

Bridge SaaS Limited
Appendix 4D
Half-year report

1. Company details

| | |
|-------------------|--|
| Name of entity: | Bridge SaaS Limited |
| ABN: | 14 130 148 560 |
| Reporting period: | For the half-year ended 31 December 2025 |
| Previous period: | For the half-year ended 31 December 2024 |

2. Results for announcement to the market

| | | | \$ |
|---|------|----------|-----------|
| Revenues from ordinary activities | up | 83.7% to | 5,658,745 |
| Loss from ordinary activities after tax attributable to the owners of Bridge SaaS Limited | down | 71.9% to | (156,036) |
| Loss for the half-year attributable to the owners of Bridge SaaS Limited | down | 71.9% to | (156,036) |

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 and non-controlling interest amounted to \$156,036 (31 December 2024: \$555,048).

3. Net tangible assets

| | Reporting period Cents | Previous period Cents |
|---|------------------------------|-----------------------------|
| Net tangible assets per ordinary security | <u>(1.79)</u> | <u>0.99</u> |

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

Not applicable.

9. Foreign entities

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

Not applicable.

10. Audit qualification or review

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

The financial statements were subject to a review by the auditors and the review report is attached as part of the Interim Report. The review report contains a paragraph addressing a material uncertainty related to going concern.

11. Attachments

Details of attachments (if any):

The Interim Report of Bridge SaaS Limited for the half-year ended 31 December 2025 is attached.

12. Signed

Signed



Date: 27 February 2026

Jason Falinski
Non-Executive Chairman

Bridge SaaS Limited

ABN 14 130 148 560

Interim Report - 31 December 2025

Bridge SaaS Limited
Corporate directory
31 December 2025

| | |
|-----------------------------|--|
| Directors | Mr Jason Falinski, Non-Executive Chairman. Mr Joshua Quinn, Executive Director Mr Wesley Culley, Non-Executive Director Mr Richard Gordon, Non-Executive Director |
| Company secretary | Joshua Quinn |
| Registered office | 481A New South Head Rd, Double Bay NSW 2028 |
| Principal place of business | 481A New South Head Rd, Double Bay NSW 2028 |
| Share register | Automic Pty Ltd Level 5, 126 Phillip Street Sydney NSW 2000 |
| Auditor | In.Corp Audit & Assurance Pty Ltd Level 1, 6-10 O'Connell St Sydney NSW 2000 |
| Solicitors | Thomson Geer Lawyers Level 14, 60 Martin Place Sydney NSW 2000 |
| Stock exchange listing | Bridge SaaS Limited shares are listed on the Australian Securities Exchange (ASX code: BGE) |

Bridge SaaS Limited
Directors' report
31 December 2025

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'consolidated entity') consisting of Bridge SaaS Limited (referred to hereafter as the 'company' or 'parent entity') and the entity it controlled at the end of, or during, the half-year ended 31 December 2025.

Directors

The following persons were directors of Bridge SaaS Limited ('Bridge') during the whole of the financial half-year and up to the date of this report, unless otherwise stated.

Mr Jason Falinski, Non-Executive Chairman (appointed 1 December 2025)
Mr Joshua Quinn, Executive Director
Mr Wesley Culley, Non-Executive Director
Mr Richard Gordon, Executive Chairman & CEO until 1 December 2025 when he became a Non-Executive Director

Principal activities

Bridge provides Software-as-a-Service (SaaS) based Customer Relationship Management (CRM) and workflow solutions to the Employment Service and NDIS sectors. The Bridge Software is a single platform that simplifies the unique data, compliance and documentary evidence requirements of outsourced federal government-funded programs.

Brightside is a registered NDIS provider that provides the highest quality and compassionate disability support services that enables all individual participants personal growth towards their independence and individual goals.

Review of operations

The loss attributable to the members of the consolidated entity after providing for income tax and non-controlling interest amounted to \$156,036 (31 December 2024: \$555,048).

During the six months ended 31 December 2025, Bridge SaaS Limited progressed its strategy of operating an integrated disability services and SaaS-enabled workflow platform across the NDIS sector, delivering stable operating performance through its Queensland operations and establishing a new wholly owned operating footprint in New South Wales.

Bridge is the parent entity of a growing operating group delivering disability and community-based services across Australia. The Company holds a 51% controlling interest in Brightside Disability Support & Respite Pty Ltd ("**Brightside**") and, during the period, incorporated and launched Bridge Disability Support Pty Ltd in New South Wales as part of its national expansion strategy.

