated 30 September 2024 \$</b>	<b>31 December 2023 \$</b>
<i>Non-current assets</i>		
Unlisted securities - at fair value through profit and loss(a)(b)	<u>75,568</u>	<u>75,568</u>

- (a) The Company holds 1,079,545 shares (3.37%) in Sienna Mining Limited which holds land positions in prospective uranium mining geology in Tanzania. The carrying value for the Sienna Mining Limited holding at \$75,568 or \$0.07 per share is in line with the most recent capital raise completed in May 2024.
- (b) On 2 February 2022, the Group acquired 4,260,000 fully paid ordinary shares and 1,065,000 options in MSM Corporation International Limited (MSMCI) under a share placement, for total investment of \$200,220 or \$0.047 cents per ordinary share acquired. The options have an exercise price of \$0.047 and an expiry date of 31 December 2024. Effective 31 December 2023, the fair value of the investment was assessed to be nil.

Refer to note 9 'Fair value measurement'.

**SQID Technologies Limited**  
**Notes to the consolidated financial statements**  
**30 September 2024**

**Note 6. Intangibles**

	<b>Consolidated</b>	
	<b>30 September 2024</b>	<b>31 December 2023</b>
	<b>\$</b>	<b>\$</b>
<i>Non-current assets</i>		
Cryptocurrencies under development	100,000	100,000
Less: Impairment	<u>(100,000)</u>	<u>(100,000)</u>
	<u><u>-</u></u>	<u><u>-</u></u>

\*\* On 24 March 2022, the Group announced that it had signed a collaboration agreement with tagSpace Pty Ltd (tagSpace). As part of this agreement both SQID and tagSpace will collectively look at opportunities to expand and capitalise on opportunities in “E-sports” market segments. As part of signing this agreement SQID invested A\$100,000 in a cryptocurrency ITO undertaken by tagSpace. As at 31 December 2022 this investment was fully impaired.

**Note 7. Issued capital**

	<b>Consolidated</b>			
	<b>30 September 2024</b>	<b>31 December 2023</b>	<b>30 September 2024</b>	<b>31 December 2023</b>
	<b>Shares</b>	<b>Shares</b>	<b>\$</b>	<b>\$</b>
Ordinary shares - fully paid	<u>14,416,827</u>	<u>14,416,827</u>	<u>8,824,267</u>	<u>8,824,267</u>

*Ordinary share rights*

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.

Generally, every member present at a meeting in person or by proxy shall have one vote for each share held.

*Capital management*

Management controls the capital of the Group in order to ensure that the Group can fund its operations and continue as a going concern. There are no externally imposed capital requirements. Management effectively manages the Group’s capital by assessing the Group’s financial risks and adjusting its capital structure in response to changes in these risks and in the market.

**Note 8. Financial instruments**

***Financial risk management objectives***

The Group’s operations are exposed the following financial risks:

- Interest rate risk,
- Credit risk,
- Liquidity risk,
- Price risk, and
- Foreign currency risk.

The board of directors has overall responsibility for identifying and managing operational and financial risks.

*Price risk*

The Group’s exposure to equity securities price risk for the previous reporting period arose from investments held and classified in the statement of financial position as listed and unlisted equities at fair value through profit or loss. In the current reporting period, the exposure was removed through investment sales and impairment. The impact of 10% increase or decrease in security prices on the Group’s loss before tax and net assets for the previous reporting period is set out below.

**SQID Technologies Limited**  
**Notes to the consolidated financial statements**  
**30 September 2024**

**Note 8. Financial instruments (continued)**

Consolidated - 30 September 2024	% change	Average price increase		% change	Average price decrease	
		Effect on profit before tax	Effect on equity		Effect on profit before tax	Effect on equity
Unlisted securities	10%	<u>7,557</u>	<u>7,557</u>	10%	<u>(7,557)</u>	<u>(7,557)</u>

  

Consolidated - 31 December 2023	% change	Average price increase		% change	Average price decrease	
		Effect on profit before tax	Effect on equity		Effect on profit before tax	Effect on equity
Unlisted securities	10%	<u>7,557</u>	<u>7,557</u>	10%	<u>(7,557)</u>	<u>(7,557)</u>

*Interest rate risk*

The Group does not have a significant exposure to interest rate risk. The exposure includes cash and cash equivalent balances and for the previous financial year, incidental fixed interest rate borrowings.

*Credit risk*

Credit risk arises from cash and cash equivalents with banks and financial institutions, as well as credit exposures to customers who are public and private organisations in the technology industry, including outstanding receivables. During the year the outsourcing of the payments solutions business has reduced the Group's credit risk.

*Liquidity risk*

Liquidity risk management requires the Group to maintain sufficient liquid assets (mainly cash and cash equivalents) to be able to pay debts as and when they become due and payable.

The Group manages liquidity risk by maintaining adequate cash reserves and available borrowing facilities by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

*Financing arrangements*

As at 30 September 2024 there were no unused borrowing facilities available.