Brightside (Bridge holds a 51% controlling shareholding)

Brightside continued to deliver stable and high-quality services throughout the half year, maintaining participant growth, operational discipline and positive participant outcomes.

Overall, Brightside continued to demonstrate steady operational performance and remains positioned for continued growth across Queensland.

New South Wales Expansion – Bridge Disability Support (100% owned)

During the half year, the Company incorporated Bridge Disability Support Pty Ltd, a wholly owned subsidiary in New South Wales.

This expansion forms part of the Company's longer-term strategy to:

- Broaden its footprint in key NDIS growth markets;
- Leverage its existing governance frameworks and service delivery model; and
- Build a scalable, multi-state disability services platform.

The Company opened a Supported Independent Living (SIL) residence in Southwest Sydney on 5 November 2025.

The NSW operations are progressing in line with expectations at this early stage of development. The Company considers that a solid operational foundation has now been established to support further expansion within NSW.

Governance and Board Update

On 1 December 2025, the Company appointed Mr Jason Falinski as Non-Executive Chairman.

Mr Falinski brings experience across governance, public policy, capital markets and regulated industries. The Board considers his appointment to be a strategically important addition that strengthens the Company's governance framework and regulatory capability as Bridge continues to scale its platform and operating footprint.

Following this appointment, Mr Richard Gordon transitioned from Non-Executive Chairman to Non-Executive Director and continues to contribute to the Board.

Entering the second half of FY2026, the Company remains focused on:

- Sustaining participant growth and operational efficiency within Brightside;
- Scaling the New South Wales business through measured participant acquisition and service expansion;
- Leveraging its governance and compliance frameworks to support multi-state growth; and
- Continuing to develop its SaaS-enabled workflow and compliance solutions for the Employment Services and NDIS sectors.

Significant changes in the state of affairs

There were no significant changes in the state of affairs of the consolidated entity during the financial half-year.

Matters subsequent to the end of the financial half-year

No matter or circumstance has arisen since 31 December 2025 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.

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.

This report is made in accordance with a resolution of directors, pursuant to section 306(3)(a) of the Corporations Act 2001.

On behalf of the directors



Jason Falinski
Non-Executive Chairman

27 February 2026

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION
307C OF THE CORPORATIONS ACT 2001**

To the Directors of Bridge SaaS Limited

As lead auditor for the review of Bridge SaaS Limited for the half-year ended 31 December 2025, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- no contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of Bridge SaaS Limited and the entities it controlled during the half-year.

In.Corp Audit & Assurance Pty Ltd



Graham Webb
Director

Sydney, 27 February 2026

In.Corp Audit & Assurance Pty Ltd
ABN 14 129 769 151

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Bridge SaaS Limited**Contents****31 December 2025**

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General information

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

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

481A New South Head Rd,
Double Bay NSW 2028

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 27 February 2026.

Bridge SaaS Limited
Statement of profit or loss and other comprehensive income
For the half-year ended 31 December 2025

| | | Consolidated | |
|--|-------------|---|---|
| | Note | 6 months to 31 Dec 2025 \$ | 6 months to 31 Dec 2024 \$ |
| Total Revenue | 3 | 5,633,658 | 3,077,677 |
| Other income | 4 | 158,561 | - |
| Interest revenue calculated using the effective interest method | | 25,087 | 2,428 |
| Expenses | | | |
| Hosting (data centre and networks) | | - | (203,962) |
| Sales and marketing | | (17,168) | - |
| Employee benefits expense | | (1,750,841) | (645,288) |
| Depreciation and amortisation expense | | (304,469) | (9,133) |
| Consulting costs | | (3,045,143) | (1,856,714) |
| Research and development expenditure | | (45,184) | (115,000) |
| Directors fees | | (42,979) | (75,909) |
| Other expenses | | (555,353) | (540,056) |
| Finance costs | | (18,414) | (3,409) |
| Profit/(loss) before income tax expense | | 37,755 | (369,366) |
| Income tax expense | | (35,468) | (54,674) |
| Profit/(loss) after income tax expense for the half-year | | 2,287 | (424,040) |
| Other comprehensive income for the half-year, net of tax | | - | - |
| Total comprehensive income for the half-year | | <u>2,287</u> | <u>(424,040)</u> |
| Profit/(loss) for the half-year is attributable to: | | | |
| Non-controlling interest | | 158,323 | 131,008 |
| Owners of Bridge SaaS Limited | | (156,036) | (555,048) |
| | | <u>2,287</u> | <u>(424,040)</u> |
| Total comprehensive income for the half-year is attributable to: | | | |
| Non-controlling interest | | 158,323 | 131,008 |
| Owners of Bridge SaaS Limited | | (156,036) | (555,048) |
| | | <u>2,287</u> | <u>(424,040)</u> |
| | | Cents | Cents |
| Basic earnings per share | 11 | (0.08) | (0.30) |
| Diluted earnings per share | 11 | (0.08) | (0.30) |

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

Bridge SaaS Limited
Statement of financial position
As at 31 December 2025

| | | Consolidated | |
|--|-------------|---------------------|---------------------|
| | Note | 31 December | 30 June 2025 |
| | | 2025 | 2025 |
| | | \$ | \$ |
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | | 287,122 | 561,811 |
| Trade and other receivables | 5 | 394,046 | 424,335 |
| Other | | 18,062 | 14,366 |
| Total current assets | | <u>699,230</u> | <u>1,000,512</u> |
| Non-current assets | | | |
| Receivables | 6 | 422,400 | 489,147 |
| Plant and equipment | | 183,126 | 75,623 |
| Intangibles | 7 | 2,013,816 | 2,302,763 |
| Security Deposits | | 12,660 | 9,060 |
| Total non-current assets | | <u>2,632,002</u> | <u>2,876,593</u> |
| Total assets | | <u>3,331,232</u> | <u>3,877,105</u> |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and other payables | 8 | 639,988 | 1,167,631 |
| Borrowings | | 141,681 | 14,413 |
| Income tax | | 275,367 | 196,888 |
| Employee benefits | | 77,478 | 65,363 |
| Total current liabilities | | <u>1,134,514</u> | <u>1,444,295</u> |
| Non-current liabilities | | | |
| Borrowings | | 151,521 | 61,497 |
| Deferred tax | | 387,742 | 459,978 |
| Total non-current liabilities | | <u>539,263</u> | <u>521,475</u> |
| Total liabilities | | <u>1,673,777</u> | <u>1,965,770</u> |
| Net assets | | <u>1,657,455</u> | <u>1,911,335</u> |
| Equity | | | |
| Issued capital | | 8,052,638 | 8,052,638 |
| Reserves | | 170,628 | 170,628 |
| Accumulated losses | | (7,506,119) | (7,350,083) |
| Equity attributable to the owners of Bridge SaaS Limited | | 717,147 | 873,183 |
| Non-controlling interest | | 940,308 | 1,038,152 |
| Total equity | | <u>1,657,455</u> | <u>1,911,335</u> |

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

Bridge SaaS Limited
Statement of changes in equity
For the half-year ended 31 December 2025

| Consolidated | Issued capital \$ | Reserves \$ | Accumulated losses \$ | Non-controlling interest \$ | Total equity \$ |
|--|-----------------------------|-----------------------|---------------------------------|---------------------------------------|---------------------------|
| Balance at 1 July 2024 | 7,644,585 | 170,628 | (6,229,854) | - | 1,585,359 |
| Profit/(loss) after income tax expense for the half-year | - | - | (555,048) | 131,008 | (424,040) |
| Other comprehensive income for the half-year, net of tax | - | - | - | - | - |
| Total comprehensive income for the half-year | - | - | (555,048) | 131,008 | (424,040) |
| Initial non-controlling interest recognised on acquisition of Brightside | - | - | - | 245,413 | 245,413 |
| Dividend payable to non-controlling interest | - | - | - | (96,667) | (96,667) |
| <i>Transactions with owners in their capacity as owners:</i> | | | | | |
| Issue of fully paid ordinary shares | 388,000 | - | - | - | 388,000 |
| Consideration shares | 43,333 | - | - | - | 43,333 |
| Share issue costs | (23,280) | - | - | - | (23,280) |
| Balance at 31 December 2024 | <u>8,052,638</u> | <u>170,628</u> | <u>(6,784,902)</u> | <u>279,754</u> | <u>1,718,118</u> |

| Consolidated | Issued capital \$ | Reserves \$ | Accumulated losses \$ | Non-controlling interest \$ | Total equity \$ |
|--|-----------------------------|-----------------------|---------------------------------|---------------------------------------|---------------------------|
| Balance at 1 July 2025 | 8,052,638 | 170,628 | (7,350,083) | 1,038,152 | 1,911,335 |
| Profit/(loss) after income tax expense for the half-year | - | - | (156,036) | 158,323 | 2,287 |
| Other comprehensive income for the half-year, net of tax | - | - | - | - | - |
| Total comprehensive income for the half-year | - | - | (156,036) | 158,323 | 2,287 |
| Dividend paid/payable to non-controlling interest | - | - | - | (256,167) | (256,167) |
| Balance at 31 December 2025 | <u>8,052,638</u> | <u>170,628</u> | <u>(7,506,119)</u> | <u>940,308</u> | <u>1,657,455</u> |