*Remaining contractual maturities*

The following tables detail the Group'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 remaining contractual liabilities shown in the tables below match the respective carrying amount in the statement of financial position.

Consolidated - 30 September 2024	Weighted average interest rate	1 year or less	Between 1 and 2 years	Between 2 and 5 years	Over 5 years	Remaining contractual maturities
	%	\$	\$	\$	\$	\$
<b>Non-derivatives</b>						
<i>Non-interest bearing</i>						
Trade and other payables	-	<u>28,067</u>	-	-	-	<u>28,067</u>
Total non-derivatives		<u>28,067</u>	-	-	-	<u>28,067</u>

**SQID Technologies Limited**  
**Notes to the consolidated financial statements**  
**30 September 2024**

**Note 8. Financial instruments (continued)**

<b>Consolidated - 31 December 2023</b>	Weighted average interest rate	1 year or less	Between 1 and 2 years	Between 2 and 5 years	Over 5 years	Remaining contractual maturities
	%	\$	\$	\$	\$	\$
<b>Non-derivatives</b>						
<i>Non-interest bearing</i>						
Trade and other payables	-	58,406	-	-	-	58,406
Total non-derivatives		58,406	-	-	-	58,406

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 9. Fair value measurement**

*Fair value hierarchy*

The following tables detail the Group's assets and liabilities, measured or disclosed at fair value, using a three-level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

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

<b>Consolidated - 30 September 2024</b>	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
<i>Financial assets at fair value through profit or loss</i>				
Unlisted securities	-	75,568	-	75,568
Total assets	-	75,568	-	75,568
<b>Consolidated - 31 December 2023</b>				
	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
<i>Financial assets at fair value through profit or loss</i>				
Unlisted securities	-	75,568	-	75,568
Total assets	-	75,568	-	75,568

Assets and liabilities held for sale are measured at the lower of fair value or carrying value on a non-recurring basis.

There were no transfers between levels during the financial period.

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

*Valuation techniques for fair value measurements categorised within level 2*

Unquoted investments fair value is based on recent capital raisings proposed and completed by the investee company.

*Accounting policy for fair value measurement*

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on 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; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

**SQID Technologies Limited**  
**Notes to the consolidated financial statements**  
**30 September 2024**

**Note 9. Fair value measurement (continued)**

For recurring and non-recurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers will be selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

The Group has determined that recent capital raises provide the best indicator of the fair value of investment securities (financial assets) held. Accordingly, no external valuations were sought during the reporting period.

The Group policy is to reassess the fair value hierarchy level for each investment at the end of each reporting period. Where applicable investments will be transferred between fair value hierarchy levels at the most recent fair value determination prior to the transfer. There were no transfers between fair value hierarchy levels during the reporting period.

**Note 10. Interests in subsidiaries**

The consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with the accounting policy described in :

Name	Principal place of business / Country of incorporation	Ownership interest	
		30 September 2024 %	31 December 2023 %
SQID Payments Pty Ltd (deregistered 3 January 2024)	Australia	-	100%
		-	-

**Note 11. Earnings per share**

	Consolidated	
	9 months ended 30 Sep 2024 \$	9 months ended 30 Sep 2023 \$
<i>Earnings per share for loss from continuing operations</i>		
Loss after income tax attributable to the owners of SQID Technologies Limited	(28,791)	(14,796)
	<b>Cents</b>	<b>Cents</b>
Basic earnings per share	(0.20)	(0.10)
Diluted earnings per share	(0.20)	(0.10)

	Consolidated	
	9 months ended 30 Sep 2024 \$	9 months ended 30 Sep 2023 \$
<i>Earnings per share for loss from discontinued operations</i>		
Loss after income tax attributable to the owners of SQID Technologies Limited	-	(88,028)
	<b>Cents</b>	<b>Cents</b>
Basic earnings per share	-	(0.61)
Diluted earnings per share	-	(0.61)

**SQID Technologies Limited**  
**Notes to the consolidated financial statements**  
**30 September 2024**

**Note 11. Earnings per share (continued)**

	<b>Consolidated</b>	<b>Consolidated</b>
	<b>9 months</b>	<b>9 months</b>
	<b>ended 30</b>	<b>ended 30</b>
	<b>Sep 2024</b>	<b>Sep 2023</b>
	<b>\$</b>	<b>\$</b>
<i>Earnings per share for loss</i>		
Loss after income tax attributable to the owners of SQID Technologies Limited	<u>(28,791)</u>	<u>(102,824)</u>
	<b>Cents</b>	<b>Cents</b>
Basic earnings per share	(0.20)	(0.71)
Diluted earnings per share	(0.20)	(0.71)
	<b>Number</b>	<b>Number</b>
<i>Weighted average number of ordinary shares</i>		
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>14,416,827</u>	<u>14,416,827</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>14,416,827</u>	<u>14,416,827</u>

**Note 12. Events after the reporting period**

No matter or circumstance has arisen since 30 September 2024 that has significantly affected, or may significantly affect the Group's operations, the results of those operations, or the Group's state of affairs in future financial years.