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

Bridge SaaS Limited
Statement of cash flows
For the half-year ended 31 December 2025

| | | Consolidated | |
|---|-------------|---|---|
| | Note | 6 months to 31 Dec 2025 \$ | 6 months to 31 Dec 2024 \$ |
| Cash flows from operating activities | | | |
| Receipts from customers | | 5,663,947 | 3,308,722 |
| Payments to suppliers and employees | | (5,598,283) | (3,658,763) |
| Interest received | | 25,087 | 2,428 |
| Interest and other finance costs paid | | (18,414) | (3,409) |
| Income taxes paid | | (29,225) | (2,358) |
| | | <u>43,112</u> | <u>(353,380)</u> |
| Cash flows from investing activities | | | |
| Payment for purchase of subsidiary, net of cash acquired | 4 | (209,281) | (933,151) |
| Payments for plant and equipment | | (123,025) | - |
| | | <u>(332,306)</u> | <u>(933,151)</u> |
| Cash flows from financing activities | | | |
| Proceeds from issue of shares | | - | 388,000 |
| Repayment of hire purchase liabilities | | - | 3,668 |
| Proceeds from borrowings | | 233,265 | - |
| Dividends paid to non-controlling interest | | (269,534) | - |
| Share issue transaction costs | | - | (23,280) |
| Repayment of borrowings | | (15,973) | - |
| Loan advanced to director of subsidiary | | - | (224,835) |
| Repayments of amounts advanced to director of subsidiary | | 66,747 | - |
| | | <u>14,505</u> | <u>143,553</u> |
| Net cash from financing activities | | <u>14,505</u> | <u>143,553</u> |
| Net decrease in cash and cash equivalents | | (274,689) | (1,142,978) |
| Cash and cash equivalents at the beginning of the financial half-year | | <u>561,811</u> | <u>1,897,500</u> |
| Cash and cash equivalents at the end of the financial half-year | | <u><u>287,122</u></u> | <u><u>754,522</u></u> |

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

Note 1. Material accounting policy information

These general purpose financial statements for the interim half-year reporting period ended 31 December 2025 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 30 June 2025 and any public announcements made by the consolidated entity during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The 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 consolidated entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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

Going concern

The financial statements have been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and discharge of liabilities in the normal course of business.

As disclosed in the financial statements notwithstanding, the consolidated entity incurred a small profit of \$2,287 and had net cash inflows from operating activities of \$43,112 for the period, as at balance date the Group had a deficiency of net current assets of \$435,284.

These factors indicate a material uncertainty which may cast significant doubt as to whether the Group will continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

The Directors believe that there are reasonable grounds to believe that the consolidated entity will be able to continue as a going concern, after consideration of the following factors:

- Subsidiary Brightside is trading profitably and cash flow positive;
- Bridge operating costs are significantly reduced;
- Bridge Disability Support Pty Ltd is forecast to be cash flow positive over the next 12 months;
- The company has the ability to raise additional capital under its general placement capacity if required.

Accordingly, the Directors believe that the Group will be able to continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial report.

The financial report does not include any adjustments relating to the amounts or classification of recorded assets or liabilities that might be necessary if the Group does not continue as a going concern.

Note 2. Operating segments

Identification of reportable operating segments

The company operates predominantly in three segments, Bridge SaaS Limited, Bridge Disability Support Pty Ltd and Brightside Disability Support Respite Pty Ltd. This is based on internal reports that are reviewed and used by the Board of Directors, who are identified as the CODM in assessing performance and determining the allocation of resources. The company only had one segment at 31 December 2024.

Bridge SaaS Limited
Notes to the financial statements
31 December 2025

Note 2. Operating segments (continued)

Operating segment information

| | Brightside | Bridge | Bridge | Eliminations | Total |
|---|------------------|------------|------------------|--------------|------------------|
| | Disability \$ | SaaS \$ | Disability \$ | \$ | |
| Consolidated - 6 months to 31 Dec 2025 | | | | | |
| Revenue | | | | | |
| Sales to external customers | 5,423,486 | - | 210,172 | - | 5,633,658 |
| Total revenue | 5,423,486 | - | 210,172 | - | 5,633,658 |
| EBITDA | | | | | |
| Depreciation and amortisation | 354,549 | 418,782 | (163,946) | (273,833) | 335,552 |
| Interest revenue | | | | | (304,470) |
| Finance costs | | | | | 25,087 |
| Profit before income tax expense | | | | | (18,414) |
| Income tax expense | | | | | 37,755 |
| Profit after income tax expense | | | | | (35,468) |
| | | | | | 2,287 |
| Assets | | | | | |
| Segment assets | 3,308,622 | 1,932,990 | 101,212 | (2,011,592) | 3,331,232 |
| Total assets | | | | | 3,331,232 |
| Liabilities | | | | | |
| Segment liabilities | 1,525,152 | 250,700 | 266,183 | (368,258) | 1,673,777 |
| Total liabilities | | | | | 1,673,777 |

Note 3. Revenue

| | Consolidated | |
|---|----------------------------------|----------------------------------|
| | 6 months to 31 Dec 2025 \$ | 6 months to 31 Dec 2024 \$ |
| <i>Revenue from contracts with customers</i> | | |
| Bridge employment services | - | 517,605 |
| Bridge care NDIS | 5,633,658 | 2,480,238 |
| Other fees | - | 15,000 |
| Management fees | - | 44,598 |
| | 5,633,658 | 3,057,441 |
| <i>Other revenue and income</i> | | |
| Government grant - research and development offset income | - | 17,509 |
| Other income | - | 2,727 |
| | - | 20,236 |
| Total Revenue | 5,633,658 | 3,077,677 |

Bridge SaaS Limited
Notes to the financial statements
31 December 2025

Note 3. Revenue (continued)

Disaggregation of revenue

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

| Consolidated | |
|------------------------------------|------------------------------------|
| 6 months to 31 Dec 2025 | 6 months to 31 Dec 2024 |
| \$ | \$ |

Timing of revenue recognition

Services transferred over time

| | |
|-----------|-----------|
| 5,633,658 | 3,057,441 |
| 5,633,658 | 3,057,441 |

Note 4. Other income

| Consolidated | |
|------------------------------------|------------------------------------|
| 6 months to 31 Dec 2025 | 6 months to 31 Dec 2024 |
| \$ | \$ |

Gain on settlement of deferred consideration

| | |
|---------|---|
| 158,561 | - |
| 158,561 | - |

On 6 August 2024, the Company announced the acquisition of 51% interest in the issued capital of Brightside Disability Support & Respite Pty Ltd ('Brightside'). The consideration included \$425,000 to be earned through an earn-out payment condition, which was adjusted to \$367,842 at 30 June 2025. The balance was settled in full with a payment \$209,281, resulting in a gain of \$158,561 in the current half-year.

Note 5. Current assets - trade and other receivables

| Consolidated | |
|-----------------------------|---------------------|
| 31 December 2025 | 30 June 2025 |
| \$ | \$ |

Trade receivables

275,927

293,157

Other receivables

-

13,059

Loan to director of subsidiary

118,119

118,119

394,046

424,335

Note 6. Non-current assets - receivables

| Consolidated | |
|-----------------------------|---------------------|
| 31 December 2025 | 30 June 2025 |
| \$ | \$ |

Loan to director of subsidiary

422,400

489,147

422,400

489,147

The terms of the loan are:

- Loan dated 31 December 2024;
- Loan Term of 7 Years;
- Interest rate is ATO Benchmark Rate (indicator lending rate – bank variable housing loans interest rate last published by Reserve Bank of Australia before the start of the income year, commencing 30 January 2025 for 2024/2025 income year is 8.77%; and
- Repayment of Principal and Interest in accordance with Tax Office guidelines on Division 7A Repayments to determine minimum yearly repayment

Bridge SaaS Limited
Notes to the financial statements
31 December 2025

Note 7. Non-current assets - intangibles

| | Consolidated | |
|----------------------------------|---------------------|---------------------|
| | 31 December | 30 June 2025 |
| | 2025 | 2025 |
| | \$ | \$ |
| Goodwill - at cost | 462,849 | 462,849 |
| Patents and trademarks - at cost | 33,403 | 33,403 |
| Customer lists - at cost | 2,311,574 | 2,311,574 |
| Less: Accumulated amortisation | (794,010) | (505,063) |
| | <u>1,517,564</u> | <u>1,806,511</u> |
| | <u>2,013,816</u> | <u>2,302,763</u> |

Reconciliations

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

| Consolidated | Customer lists | Patents and trademarks | Goodwill | Total |
|-----------------------------|------------------|------------------------|----------------|------------------|
| | \$ | \$ | \$ | \$ |
| Balance at 1 July 2025 | 1,806,511 | 33,403 | 462,849 | 2,302,763 |
| Amortisation expense | (288,947) | - | - | (288,947) |
| Balance at 31 December 2025 | <u>1,517,564</u> | <u>33,403</u> | <u>462,849</u> | <u>2,013,816</u> |

Note 8. Current liabilities - trade and other payables

| | Consolidated | |
|--|---------------------|---------------------|
| | 31 December | 30 June 2025 |
| | 2025 | 2025 |
| | \$ | \$ |
| Trade payables | 66,696 | 192,899 |
| Contingent consideration | - | 367,842 |
| Dividend payable to non-controlling interest | 83,300 | 96,667 |
| Other payables and accruals | 489,992 | 510,223 |
| | <u>639,988</u> | <u>1,167,631</u> |

Contingent consideration was settled in full during the half-year, refer to note 4.

Note 9. Equity - dividends

There were no dividends paid, recommended or declared by the parent entity during the current or previous financial half-year.

Note 10. Events after the reporting period

No matter or circumstance has arisen since 31 December 2025 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.

Bridge SaaS Limited
Notes to the financial statements
31 December 2025

Note 11. Earnings per share

| | Consolidated | |
|---|------------------------------------|------------------------------------|
| | 6 months to 31 Dec 2025 | 6 months to 31 Dec 2024 |
| | \$ | \$ |
| Profit/(loss) after income tax | 2,287 | (424,040) |
| Non-controlling interest | <u>(158,323)</u> | <u>(131,008)</u> |
| Loss after income tax attributable to the owners of Bridge SaaS Limited | <u><u>(156,036)</u></u> | <u><u>(555,048)</u></u> |
| | Number | Number |
| Weighted average number of ordinary shares used in calculating basic earnings per share | <u>199,859,200</u> | <u>182,333,564</u> |
| Weighted average number of ordinary shares used in calculating diluted earnings per share | <u><u>199,859,200</u></u> | <u><u>182,333,564</u></u> |
| | Cents | Cents |
| Basic earnings per share | (0.08) | (0.30) |
| Diluted earnings per share | (0.08) | (0.30) |

At 31 December 2025 and 31 December 2024, options and performance rights over ordinary shares were excluded from the calculation of the weighted average number of ordinary shares used in calculating diluted loss per share due to being anti-dilutive, as the Company reported a loss for both periods.

Bridge SaaS Limited
Directors' declaration
31 December 2025

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 31 December 2025 and of its performance for the financial half-year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the directors



Jason Falinski
Non-Executive Chairman

27 February 2026

BRIDGE SAAS LIMITED
INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Bridge SaaS Limited

Conclusion

We have reviewed the accompanying half-year financial report of Bridge SaaS Limited (“the Company”) and its controlled entities (“the Group”) which comprises the consolidated statement of financial position as at 31 December 2025, 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 half-year ended on that date, notes comprising material accounting policy information, other explanatory information and the directors’ declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of the Group is not in accordance with the *Corporations Act 2001*, including:

- a) giving a true and fair view of the Group’s financial position as at 31 December 2025 and of its financial performance for the half-year ended on that date; and
- b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor’s Responsibilities for the Review of the Financial Report* section of our report.

We are independent of the Group in accordance with the auditor independence requirements of 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 review of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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BRIDGE SAAS LIMITED

INDEPENDENT AUDITOR'S REVIEW REPORT (continued)

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial report, which indicates that as at 31 December 2025, the Group's current liabilities exceeded its current assets by \$435,284. As stated in Note 1, this event or condition along with other matters as set forth in Note 1 indicates that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern and therefore the Group may be unable to realise its assets and discharge its liabilities in the normal course of business. Our conclusion is not modified in respect of this matter.

Responsibilities of the Directors for the Half-Year Financial Report

The directors of the Company are responsible for the preparation and fair presentation of the half-year financial report in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report to be free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Review of the Half-Year Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Group's financial position as at 31 December 2025 and its performance for the half-year ended on that date and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In.Corp Audit & Assurance Pty Ltd



Graham Webb

Director

27 February 2026